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Taxation of Real Property In Hays, Kansas, From 1926 To 1940

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TAXATION OF REAL PROPERTY IN HAYS, KANSAS,
FROM 1926 TO 1940

BEING

A THESIS PRESENTED TO THE GRADUATE FACULTY
OF FORT HAYS KANSAS STATE COLLEGE
IN PARTIAL FULFILLMENT FOR THE
REQUIREMENTS FOR THE
DEGREE OF MASTER
OF SCIENCE

BY

ROY HOWARD BILLINGS, B. S. IN EDUCATION
FORT HAYS KANSAS STATE COLLEGE

DATE May 5, 1942

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CHAPTER I

INTRODUCTION

History and Development of Hays, Kansas

Hays, Kansas is located on Big Creek exactly midway between the east and west boundaries of Ellis County and five miles south of the geographical center. Ellis County was named after Lieutenant George Ellis of the Twelfth Kansas Infantry and until 1867 was a part of the unorganized territory of Western Kansas. The county was organized in 1867 and has about 576,000 acres or 900 square miles. It is bounded on the north by Rooks County, on the south by Rush County, on the east by Russell County, and on the west by Trego County.¹

The first settlement in Ellis County was the establishment of a military post, Fort Fletcher, on Big Creek, fourteen miles southwest of the present site of Hays in 1865.² Fort Fletcher was completely destroyed by a flood in the spring of 1867 and consequently was abandoned. General Pope established Fort Hays on its present site in the same year. The establishment of the military post of Fort Hays and the almost simultaneous completion of the Kansas Pacific Railroad to the

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1. A. T. Andreas, History of the State of Kansas, p. 1289.
 2. Frank W. Blackmar, Kansas, A Cyclopedia of State History, p. 578.

same point largely determined the location of Hays City.³

In 1867 a few adventurous individuals, of whom the Lull brothers of Salina were the most prominent, located and erected a few rudely constructed buildings, with the intention of establishing a town, and called it Rome. The site was just west of the present site of Hays and south of Big Creek. The inhabitants left this site to move to the new city of Hays because of a more advantageous location nearer the railroad and the fort.⁴

In the latter part of the same year that the city of Rome was established, a group of men from St. Louis, consisting of William E. Webb, W. J. Wells and Judge Knight, selected three sections of land for colonization which embraces the present site of Hays. The men immediately returned east and in June, 1867, Mr. Webb returned to Fort Hays and surveyed and platted a piece of land for a town, calling the site Hays City. The population grew rapidly in the new town and many houses were built. The completion of the construction of the railroad to this point provided an added impetus to the growth of Hays City and the evacuation of Rome.⁵

When the town was not a year old the population had grown to 1,000 but later events proved that such rapid growth could only be of a temporary nature. While Hays City was the western terminus of the railroad it was also the outfitting station for

3. A. T. Andreas, Op. Cit., p. 1289.

4. Ibid., p. 1290.

5. Ibid.

all wagon trains following the Smoky Hill route westward and business was lively. The terminus of the railroad was moved to Sheridan in 1868 and many residents and business men moved with it and there was a sharp decline in population.⁶

The early records of Ellis County were imperfectly kept. There are no records to show when the first election was ordered, and administration was difficult as is shown by the fact that the first three sheriffs died violent deaths.

Governor Crawford appointed the first county officials in 1867. J. E. Walker, Dennis Ryan, and William Rose were the first county commissioners. J. W. Connor was the first county clerk, Thomas Canlon the first sheriff, and M. E. Joyce the first justice of the peace because there was no other court at the time.⁷ The first case in the district court in the county, which was established on April 14, 1868,⁸ was "State of Kansas" vs. "William Burk" and the presiding attorney was S. B. White. In another case (Ruggles and Ryan vs. Ranahan, 1872) the presiding judge, Honorable Judge Humphrey, was forced to flee to the fort for protection because his decision infuriated a certain class of the people.⁹ The first couple married in Ellis County was Peter Tondell and Elizabeth Duncan in 1868, and the first child born in the county was John Bauer, January 29, 1868. The first instrument recorded in the county office of Register of Deeds was a

6. Op. Cit.

7. Ibid., p. 1293.

8. Ellis County, Kansas, Appearance Docket, Volume A, p. 1.

9. A. T. Andreas, Op. Cit., p. 237.

deed conveying Lot 23, in Block 5 of Hays City, from Hiram L. Cowdry to O. B. Taylor for \$300, and dated March 3, 1871.¹⁰

Hays was made the temporary county seat of Ellis County in 1867. It was made the permanent county seat in 1870 and has held that position ever since. The first court house was built in 1873. All interest in the town site was conveyed to Martin Allen, Leo N. Jones and Anna Augustine. The first and original plot of the town was filed May 17, 1873.¹¹

The United States Land Office was located in Hays from 1875 to 1879, when it was moved to Wakeeney, Kansas.¹²

The United States Post Office was located in what had previously been a hotel in 1888. The changing conditions in the county, was shown by the abandonment of the military post, September 27, 1889. Modernization of the city was evidenced by the installation of electric street lights in 1890.

Literary appreciation was advanced by the presentation of the Hays Public Library to the city from the Saturday Afternoon Club and the Carnegie Institute in 1904 and its opening in 1911.

Hays is a medical center and has two modern hospitals with a total bed capacity of over 145 beds.¹³

There are 18 commercial and social organizations, 7 churches, and 2 newspapers and publications.¹⁴

10. A. T. Andreas, History of the State of Kansas, p. 1293.

11. Ibid., p. 1292.

12. Ibid.

13. Kansas Chamber of Commerce, Industrial Survey of Kansas, p. 38.

14. Ibid., p. 26.

Education

The first school in Hays was a private school conducted by a Mr. Reese in 1869 for a term of 30 days. In the following year a Mrs. Jones conducted the first public school. The first public school was built in 1873 when \$12,000 in bonds were voted for that purpose. The first parochial school was built in 1884.¹⁵

In 1895 the Legislature asked Congress to donate the site south of Hays for a branch of the State Agricultural College and on March 27, 1900, Congress passed an act ceding to the State of Kansas the lands embraced within the Fort Hays Military Reservation for the purpose of establishing thereon a normal school, an agricultural experiment station, and a public park. The Fort Hays Experiment Station was founded in 1903. William Picken Hall, the first building of the Western State Normal School, was completed and dedicated in June, 1908.¹⁶

In 1940 Hays had two grade schools, one junior-high school and a senior high school employing forty teachers and had a total enrollment of 1086. Fort Hays Kansas State College employs eighty full-time instructors and had an enrollment of 1083. St. Joseph's College and Military Academy employed thirty-eight instructors and had an enrollment of 242.¹⁷

15. A. T. Andreas, Op. Cit., p. 1292.

16. Fort Hays Kansas State College, Quarterly Bulletin, 1939, p. 19.

17. Kansas Educational Directory, 1940-41, p. 71.

Father Fogarty from Solomon City organized the first Catholic Church in 1877, which was the first church edifice in the town. The Sisters of St. Agnes came to Hays in 1880. Churches were also built in Hays by the Presbyterians in 1879, the Lutherans in 1880, the Baptists in 1886, and the Methodists in 1878.¹⁸ The Lutheran Church burned in 1901 and was rebuilt in 1902, in the same year as the erection of St. Joseph's Church.

Recreation

Recreational facilities are many and varied. There are the Kansas Frontier Historical Park, embracing 200 acres of picnicking and fishing grounds; a swimming pool; golf course; tennis and baseball grounds; and a bandshell. Bonds have recently been voted to construct a municipal auditorium. There are two theaters with a total seating capacity of 1,050.¹⁹

Industries

From very early in its history Hays has been somewhat of an industrial town. Its industries have been steadily increasing and expanding, although a few enterprises have been abandoned, such as the cement factory six miles west of town and an iron foundry, which was erected in 1890.

One of the first permanent industries was the establishment of a newspaper of which Hays has always had one or more.

18. Ellis County Star, April 14, 1878.

19. Kansas Chamber of Commerce, Industrial Survey of Kansas, p. 24.

The first one was the "Railway Advance", established in 1867.²⁰

Agriculture is the largest single industry in Ellis County and Hays is a distributing and trading center to farmers and for their equipment. Hays is also a marketing place for many farm products. In the peak year of 1931 Ellis County produced a total of all farm products valued at \$3,191,780. In wheat production, which is the most important farm product, Ellis County produced an annual average of 2,000,000 bushels for a ten-year period.

Oil wells, which have come to be one of the most important industries of recent years, numbered 620 producing wells as of November 1, 1940, with a combined potential of 1,341,142 barrels daily. The Bemis Pool, the largest in Kansas, had a potential of 851,429 barrels daily.²¹

Since Ellis County produces large quantities of wheat, it is natural that there should be grain elevators and flour mills. The first mill in the county was a small one built in 1876. Mr. M. Yost built a larger mill three-fourths of a mile west of Hays in 1879, driven by steam power, at a cost of \$20,000. Mr. Jacob Meier built a larger modern mill in Hays in 1881, driven by steam power, at a cost of \$30,000. The first grain elevator was built in the same year and there are several at the present time.²²

20. A. T. Andreas, History of the State of Kansas, p. 1293.

21. Chamber of Commerce of Hays, Brief in Behalf of the Chamber of Commerce, before the Civil Aeronautics Authority, Nov. 1940, p. 5.

22. A. T. Andreas, Op. Cit.

The most successful industrial production concerns in Hays today are the Hays Flour Mill with a 1,000 barrels daily capacity and the Central Kansas Power and Light Company, which has a 9,000 horsepower capacity. In addition to these there are about 20 smaller manufacturing establishments, each of which hires from 1 to 25 employees and either manufactures, fabricates, or processes some commodities.²³

Mr. H. P. Wilson established the first bank in 1879. There are two banks, a state and a national bank, with an average daily clearance of about \$125,000. Two finance and credit companies, and one building and loan association complete the financial establishments in Hays with the exception of those maintained by the government.²⁴

Direct passenger and mail services are available to the East and West through Kansas City and Denver by means of the Union Pacific Railroad, and two through bus lines. Similar freight connections are made by the railroad and two trucking lines. United States Highways 40 and 183 intersect at Hays. Hays has one private taxi service.

Communication services are available to any communicable point through the Bell Telephone Company and the Western Union Telegraph Company. Hays is also close to several radio broadcasting systems which have national and international services.

23. Kansas Chamber of Commerce, Op. Cit., p. 19.

24. Ibid., p. 20.

Unskilled labor is in excess of the demand. There are about 135 skilled and semi-skilled laborers. There are no labor unions and no great seasonal fluctuation in labor. ²⁵

The following table shows the postal receipts in Hays from 1935 to 1939. ²⁶

Table I. Postal receipts from 1935 to 1939.

:	Date	:	Total Receipts	:
:	1935	:	\$34,688.42	:
:	1936	:	38,040.35	:
:	1937	:	42,536.60	:
:	1938	:	43,534.19	:
:	1939	:	40,796.44	:
:		:		:

The postal receipts in Hays show a generally increasing mail clearance annually from 1935 to 1938.

Streets

In 1939 there were 28.75 miles of city streets, 188 blocks with curb and gutter, 3 blocks of concrete pavement, 172 blocks of brick pavement, 5 blocks of oil mat, 6 blocks of oil penetration, 119 blocks of graded and drained dirt streets and 5 blocks of paved alleys. There were 4.2 miles of storm sewer, 17.39 miles of combination sanitary and drainage sewers, and a sewage disposal plant. Garbage is collected in trucks and the streets are

25. Kansas Chamber of Commerce, Op. Cit., p. 20.

26. Ibid., p. 9.

cleaned by hand. 27

Various oil supply companies have about 16 local outlets in Hays. There are about 6 wholesale distributing houses located in Hays which distribute commodities to various parts of this section of Kansas and about 50 travelers representing distributing companies make their homes here.

Nativity of Population

The first inhabitants of Hays were largely railroad workers who were of native and mixed nationalities. In 1872 a colony of German-Russians from Pennsylvania settled at Hays and in 1874 and the two years following large numbers of Russians came into the county and located in colonies. George Grant led an English colony to Ellis County in 1873. One hundred and fifty settled at Victoria, but by 1879 most of the Englishmen had returned to England because they considered the land unfit for agriculture.

Hays City lost in population after 1869 because the terminus of the railroad was moved westward and many of the business men moved out. It also lost its population from 1889 to 1900 because of crop failures, and the climate was considered unsuitable for extensive agriculture. The population had been to 2,000 in 1889, and even though there was a sharp decline, the population has increased

27. Kansas Chamber of Commerce, Industrial Survey of Kansas, p. 18.

steadily after 1900 and is apparently of a permanent nature because of the large number of dwellings which have been built. Dwellings totaled 950 in 1939, 58 per cent of which were owner-occupied. Expansion is apparent from the fact that 206 dwellings were built from 1934 to 1939.²⁸

Table II. Building permits issued from 1935 to 1939.

Date	Number	Total Value
1935-----	59 -----	\$ 99,735
1936-----	136 -----	249,450
1937-----	129 -----	197,177
1938-----	86 -----	276,186
1939-----	88 -----	103,099

The following table shows the population since 1900.²⁹

Table III. Population of Hays in five year intervals from 1900 to 1940

1900 -----	1291	1925 -----	4444
1905 -----	1705	1930 -----	4618
1910 -----	1961	1935 -----	5006
1915 -----	2358	1940 -----	6318
1920 -----	3165		

28. Kansas Chamber of Commerce, Op. Cit., p. 26.

29. Chamber of Commerce of Hays, A Brief in Behalf of the Chamber of Commerce, before the Civil Aeronautics Authority, Nov. 25, 1940, p. 5.

Nativity and distribution of population are shown in the following table. ³⁰

Table IV. Population Distribution in Hays, 1930.

Population groups	Hays	Per Cent	Kansas	Per Cent
Total population	4618		1,880,999	
Male population	2255			
Female population	2363			
Native white and Native parentage	3081	67%	1,453,442	78%
Native white and Foreign or mixed Parentage	1250	27%	269,689	14%
Foreign born Whites	286	6%	69,713	4%
Negroes	0	0%	66,544	4%

Hays has almost a normal nativity of population with a slightly higher percentage of foreign born and those of foreign parentage than the rest of the state.

Kind of Government

Hays has a commissioner-manager form of government. The policy determining officials are three city commissioners, one of whom is elected each year for a three

30. U. S. Bureau of Census, Fifteenth Census of the United States. Vol. III, Part I, p. 857.

year term. All administrative duties are controlled by a city manager who is selected by the city commissioners. He employs city employees, makes recommendations to the city commissioners, and prepares an annual budget and financial status of the city.³¹ The city commissioners elect one of their members to be chairman for a year and he is the mayor of the city.

Class of City

Hays was declared a city of the second class, July 9, 1909.³² Any city with a population over 2,000 and not more than 15,000 may organize as a city of the second class.³³ As a city of the second class, it has the power to sue and be sued, to purchase or receive as gift any real estate and personal property as it is found to be necessary according to the best interests of the city, make contracts, and do all other things necessary in the exercise of its corporate or administrative powers. It is to have and use a corporate seal, it has the powers to change the seal, and it may exercise all other powers as conferred by law.³⁴

Financial Control

Financial control of the city is vested in the

31. Records of Minutes of Commissioners Meetings. Book E., p. 20.
32. Revised Statutes of Kansas, Chapter 12, Section 1021.
33. Ibid., Chapter 14, Section 101.
34. Ibid., Chapter 12, Section 101.

governing body of the city,³⁵ the three city commissioners.³⁶ The city manager prepares and presents to the city commissioners, each year, a budget and a financial statement of the financial status of the city.³⁷ The city treasurer is the director of the city finances.³⁸

35. Revised Statutes of Kansas, Chapter 12, Section 103.

36. Ibid., Section 105.

37. Ibid., Section 1914.

38. Hays City, From a Chart Compiled by City Clerk, June, 1941.

CHAPTER II
ADMINISTRATION OF THE TAX SYSTEM

Taxes are administered according to state laws. The county executes the laws of the state and distributes to the city the tax returns for which they have made a levy.

County Officers

How chosen and length of term in office.

The laws of the State of Kansas are, there shall be held a general election on the Tuesday succeeding the first Monday of each even-numbered year. At each election there shall be elected, in each county, a county clerk, county treasurer, register of deeds, county attorney, probate judge, sheriff, coroner, county superintendent of public instruction, and in counties that may by law be entitled to such offices, a county surveyor and county assessor. Also in each county a clerk of the district is elected. When the term of any county commissioner expires in the next succeeding calendar year, the electors of that commissioner district elect a county commissioner for the next term.¹

All of the county officers are elected for a two

1. Revised Statutes of Kansas, Chapter 25, Section 101.

year term from the county at large except the county commissioners. Each county in the state is divided into three commissioner districts, numbered 1, 2, and 3 respectively. A county commissioner is elected from each district for a four year term. One commissioner is elected at one general election and two at the next.²

In any county with a population less than 65,000 the county clerk shall be the ex-officio county assessor and the board of county commissioners shall determine his salary. On petition of ten per cent of the voters in the county, the question of a full-time county assessor may be presented to the people to vote on. The board of county commissioners would have the power to select such an assessor and determine his salary.³

In Ellis County the County Clerk is ex-officio the county assessor. With the exception of the cities of Hays and Ellis all real property is assessed by the trustees of the townships, who are ex-officio the assessors of their districts. By and with the consent of the county commissioners the County Clerk may subdivide the territory of any township into two or more assessment districts, when the territory is too large for one assessor to cover,

2. Op. Cit., Chapter 19, Section 201.

3. Ibid., Section 401.

and appoint deputy assessors for the districts so subdivided.⁴

In any county having 200 or more producing oil wells with an assessed valuation of \$100,000,000.00 or more, the board of county commissioners, may, by resolution, appoint someone to assess such property. The term of office is two years and in Ellis County the salary is \$500 annually.⁵

Salaries of the County Officers.

The county clerk in Ellis County receives \$1400 annually and the county treasurer receives \$1600 annually. Each office is entitled to \$700 annually for clerk hire. At the discretion of the board of county commissioners additional clerk hire may be made available if it is deemed necessary.⁶

The county attorney receives a salary of \$1500 annually and has \$600 available for clerk hire. He may also keep all fees allowed him under the prohibitory law of the State of Kansas.⁷

The salary of the sheriff is \$1800 annually with \$600 for deputy hire.⁸ He also receives 5 cents per mile for all distance necessarily traveled in the administration of his duties and \$1 a day to board each pris-

4. Revised Statutes of Kansas, Chapter 79, Section 1411.

5. Ibid., Chapter 19, Section 402.

6. Ibid., Chapter 28, Section 105.

7. Ibid., Chapter 28, Section 102.

8. Ibid., Section 106.

oner in the county jail.⁹

The probate judge receives \$1300 annually with \$500 for clerk hire.¹⁰

The salary of the register of deeds is \$1500 annually with \$600 for clerk hire.¹¹

The salary of the county superintendent of public instruction is based on the school population in the county and the number of teachers and pupils under his supervision. In Ellis County the county superintendent of public instruction receives \$1400 annually and \$600 for clerk hire.¹²

The clerk of the district court receives a salary of \$1200 annually and \$500 for clerk hire.¹³

The county commissioners receive \$5 per day for all days in which they perform the duties of their office in an amount not to exceed \$900 annually. They also receive 10 cents per mile car mileage for all distance necessarily traveled in the transaction of their duties.¹⁴

The compensation of the deputy assessors is \$3 per day for the time actually and necessarily employed in the discharge of their duties.¹⁵

9. Ellis County Statement of Expenditures and Budget Appropriations, 1941
10. Revised Statutes of Kansas, Chapter 28, Section 113.
11. Ibid., Section 114.
12. Ellis County, Statement of Expenditures and Budget Appropriations, June 1941.
13. Revised Statutes of Kansas, Op. Cit., Section 117
14. Ibid., Section 121.

The compensation of the deputy assessors is \$3 per day for the time actually and necessarily employed in the discharge of their duties.¹⁵

Because of the large number of oil wells the county commissioners have appointed a special county assessor to assess such property, who received a salary of \$750 for the past year.¹⁶

Duties of the county officers.

The county commissioners meet in regular sessions at the county seat, on the first Monday of each month. Special meetings are held at the call of the chairman or at the request of any two members of the board.¹⁷

The powers and duties of the county commissioners are: First, make such orders concerning property belonging to the county as may seem expedient. Second, to examine and settle all accounts of receipts and expenditures of the county. They are to examine, settle, and allow all accounts chargeable against the county and when they are settled may issue county orders therefor. Third, purchase sites, build and keep in repair all county buildings, provide suitable rooms for county purposes. Fourth, apportion and order a levy of taxes, borrow upon the county's credit a sum sufficient for the erection

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15. Revised Statutes of Kansas, Chapter 79, Section 1415.
 16. Ellis County, Statement of Expenditures and Budget Appropriations, June, 1941.
 17. Revised Statutes of Kansas, Chapter 19, Section 206.

of county buildings, or to provide current expenses if a deficit appears in the county funds. Fifth, to represent the county, care for the county property, and manage the business concerns of the county where there is no law. Sixth, set off, change, and name the townships and appoint officers for new townships. Seventh, establish one or more precincts in each township. Eighth, layout, discontinue, alter, and perform other duties respecting roads. Ninth, alter or change the route of any state road in the county. Tenth, grant licenses for keeping ferries, bridges, and other licenses prescribed by law. Eleventh, perform other duties prescribed by law.¹⁸

The board shall award building contracts to the lowest bidder,¹⁹ and all meetings of the board shall be open to the public.²⁰

The board shall meet within thirty days after election and elect a chairman.²¹ The chairman of the board has the power to administer oaths to any person, concerning any matter submitted to the board or connected with their powers and duties. He shall sign all county orders, and the board is to examine all county orders.²²

18. Revised Statutes of Kansas, Op. Cit., Section 212.

19. Ibid., Section 214.

20. Ibid., Section 218.

21. Ibid., Section 219.

22. Ibid., Section 225.

It is the duty of the board to provide supplies for all the county offices and provide official seals.²³

Each year the board prepares a financial statement showing the receipts and expenditures of the county for the preceding year, amounts allowed, and a detailed statement of the county indebtedness.²⁴ It also prepares a statement of claims allowed after each meeting and an estimate of expenditures upon which is based the levy of taxes.²⁵

The board controls expenditures and printing for county purposes,²⁶ makes a plot of and records any new or altered town,²⁷ and hires the clerks.²⁸ It may allow emergency expenses and a tax may be levied not to exceed one percent on taxable property.²⁹

The board may purchase 320 acres of land to grant to any experiment station which has been created in the county by the state on petition of one half the legal voters and the cost is not to exceed \$10.00 per acre.³⁰

The board of county commissioners shall also act as a county board of equalization to determine the fair and equal assessment of property and the county clerk shall be the clerk of said board. The board meets on the third Monday in May of each year, in the office of the county

23. Revised Statutes of Kansas, Op. Cit., Section 224.

24. Ibid., Section 227.

25. Ibid., Section 228.

26. Ibid., Section 229.

27. Ibid., Section 230.

28. Ibid., Section 235.

29. Ibid., Section 236.

30. Ibid., Section 237.

clerk and makes such changes in the assessment of property as is necessary to secure an assessment of all property at its actual value in money, and in so doing they are governed by the following rules, except as may be otherwise provided by law: First, in each year when real estate is assessed, the board shall raise or lower the valuation of each tract or lot of real property which in its opinion is overvalued or undervalued to such valuation as the board believes to be the actual value in money of such property. Second, the board shall equalize the valuation of the several assessment districts in the county, either by adding to or deducting from the value of real estate or any class or classes of personal property such percentage as may be necessary in order to make a just and equalization among the assessment districts of the county so that all property, the county clerk shall notify each person by mail and fix a time and place when a hearing will be had thereon. Fourth, the board shall hear and determine any complaint made by any taxpayer as to the assessment and valuation of any property in the county which may be made to the board by the owner of such property or his agent or attorney. The session of the board will be limited to ten days. The board adjourn to a time at least ten days after each adjournment, when it shall again reconvene for the purpose of hearing complaints from persons who have been notified

by the county clerk of pending changes in their valuations, but such session shall not continue for more than three days, after which the board shall adjourn sine die, on or before the twentieth day of June. After the final adjournment the board shall not change the assessed valuation of the property of any person or reduce the aggregate amount of the assessed valuation of the taxable property of the county.³¹

It shall be the duty of the county clerk to publish the notice of the meeting of the county board of equalization in the last week of April in each year and the two weeks following.³²

The county clerk must keep his office at the county seat, attend the meetings of the commissioners, keep the seals, records and papers, and sign and attest the proceedings of the county commissioners.³³

He certifies the names and boundaries of townships³⁴ and keeps an accurate road record for prima facie evidence in court.³⁵ All property not assessed by the assessors is assessed by the county clerk,³⁶ as ex-officio county assessor and he apportions special city assess-

31. Revised Statutes of Kansas, Chapter 79, Section 1601.

32. Ibid., Section 1603.

33. Ibid., Section 304.

34. Ibid., Chapter 19, Section 309.

35. Ibid., Section 311.

36. Ibid., Section 314.

ments when property is subdivided.³⁷

He shall prepare an annual financial statement for the state auditor³⁸ and make an entry on the tax roll of all unpaid taxes at the close of the treasurer's term.³⁹ Each year he sends to the secretary of state a list of the county officers, their signatures, and the imprint of their official seals.⁴⁰

It is the duty of the county treasurer to receive and disburse moneys,⁴¹ provide for redemption and payment of county warrants⁴² and endorse county orders.⁴³ He is the collector of taxes⁴⁴ and must make a statement showing the amount of taxes to any person requesting such.⁴⁵ He makes quarterly statements of the county's financial status,⁴⁶ which he must publish and post.⁴⁷ He also deposits the county finances, and transfers the surplus tax funds to the municipalities.⁴⁸

The general duties of the county attorney are to appear in the several courts of the county and prosecute

37. Revised Statutes of Kansas, Chapter 19, Section 315.

38. Ibid., Section 317.

39. Ibid., Section 319.

40. Ibid., Section 323.

41. Ibid., Section 506.

42. Ibid., Section 509.

43. Ibid., Section 510.

44. Ibid., Section 515.

45. Ibid., Section 516.

46. Ibid., Section 520.

47. Ibid., Section 524.

48. Ibid., Section 539.

or defend on behalf of the people all suits, and applications or notions, civil or criminal, arising under the laws of this state, in which the state or county is a party or interested.⁴⁹ He shall give legal opinions and advice to county officials, attend grand jury meetings and draw up indictments, take measures for his conviction of election or license offenders, and examine the accounts and claims of the board of county commissioners.⁵⁰

The sheriff of the county shall have charge of and be custodian of the jail, serve legal process, write, precepts and orders, and attend the sessions of the courts of record. The preservation of the peace is also his responsibility and to conduct the sale of property for delinquent taxes.⁵¹

It is the duty of the probate judge to have custody of and record documents. He is to keep a receiving book for instruments and entries, and keep a book of plats of all maps of the towns, additions in the county and index to them. He must keep a numerical index of all records when demanded by the board.⁵²

The deputy assessors are to list and return all property subject to taxation in the township, district, city or ward assigned to them.⁵³

49. Revised Statutes of Kansas, Chapter 19, Section 702.

50. Ibid., Section 716.

51. Ibid., Section 814.

52. Ibid., Section 1209.

53. Ibid., Chapter 79, Section 1417.

City Officers

How chosen and length of term in office.

The city commissioners are elected by a vote of the qualified electors of the city. All the other officers are employed by the city manager, who is employed by the city commissioners. The officers and employees whom the city manager appoints are responsible to him and the city manager is responsible to the city commissioners.⁵⁴

Elections for city officers are held on the first Tuesday in April each year. In a city of the second class with a population less than 8,000 there are three commissioners, one elected each year for a term of three years. There is no distinction between the members of the board in title or duties, except one shall be elected as chairman who shall also act as mayor for that year.⁵⁵

In a commission-manager form of city government such as Hays has, the city commissioners are the only popularly elected officials. The Kansas laws do not definitely establish the organization of a commission-manager form of city government. They only recommend that departments of welfare, legal department, safety, service, and finance be established.⁵⁶

Besides the city manager and commissioners Hays has

54. Revised Statutes of Kansas, Chapter 12, Section 1014.

55. Ibid., Section 1006.

56. Ibid., Section 1016.

a city library board and a city planning board, both of which are advisory boards. In addition there is a city librarian, health officer, police judge, city attorney, chief of police, fire chief, and city clerk and treasurer, all selected by the city manager.⁵⁷

Each city of the second class in Kansas comprises a separate assessment district. The assessment of real property in Hays is carried out by three deputy assessors appointed by the county clerk. These assessors are appointed by the clerk between the second Monday in January and the second Wednesday in February every fourth year and hold office only until all the real property is assessed.⁵⁸

Salaries

The city commissioners receive an annual salary of \$50⁵⁹ and the city manager as administrator of the city receives \$3600. The health officer receives \$350, the police judge \$600, city attorney and accountant \$900, chief of police \$1440, fire chief \$120 and \$3 per fire, and one city clerk and treasurer \$1500.⁶⁰ The salaries of all the city officers are set by the city commissioners which is set by state law.

The city assessors are paid \$3 per day for the time actually and necessarily employed in the discharge of

57. Hays City, From Chart made by City Clerk, June, 1941.

58. Revised Statutes of Kansas, Chapter 79, Section 1415.

59. Ibid., Chapter 12, Section 1008.

60. Hays Revised Ordinances of the City of Hays, 1939, Ordinance No. 1351.

their duties.⁶¹

Duties

It is the duty of the board of city commissioners to pass all ordinances needful for the welfare of the city, the board shall provide offices necessary to carry out the provisions of this act, determine the salaries of the city employees, appoint a city manager and be responsible for the efficient administration of the city's business.⁶²

The city manager is responsible for the administration of all the affairs of the city and sees that all the laws and ordinances are enforced. All heads of departments and city employees are appointed and removed by him. He prepares and submits an annual budget to the city commissioners and keeps the city advised as to the financial conditions and needs of the city. He makes recommendations on all matters concerning the welfare of the city, and although he attends all meetings of the city commissioners, has not the right to vote. No commissioner may interfere with the administration of any department except at the direction of the board of city commissioners.⁶³

The city librarian has charge of the operation and care of the Hays City Free Library, under the supervision of the City Library Board.

61. Revised Statutes of Kansas, Chapter 79, Section 1415.

62. Ibid., Chapter 12, Section 1010.

63. Ibid., Section 1014.

The health officer has charge of the general maintenance of health in the city, control of the sanitary conditions, and the supervision of milk inspection.

Police court is presided over by the police judge who also renders decisions and imposes fines.

Legal advice on proceedings and instruments, the drafting of ordinances, and prosecutions are administered by the city attorney.

The chief of police has charge of the suppression and control of lawlessness, preservation of the peace, crime investigation and detection, and traffic control and enforcement of ordinances.

Prevention and control of all fire hazards and the control and extinguishing of all fires is the responsibility of the fire chief.

The finance department is under the control of one person who is city clerk and treasurer. It is that person's duties to be clerk of the board of commissioners, be the director of finances, do the general accounting, be cashier, and have custody of all financial and legal records, ordinances, budgets, assessments, and bond permits. As city treasurer, have custody of all cash and securities, be the final recipient of all cash, and have charge of disbursements.

The city manager acts as city engineer, city inspect-

or of construction, personnel manager, and superintendent of the waterworks. It is his responsibility to perform all the functions necessary for the general administration of the functions of the city not under another city officer.⁶⁴

Hays is divided into three assessment districts and it is the duty of each deputy assessor to list and return all property subject to taxation in his district.

Tax Records

The tax records are compiled and kept in the county clerk's office. The only other record of the tax rolls is in the county treasurer's office, where they are used in the collection of money for the payment of taxes.

The county clerk keeps in his office a book of record, the transfer record, in which is entered the transfers of all lands or lots in his county.⁶⁵ He makes out all real estate assessment rolls, and they are made out with the owners' name from the transfer record in his office. Such rolls contain a description of each piece, parcel or lot of real property in numerical order as to lots and blocks, sections or subdivisions, in the city. They are delivered to the county assessor not later than the fifteenth of February and must be returned to the county

64. Hays City, From Chart compiled by City Clerk, June, 1941.

65. Revised Statutes of Kansas, Chapter 67, Section 239.

clerk before the last of May.⁶⁶

When the county board of equalization has completed its adjustments in the tax records, the county clerk must immediately prepare an abstract of the assessment rolls and send it to the state tax commission before July 1.⁶⁷

The city prepares its budgets, makes its own levy and gives it to the county assessor who places it on his records.

66. Revised Statutes of Kansas, Chapter 79, Section 408.
67. Ibid., Section 1604.

CHAPTER III
ASSESSMENT AND DEVIATION IN THE VALUATION
OF PROPERTY

The assessment and valuation of property is the most important and difficult problem in the taxation of real property. The amount of taxes which are to be paid depend on the expenditures, the assessed valuation of property, and the tax rate. The tax rate is determined by dividing the total estimated expenditures by the total assessed valuation of property. The important factor is to have one piece of property assessed at an equal ratio with all other property which is subject to the same tax rate.

The equality in the valuation of property depends on the property assessor. Deviations in valuation occur between individual pieces of property and whole sections of property during different assessment periods. The deviation in valuation should be uniform and just.

LAND

How Assessed

The real property in Hays is assessed by Ellis County officials under the Laws of the State of Kansas.

All real property in the state liable to assessment and taxation is assessed every fourth year beginning with 1930. The board of county commissioners may pass a resolution ordering assessment of real estate in the county for any even year. Real estate is assessed as of March 1, in each period although the deputy assessor of personal property each year lists all property in his assessment district that has become subject to taxation since the previous assessment.¹

The county clerk prepares the assessment rolls of all the taxable property, but the acreage of all lands used for railroad right of way and public utilities are deducted. He provides each deputy assessor with a field book in the form prescribed by the state tax commission. It contains a legal description of all the property to be assessed and provides for the gathering and reporting of such facts as the tax commission may prescribe. The deputy assessor must transmit the records of his assessments to the county assessor on or before May 1. The leaves of the field book may be returned as assessments are completed or the book may be returned after all the real estate has been assessed.²

1. Revised Statutes of Kansas, Chapter 79, Section 402.
2. Ibid., Section 408.

The deputy assessor is supposed to determine the value of the property by actual view, from consultation with the owner if expedient, and from such other sources of information as are within his reach. "The deputy assessor shall determine as nearly as is practicable the actual value in money of all taxable property within his district, but the price at which the property would sell at auction or forced sale is not to be taken as the criterion of such value."³

Land and improvements are valued separately from each other, but they are entered on the assessment rolls in a single aggregate.⁴

When the county assessor has received the assessment reports from the deputy assessors it is his duty to mail to the last known post office address of each owner of personal property a notice of the amount of the tax levied against him and to be paid by him.⁵ A notice of the amount of taxes to be paid is not sent to the owner of real property.

If lands have not been assessed or have been left from the tax rolls it is the duty of the county clerk to assess such lands and place them on the rolls and charge up or carry out taxes against the lands in accordance

3. Revised Statutes of Kansas, Op. Cit., Section 411.

4. Ibid., Section 412.

5. Ibid., Section 411.

with the tax levies had the lands been properly assessed and listed. No lands shall be assessed in this manner where they have changed ownership other than by will, inheritance, or gift and these lands are exempt from any back penalties or interest.⁶

When the assessment was carried out in 1938 the three deputy assessors of the city were given field books with the legal description of the taxable real estate and a card index, compiled by the state tax commission which gave estimates of valuations of various types of building structures. The card index was a great help in the valuation of improvements, but facilities for the valuation of land and improvements are still very inadequate.

There was no scientific procedure for the valuation of improvements according to the kind of building, material used, or depreciation from age. No accurate description of the improvements were made to put on file in the county assessor's office.

The assessors were left to their own devices as to the valuation of land after one meeting at the county court house to receive instructions. The assessors' field books did not contain the valuations of the land for the

6. Revised Statutes of Kansas, Op. Cit., Section 417.

previous assessments. The assessors made divisions of the different sections of the town which would vary in valuation. Valuation was determined by the location of the property in the town except where the land was of such a nature as to be impossible to build on without leveling the surface. Unfortunately the plats which the assessors made for valuation of the property were not required to be turned in and were destroyed.⁷

The state law says the assessors are to value the property at its actual value in money.⁸ The assessors attempted generally to assess property at 50 or 60 percent of its value. The Kansas State Planning Board conducted a survey of real property in Kansas. They found that Ellis County had an average assessment of 51.6 percent of the sale value of urban property from 1933 to 1937 inclusive. In the seventy counties studied in the survey only nine counties had a ratio below this level.⁹

Procedure

The Assessment Rolls for Ellis County for the four assessment years 1926, 1930, 1934, and 1938 were used for the material. The map on the following page shows the blocks used in the study.

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7. From talk with Mr. M. H. Dorzweiler, Deputy Assessor, July 11, 1941.
 8. Revised Statutes of Kansas, Chapter 79, Section 412.
 9. Kansas State Planning Board, Relation of Assessed Value to sales Value of Kansas Real Estate, 1933 to 1937, inclusive. p. 9.

HAYS KANSAS

SCALE 1"=200'

POPULATION 3772
 COMMISSIONER'S
 R. F. FELTEN MAYOR
 H. W. TWENTER P. R. SMITH
 E. J. ALLISON CITY MANAGER

REVISED JAN. 1940

Table V. Map of Blocks Used in Study.



ST. JOSEPH'S COLLEGE





The land is divided into additions according to original ownership, and not into convenient divisions for taxation purposes. Some of the additions intersect or meet in blocks or lots. In these instances parts of blocks were listed separately under different headings in the assessment rolls which make the assessment rolls very inconvenient to use. In some of the early tax rolls where property had been sold and divided into separate units, the divisions and the way they were recorded were difficult to interpret and read. The valuation of each piece of property was listed separately for the one assessment period in each assessment roll and for a comparison of the valuation by years on one piece of property a different volume of the assessment rolls must be used for each valuation. There is no description, other than the location of the property recorded or kept.

Deviation in Valuation of Land by Periods.

Real estate in Hays, in the period studied, had its highest valuation in the assessment period from 1930 to 1934 and its lowest in the period from 1934 to 1938. The valuation at the present time is still almost as low as in 1934.

In 1926, after all property had been assessed, the equalization board made a 10 per cent reduction in the valuation of all land.

In 1930 the board of equalization made a 20 per cent reduction in the valuation of land after assessment. This does not mean that all land in 1930 was assessed 20 per cent lower than in 1926. Even after the reduction the valuation of land was much higher than in 1926. This varies too however, because some land, when it was equalized in respect to other land in the city, was actually decreased in valuation.

In 1934 there was a sharp decline in the valuation of real estate in comparison with the valuations of 1930. Both land and improvements had an equalization reduction of 20 per cent, although this was done partly to equalize the valuation of property in Hays to that in other parts of the county. The Ellis County Board of Equalization failed to equalize the property of Hays and Ellis in 1934. They made application to the state tax commission to raise the valuation of real estate in Ellis 20 per cent and lower the Hays valuation 20 per cent. The state tax commission ruled that it was the duty of the county board of equalization to perform this equalization and ordered the board of equalization to reconvene and equal-

ize the valuation of real estate in Hays and Ellis. The board of equalization reconvened and lowered the valuation of all real estate in Hays, except business property, 20 per cent. On protest from a committee from Ellis the valuation of real estate in Ellis was not changed.¹⁰

Most of the property in 1934 had a reduced valuation of from 20 to 50 per cent and the total valuation of real estate declined \$1,790,720, or 37 per cent, disregarding new improvements. This is the lowest valuation of property in Hays since 1919.¹¹

The following table shows the assessed valuation of real estate in Hays from 1919 to 1939.

Table VI. Assessed Valuation of Property in Hays from 1919 to 1939.

Date	Assessed Valuation	Date	Assessed Valuation
1919	\$3,040,000.	1930	\$4,830,532.
1920	3,316,840.	1931	4,167,673.
1921	3,445,213.	1932	3,819,300.
1922	3,686,085.	1933	3,309,039.
1923	3,709,000.	1934	3,039,312.
1924	3,718,875.	1935	3,069,740.
1925	3,826,512.	1936	3,146,070.
1926	3,888,363.	1937	3,393,985.
1927	3,781,366.	1938	3,762,299.
1928	3,775,700.	1939	3,801,316.
1929	3,884,567.		

10. Ellis County Commissioners' Journal, Volume I, p. 437

11. Hays, Seventeenth Annual Report of the City Manager of Hays, 1939

The assessed valuation of property in Hays has not fluctuated greatly in the last twenty-two years. This is due largely to the fact that low valuations are continued as an equalization with other property in the county.

Deviation and Fluctuation in Value between Lots.

The valuation of property is determined by its relation to adjoining property or property in a similar location. Lots in Hays have not been stably equalized in the relation of valuation between separate lots. The fluctuation in percent of decrease or increase in valuation of lots in the same block is still evident, although equalization and valuations are more even now than previously.

The following table shows the valuations of lots for one block from 1926 to 1938.

Table VII. Valuation of Lots in Four Year Periods from 1926 to 1938 and the Percentage of Difference of Change in Valuation.

C. W. Reeder Addition		1926	1930	1934	1938	1930	1934	1938
Block 8 Lot 1		\$360	\$560	\$240	\$240	53%	-59%	00%
Block 8 Lot 2		540	640	480	480	37	-25	00
Block 8 Lot 3		360	560	240	240	53	-59	00
Block 8 Lot 4		450	560	400	400	24	-28	00
Block 8 Lot 5		360	560	240	240	53	-59	00
Block 8 Lot 6		450	560	400	400	24	-28	00
Block 8 Lot 7		360	560	240	240	53	-59	00
Block 8 Lot 8		450	560	400	400	24	-28	00
Block 8 Lot 9		360	560	280	280	53	-50	00
Block 8 Lot 10		450	560	400	400	24	-28	00
Block 8 Lot 11		360	560	300	300	53	-53	00
Block 8 Lot 12		450	560	400	400	24	-28	00
Block 8 Lot 13		360	560	300	300	53	-53	00
Block 8 Lot 14								
& W $\frac{1}{2}$ 16		675	860	600	600	27	-30	00
Block 8 Lot 15		360	560	320	320	53	-42	00
Block 8 Lot 17		450	640	360	360	42	-43	00
Block 8 Lot 18								
& E $\frac{1}{2}$ 16		785	940	680	680	19	-27	00

The four lots with the highest and lowest numbers are always the corner lots and usually have higher valuations than the other lots in the same block. In this block, lot number one does not have a higher valuation than the other lots. Lot number two has a 20 per cent higher valuation than the adjoining lots, lot seventeen is assessed 12 per cent higher, and lot eighteen is assessed 70 percent higher.

The even-numbered lots face Seventh Street and the

odd-numbered lots face Sixth Street. At the east end of the block the lots facing Seventh Street are assessed 33 percent higher than those facing Sixth Street. At the west end of the block the lots facing Seventh Street are assessed 66 percent higher than those facing Sixth Street. As the lots facing Sixth Street get closer to the east end their valuation is increased.

Valuations of adjoining lots vary. One may be better located as to nearness to a paved street or corner and is naturally more valuable. There are differences in valuation though, where there are no apparent reasons. The two blocks immediately east of Main Street and opposite each other on Eleventh Street are examples of this. The lots on the north side of the street are valued at \$2,800 each while those on the south side of the street are valued at \$2,283 each for the blocks close to Main Street. In the last block on East Nineteenth Street all the lots are valued at \$22.50 each except lots one and thirteen which are valued at \$20. each.

In 1926 some of the lots which were without improvements were not given the 10 percent reduction, such as lot seventeen, block one in the C. W. Reeder Addition. Lot seven in the same block had a total valuation of lots and improvements of \$1,500, but was listed as \$2,100. In the Normal Addition, lot one of block three was valued at \$250, while the other lots are valued at \$158.

One of the reasons there is not uniformity in fluctuation of values, other than for reasons of equalization of values, is that the assessor has to go through the assessment rolls to find each previous valuation of a lot. When valuations of lots are made where two or more adjoining lots are owned by one man the total valuation is listed in aggregate form and no one other than the assessor knows the valuation intended for each separate lot. When adjoining lots are of different value because of a better location such as in the two blocks previously mentioned on Eleventh Street, it is almost impossible to determine the valuation of each lot. Another reason is that the plats made for valuing the different sections or divisions are the personal property of the deputy assessors and since one is not made by the county assessor no permanent convenient record of such kind is kept.

Following is a brief discussion of each block studied to show the valuation of lots in each block. All of the blocks are placed in the form of tables in the Appendix. The blocks will be referred to here according to the number they have in their order of appearance in the Appendix.

Lots are listed in the assessment rolls according to their location in an addition to the city and their ownership. Each lot is not listed individually here because they are not listed so in the assessment rolls and it is not possible to divide the valuations of some lots

because of the deviation in valuation of adjoining lots from one period to the next. Where it is possible the same divisions of property are used throughout the four assessment periods to show the change in valuation. Where property is divided and improvements are listed on each division of property it is treated as separate pieces of property.

The even-numbered lots are always on the north side of the blocks and the odd-numbered lots are always on the south side. The corner lots are recognized by the two lowest and the two highest numbered lots in each block. On the west side of Main Street the low numbers are on the east end of the blocks going upward toward the west end of the blocks. On the east side of Main Street the low-numbered lots are on the west end of the blocks and the numbers increase going toward the east end of the blocks.

In block one, lot number one is an undivided tract in the west end of the block and no accurate comparison can be made between its valuation and the other lots in the block. In 1930 the change in valuation ranged from a decrease of 22 percent in lots eight and ten to an increase in valuations of 42 percent in lots three and five. In 1934 changes in valuation varied from a decrease of 50 percent in lot five to an increase of 23 percent in

lot twelve. The only change in valuation in 1938 was a decrease of 26 percent in lot twelve. This wide range of valuation changes indicates that there is no uniformity in property valuations. This constitutes inequality in assessments.

In block number two lots one and three were exempt from taxation until 1938. In 1930 valuations varied from a decrease of 14 percent on lots five and six to an increase of 73 percent on lot fifteen and part of thirteen. The 1938 valuations were the same as in 1934.

Block number three is composed of a large tract and three lots. In 1930 the valuation of the large tract increased 3 percent in valuation while the three lots increased 24, 25, and 9 percent respectively. In 1934 the large tract increased 33 percent in valuation while one of the lots increased 9 percent. The valuations remained the same in 1938 as in 1934. The variation in percent of change from one period to the next is very unequal.

Block four had changes in valuation in 1930 in its five lots ranging between a decrease of 26 percent to an increase of 25 percent. In 1934 valuation changes varied between an increase of 110 percent to a decrease of 39 percent. The valuations in 1938 remained the same as in 1934.

Block five lies in the intersection of four city additions and parts of the block are listed under three separate sections in the assessment rolls. Changes in valuation increased between 18 to 24 percent in lots facing Seventh Street while those facing Sixth Street, which are the lots of low valuation, increased in valuation between 42 and 54 percent. In 1934 all the lots decreased almost the same percent as their increase was in 1930. There were no changes in valuations in 1938.

Block six had a fairly uniform percentage of valuation changes, except that lot one was over-valued in 1926 and 1930.

Block seven is not divided into lots. The block increased 22 percent in 1930, decreased 55 percent in 1934, and there was no change in 1938.

The lots facing Seventeenth Street, which are the lots of highest valuation in block eight, increased only 3 percent in 1930 while those facing Eighteenth Street increased 33 percent. In 1934 the lots facing Eighteenth Street decreased between 16 to 33 percent while those facing Seventeenth Street decreased 14 percent. The only changes in valuation in 1938 was a decrease of 16 percent in lot three.

In block nine, in 1930, the lots all increased in valuation except one. They varied between a decrease of

6 percent to an increase of 33 percent. In 1934 they varied from a decrease of 36 percent to an increase of 4 percent. There were no changes in 1938. The changes were not uniform in this block, indicating an inequality of assessment.

In 1930 the lots in block 10 all increased 1 and 18 percent in valuation except two, one of which increased 9 percent and the other decreased 5 percent. In 1934 all the lots decreased 25 percent except two which decreased in valuation 12 percent. There were no changes in valuation in 1938. The changes in valuation were fairly uniform in this block.

Block eleven was not uniform in its changes in valuation. In 1930 the changes varied from a decrease of 55 percent to an increase of 40 percent. In 1934 they varied from a decrease of 33 percent to an increase of 8 percent. The valuations were same in 1938 as in 1934.

In 1930 block twelve had one lot which increased 1 percent while all the other lots decreased between 4 and 25 percent. They all decreased fairly uniformly in 1934 and the same valuations were used in 1938.

All of the lots in block thirteen increased in valuation in 1930 between 16 to 61 percent. In 1934 they all decreased between 8 and 38 percent and in only five of the nine pieces of property did the decreases

correspond with the increases in 1930. There were no changes in valuations in 1938.

Block fourteen had a wide range of valuation changes. In 1930 lots changed in valuation from a decrease of 23 percent to an increase of 33 percent. In 1934 the changes varied from a decrease of 62 percent to an increase of 25 percent, most of the changes being decreases between 19 and 50 percent. In 1938 all of the lots increased 25 percent in valuation except two, one of which increased 28 percent and the other decreased 20 percent. The large decreases in 1934 were in property with high valuations.

Block fifteen had valuation changes in 1930 between an increase of 59 percent to a decrease of 11 percent. The changes were not decreased as much in 1934 as in almost all of the other blocks. They varied between an increase of 25 percent to a decrease of 19 percent. There were six changes in 1938, all of which were increases between 3 and 12 percent.

Block sixteen had changes in 1930 from a decrease of 11 percent to an increase of 43 percent but most of the changes were between a decrease of 11 percent to an increase of 4 percent. In 1934 there was a general decrease of between 11 to 52 percent. In 1938 two valuations remained the same, one lot increasing 1 percent

and the other nine pieces of property increasing 25 percent.

In 1930 block seventeen had two lots with decreases in valuation of 11 percent and the other lots increased between 5 and 16 percent. In 1934 the lots decreased in valuation between 8 and 16 percent. In 1938 the lots in the north half of the block, facing the high school increased in valuation from 1 to 11 percent while the other lots remained the same. In comparison with the other blocks this block had a fairly uniform assessment.

Block eighteen had increases in valuations of lots between 30 to 109 percent in 1930 with one having an increase of only two percent. In 1934 all the lots decreased in valuation between 18 and 33 percent. The valuations were the same in 1938 except for one increase of 2 percent. Except for one lot the changes were fairly uniform in this block.

Block nineteen is an example of what can happen when lots are listed according to ownership. No comparison of the valuation of lots can be made because the ownership changes and lots change from one group to the next in different periods of ownership. This is practically the same order in which they were listed in the assessment rolls and is a good argument for separate listing for each lot.

Block twenty has very wide variations in changes in valuations. In 1930 all the lots increased in valuation from 9 to 300 percent. Lots one, three, and five were valued at \$3,600 in 1926 and increased to \$14,400 in 1930. In 1934 the lots changed in valuation between a decrease of 44 percent to an increase of 42 percent. In 1938 there were no decreases but the property increased from 6 to 31 percent. This block shows the inequalities in the valuations between separate pieces of property.

In 1930 all of the lots in block twenty-one increased in valuations varying from 10 to 82 percent except one lot which decreased 14 percent in valuation. In 1934 all of the lots decreased in valuation varying from 19 to 60 percent. In 1938 six lots did not change in valuation while five changed. One lot decreased 13 percent and four increased between 11 and 25 percent. This block shows inequalities in assessment from the variations in the changes in valuation.

In block twenty-two in 1930 valuations varied from a decrease of 22 percent to an increase of 86 percent. In 1934 all the lots decreased in valuation varying from 1 to 33 percent. There was only one change in 1938 which was a decrease of 41 percent. This lot shows wide variations in the changes of valuations.

Block twenty-three is fairly uniform in valuations

with the exception of lots one, three and five. Valuations increased in 1930 varying from 15 to 33 percent, with the exception of lots one and three which increased 64 percent and lot 5 which decreased 14 percent. All the lots decreased in 1934 between 18 and 42 percent. There were no changes in valuation in 1938.

In 1930 lots changed in valuation in block twenty-four between a decrease of 11 percent to an increase of 38 percent. In 1934 the changes in valuations varied from no changes to a decrease of 25 percent in all but lots fifteen and seventeen which increased 12 percent in valuation. There were no changes in valuation in 1938.

In block twenty-five the lots changed in valuations between a decrease of 16 percent to an increase of 27 percent. There was a general decrease in 1934 except for two blocks which increased 5 percent in valuation. In 1938 one lot decreased 1 percent, one lot increased 1 percent and the other lots had the same valuations as in 1934.

In block twenty-six in 1930 all of the lots increased in valuation, between 2 and 33 percent. In 1934 changes varied from a decrease of 40 percent to an increase of 16 percent. In 1938 there were only two small changes. Lot thirteen is overvalued \$40 in comparison with the other lots.

In 1930 block twenty-seven had valuation changes between a decrease of 6 percent to an increase of 33 percent. In 1934 changes varied from a decrease of 66 percent to an increase of 16 percent. A drainage ditch cuts across lots twelve to eighteen, decreasing their value and causing the 66 percent decrease. The same valuations were used in 1938 as in 1934 except for 20 and 26 percent decreases in lots one and eight respectively.

In block twenty-eight in 1930 changes in valuation varied from a decrease of 25 percent to an increase of 78 percent. In 1934 the changes varied between a decrease of 69 percent to an increase of 125 percent. In 1938 the lots in the northeast corner of the block increased in valuations between 25 to 164 percent. This wide range of differences in changes in valuation from one period to the next indicates that the assessment has been very unequal because there should not be such wide variations in valuation. In the present valuations it isn't probable that lot seven is worth \$1,625 more than lot nine or eleven. This block was not given the 20 percent reduction given the other blocks by the equalization board in 1934.

In block twenty-nine the valuation changes in 1930 varied from a decrease of 2 percent to an increase of 44 percent. There was a decrease between 12 and 50 per-

cent in 1934 in all of the lots except two which increased 25 and 28 percent. This whole block was increased a great deal in valuation in 1938, showing that it had been assessed at too low a valuation. Increases varied between 43 and 157 percent. It is doubtful if the lots one, three, and five are worth \$600 each, if the lots adjoining them are worth only \$200 each.

In block thirty in 1930 the changes in valuations varied from a decrease of 11 percent to an increase of 33 percent. In 1934 they varied between a decrease of 26 percent to an increase of 1 percent. The 1938 valuations were the same as those in 1934 except for increases in lot two of 25 percent. The south twenty feet of subdivisions two and four was not listed in 1934.

Block thirty-one had no wide variations in valuation changes but there was hardly no uniformity in the valuations. The changes in 1930 varied from a decrease of 24 percent to an increase of 25 percent. In 1934 the changes varied between a decrease of 38 percent to an increase of 12 percent. In 1938 the valuations were the same as in 1934 except for a 12 percent increase in lots ten and twelve.

All of the lots in block thirty-two increased in valuation in 1930 varying between 6 and 9 percent. In 1934 all the lots decreased, varying between decreases

of 87 and 16 percent except one, which increased 87 percent. In 1938 the same valuations were used as in 1934 except two changes of a decrease of 14 percent and an increase of 25 percent. Except for the decrease of 87 percent the valuations were fairly uniform.

Block thirty-three is one of the most uniform blocks in changes in valuations. In 1930 all of the lots increased between 1 and 8 percent except for one decrease of 5 percent. In 1934 all the lots decreased either 3 or 38 percent. The same valuations were used in 1938 as in 1934.

In 1930 the lots in block thirty-four changed in valuation between a decrease of 25 percent to an increase of 47 percent. In 1934 all the lots decreased between 20 and 40 percent. The same valuations were used in 1938 as in 1934 except for a decrease of 4 percent in one group of lots. The closer the blocks lie to Main Street in this block the higher the valuation.

The lots in block thirty-five in 1930 changed in valuations varying between a decrease of 11 percent to an increase of 18 percent. In 1934 the valuations varied between a decrease of 37 percent to an increase of 233 percent. The same valuations were used in 1938 as in 1934 except for two increases in valuation of 25 percent. Lots eleven and thirteen are valued at \$150 each too high

in comparison with the lots next to them.

Although block thirty-six has some variations in the valuation changes it is one of the most uniformly assessed blocks. In 1930 the lots all either 2 or 11 percent. In 1935 all the lots decreased in valuation between 20 and 30 percent and in 1938 the same valuations were used as in 1934.

Block thirty-seven, in 1930 has increased in valuation in all the lots between 7 and 78 percent. In 1934 the changes in valuations varied between decreases of 16 and 42 percent except for one lot which increased 33 percent in valuation. There were only two changes in valuation in 1938 for 25 percent. Lot ten in this block, which is a small lot, was never listed.

In block thirty-eight the lots increased in valuations varying between 11 and 78 percent in 1930. All of the lots decreased in valuation in 1935 between 20 and 51 percent. All the valuations were the same in 1938 as in 1934 except one decrease of 8 percent in lots fourteen, sixteen, and eighteen. Lots fifteen and seventeen are not used in this comparison because they have a ditch running through them ruining their value.

All the lots in block thirty-nine increased in valuation in 1930 between 30 to 41 percent. In 1934 all the lots decreased in valuations between 29 and 66 percent

There were no changes in the valuations in 1938.

Part of block forty is exempt from taxation since 1930. The whole block increased 52 percent in valuation in 1934 and 25 percent in 1938.

Block forty-one is an undivided tract of 3.5 acres. It increased 33 percent in valuation in 1930, decreased 66 percent in 1934 and increased 25 percent in valuation in 1938.

Block forty-two is composed of the two undivided tracts seven and eight. It increased 33 percent in valuation in 1930, decreased 66 percent in 1934, and increased 25 percent in 1938.

Block forty-three is an undivided tract. It decreased 11 percent in valuation in 1930, decreased 50 percent in 1934, and increased 25 percent in 1938.

Blocks forty-one, forty-two and forty-three are tracts and have uniform assessments except block forty-three which was over-assessed in 1926.

Block forty-four is composed of tracts sixteen and seventeen. Their changes in valuations are not uniform in 1938, one lot decreasing 5 percent and the other 53 percent. Lots four and five were not listed from 1934 to 1937. Because of the divisions of the tracts comparisons are difficult to make in the other valuations.

Block forty-five has no great deviations in the

changes in assessed valuations. Lots one, three, five, seven, and the west one-half of lot nine decreased 39 percent in valuation in 1934 which was considerably more than any other change in valuation. They are not valued high enough in comparison with the other lots. They are assessed at \$300. Lot one should be assessed higher than the others because it is a corner lot, which makes even a greater variation from what the assessed valuation should be.

Block forty-six is divided into six tracts. Their valuations are uniform except for the over-valuation of the undivided balance of the tract in 1930 and its big decrease in valuation of \$250 to \$10. Probably part of this tract has been annexed to one of the adjoining tracts.

Blocks forty-seven and forty-eight have comparatively the same percentage of changes in valuation. Both of these blocks are composed of undivided tracts.

The changes in valuations of block forty-nine in 1930 vary between a decrease of 7 percent and an increase of 90 percent. In 1934 all the lots decreased close to 50 percent and there is no marked deviation in valuation changes. The same valuations were used in 1938 as in 1934. Lots four, five, and six are under-assessed, since they are given an assessed valuation of \$80 each and the lots adjoining them are assessed at \$100 each.

In 1930 the valuation changes in block fifty varied

between a decrease of 21 percent and an increase of 33 percent. All of the lots decreased uniformly in assessed valuations in 1934 at about 25 percent except blocks nine, ten, and eleven which increased 12 percent. There were no changes in assessed valuations in 1938 and the valuations in that year were uniform.

These tables show in some instances that land with high assessed valuations decreased in assessed valuations more than the land with low valuations. The worst factor is the deviations in the valuations among similar pieces of property than between any classes of property. The assessed valuations have not changed uniformly from one period to the next and represents an unstable condition in the assessed valuations of the lots.

IMPROVEMENTS

Original Valuation

The valuation of improvements is the most difficult job of the assessor because of the many different kinds of structures. The materials with which the structures are made, age, size, and rate of depreciation all must be taken into consideration.

The deputy assessors in Hays have no convenient record of past valuations unless he uses the assessment rolls at the county clerk's office. These assessment rolls list only the assessed valuation with no descrip-

tion of the property and the valuation for each assessment is in a different volume, which makes the assessment rolls very inconvenient to use. Another factor which makes the assessor's job difficult is the inaccessibility of the costs of the construction of the buildings.

In determining the assessed valuations in 1938 the assessors attempted to value the property at about 50 or 60 percent of its true value.¹² This is a low percentage in comparison with the other counties in Kansas, although all the counties assess their property at a rate below the sale value.¹³

In 1938 the State Tax Commission issued a card index to aid the deputy assessors in the valuation of improvements. This index gave the approximate valuation of improvements according to the type of structure and was a great help to the deputy assessors. There is no scientific procedure or uniform method used for the valuation of improvements though, and each assessor uses his own judgment.

There is considerable deviation in the valuation of improvements. This is shown by the fact that fluctuations in value are not consistent in the assessed valuation of

12. From interviews with Mr. P. P. Smith, Deputy Assessor, July 10, 1941.

13. Kansas Legislative Council, Assessment of Real Estate in Kansas. Publication No. 99, July 1940, p. 9.

one structure through the four assessment periods studied and the fact that variations in value between different structures fluctuate.

Depreciation

Buildings naturally decrease in valuation but the difficult problem is to determine a fair rate of depreciation. In Hays there is no uniform method of figuring the depreciation of improvements. Since the same assessor may not make the assessed valuation of the same buildings twice it would be unusual for a building to be depreciated in a uniform manner.

The following table shows the valuation of improvements in one block from 1926 to 1938.

Table VIII. Valuation of Improvements in One Block from 1926 to 1928, with the Percentage in Change of Valuation.

C. W. Reeder Addition	1926	1930	1934	1938	1930	1934	1938
Block 8 Lot 1	\$----	\$----	\$----	\$----	00%	--%	--%
Block 8 Lot 2	4500	4500	2560	2500	00	-43	-2
Block 8 Lot 3	----	90	----	----	00	--	--
Block 8 Lot 4	3000	3000	1920	1800	00	-36	-6
Block 8 Lot 5	1800	1800	1040	1000	00	-42	-3
Block 8 Lot 6	1000	1000	440	550	00	-56	25
Block 8 Lot 7	1900	1900	1040	1050	00	-47	.9
Block 8 Lot 8	1800	1360	920	1000	-24	-32	8
Block 8 Lot 9	3000	3000	1680	1750	00	-44	4
Block 8 Lot 10	2000	2000	1480	1650	00	-26	11
Block 8 Lot 11	3000	3860	1680	1800	28	-56	7
Block 8 Lot 12	700	600	320	400	-14	-46	25
Block 8 Lot 13	1500	1360	760	400	- 8	-44	-47
Block 8 Lot 14 & W $\frac{1}{2}$ 16	3000	3000	1920	2100	00	-36	8
Block 8 Lot 15	----	2860	1520	1600	--	-46	5
Block 8 Lot 17	1200	1340	560	650	11	-58	16
Block 8 Lot 18 & E $\frac{1}{2}$ 16	900	900	400	400	00	-55	00

The only equalization made by the county board of equalization was a 20 percent reduction in the assessed valuation of improvements in 1934.

In 1930 there was an increase in valuation of all the buildings except three. In 1934 the valuations took a sharp decline ranging in decreases from 8 to 62 percent. In 1938 all the buildings were increased in valuation 25 percent except two. One of these did not change in valuation and the other was increased 28 percent in assessed valuation.

Such a large fluctuation is not natural in the valuation of buildings, although the depression caused a sharp decline in the value of property in 1934. The worst part of the fluctuation is between separate buildings. It is hardly probable that one building would depreciate 62 percent in four years while another would depreciate only 8 percent. This would indicate that the assessment of improvements is not accurate or uniform.

The table on the following page shows the percent of deviation in valuation of the improvements in the fifty blocks studied in the four assessment periods from 1926 to 1938.

Table IX. The Per Cent of Deviation in Value of the Improvements in Fifty Blocks from 1926 to 1938

Per Cent of Change	1926 to 1930		1926 to 1920		1926 to 1930	
	Number of Increases	Number of Decreases	Number of Increases	Number of Decreases	Number of Increases	Number of Decreases
0	39	0	5	0	38	0
1- 10	17	20	3	10	50	50
16- 20	25	26	3	25	30	18
21- 30	8	6	3	36	39	7
31- 40	12	10	4	61	9	5
41- 50	7	4	0	60	7	5
51- 60	3	1	3	89	2	3
61- 70	0	16	0	0	1	3
71- 80	2	5	1	0	5	1
81- 90	2	0	0	0	2	0
91-100	4	0	0	0	3	0
101-110	0	0	0	0	1	0
111-120	0	0	0	0	0	0
121-130	2	0	0	0	1	0
131-140	1	0	0	0	2	0
141-150	1	0	0	0	0	0
151-160	0	0	0	0	0	0
161-170	1	0	1	0	0	0
171-180	1	0	0	0	0	0
181-190	0	0	0	0	0	0
191-200	0	0	0	0	0	0
over 200	4	0	0	0	1	0

The table shows that thirty-nine improvements had the same valuation in 1930 as in 1926. Most of the changes that were made were decreases and increases between 1 and 20 percent. Four increases of over 200 percent were made in 1930 above the assessed valuation of 1926. There were a few more decreases in valuation than increases, and twenty-one decreases of over 70 percent were made.

In 1934 all property took a sharp decline in valuation. In the improvements on the fifty blocks studied,

only five improvements had the same valuation as in 1930, eighteen had increases in assessed valuations and the remainder had decreases. Most of the decreases in valuation were between 31 and 60 percent. The changes in assessed valuation were more uniform in this year than in any year studied.

Thirty-eight improvements had the same valuation in 1938 as in 1934. There were 61 more increases than decreases. Most of the increases were below 10 percent, but quite a large percentage of them were between 10 and 30 percent. There were about forty more improvements in 1938 than in 1926.

Improvements should depreciate in a fairly uniform manner. The table shows a wide deviation in the valuation changes in each assessment year. The improvements are not assessed on a systematic or scientific basis. Each assessor gives a building his estimate of its assessed valuation and consequently the improvements are not given valuations in equal ratio to each other and their depreciation rates are not uniform.

CHAPTER IV

VALUATION OF PROPERTY

The valuation of land is determined by its location in the city and accessibility. The most desirable locations are given the highest valuations and as the distance increases from the desirable locations the valuation of the land decreases.

A modern method used in some cities is for a valuation per front foot to be given on the land in all the lots. The corner lots are valued at a definite per cent higher than the other lots in the block, and as the lots lie farther in distance from the corner lots, their valuation decreases. Each section of the city has a definite valuation per front foot of land, for lots of the same depth. These valuations are placed on a map of the city and posted in public places for inspection. Protests are heard by a committee and in this way public opinion is respected.

Zones of Valuation

Variation in Value Due to Location in the City.

The property with the highest valuation is composed of the lots adjacent to Main Street between Eighth and

twelfth Streets. These lots are valued at approximately \$3.66 per square foot. The intersection of Main Street and the railroad tracks is the center point of valuation in the city and the farther away from this point the land lies the lower its valuation becomes.

There are other desirable locations in the city near which the valuation of the land is higher. All of Main Street is a line along which the land lying adjacent to it is assessed at a higher valuation than the land lying farther away east and west of it. The farther north or south from the railroad tracks on Main Street the lower the valuation becomes. The valuation varies from \$3.66 per square foot in the center of the business district to \$.01 per square foot at the extreme north and south ends. There are similar decreases on all of the north and south streets, but not as marked a deviation in valuation as on Main Street.

There are certain points away from the center point around which the land lying adjacent to it has a higher valuation than the land one-half block or more distant from it. The Fort Hays Kansas State College, the Protestant Hospital, and the Washington School are such points in the south part of town. In the north part of town the High School, St. Anthony's Hospital, the court house, and the Lincoln School are points around which

the land has a higher valuation than the land a little farther away.

There is little correlation between the zoning of the city by ordinance and the zones marked off by the valuation of the land by the assessor except between the residential and the business districts.

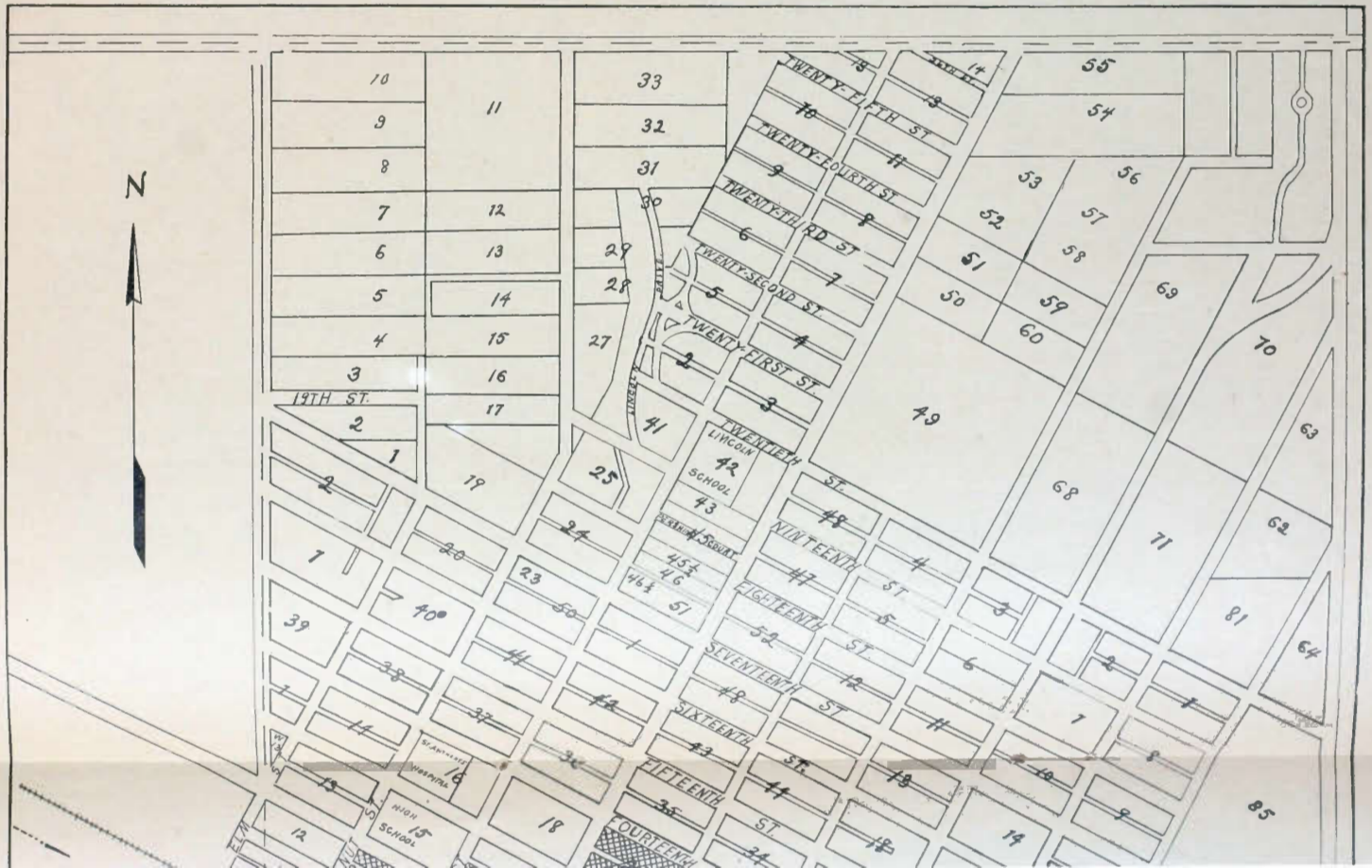
Business District

The map on the following page shows the zones in the city established by city ordinances.

Table X.







ZONING MAP FOR HAYS KANSAS

Table X. Map of Legal Zones in Hays.





LEGEND.

-  BUSINESS DISTRICT.
-  A 2 RESIDENCE.
-  LOCAL OR NEIGHBORHOOD BUSINESS.
-  LIGHT INDUSTRIAL DISTRICT.
-  HEAVY INDUSTRIAL DISTRICT.
-  A 1 RESIDENCE.

\$.06 to \$.09 per square foot. The land immediately south of this alley has an assessed valuation of \$.038 per square foot and the lots south of this alley decrease in value the farther south they lie.

The residential district on North Main Street has the second highest valuation of any of the residential districts. Valuations here vary from \$.10 per square foot to a swift decline of \$.02 per square foot from Fourteenth Street to Twentieth Street.

The area northwest of the Court House varies in valuation from \$.08 to \$.01 per square foot in the northern area. The area from Twelfth to Fifteenth Street between Elm and Walnut Street has an assessed valuation of \$.06 per square foot.

The northeast and southeast sections of town have the lowest assessed valuation of any sections of the town. These areas do not have all of their streets hard surfaced or paved and are a long way from the business district. The lots near the city limits are valued as low as \$.003 per square foot, and they increase in assessed valuation to \$.10 per square foot for those adjacent to the business district.

For the purpose of listing property for valuation the city is divided into the additions made up as they were included within the city limits. The lines of these additions cut across and intersect each other in

in lots and blocks. There is no systematic zoning arrangements of the city for taxation purposes, nor an orderly arrangement of the numbers of the blocks. This makes the tax rolls very inconvenient to use because different sections of the same lot or block are many times listed in different sections of the tax rolls. It is very difficult to find some property in the assessment rolls unless the person is very familiar with them.

There are no permanent records of the valuations of land in the different areas of the city except as they are listed in the assessment and tax rolls.

Comparison of Corner Lots to Those Having Only One Street Front

There is a difference in valuation between corner lots and lots having only one street front. This variation exists because the lots in the business district have a direct remunerative advantage to the owner because they are in a better business location. The corner lots in the residential district have a higher valuation because there is access to the residence from two sides, there is more parking space for cars, and it is a more desirable place to live because of light and visibility.

The highest per cent of difference in assessed valuation between corner lots and lots having only one street front is in the area of highest valuation, the business

district. This difference in assessed valuation varies from a 50 percent difference in the corner lots lying next to Main Street to a 40 percent difference in the corner lots farthest away from Main Street in the same block.

The difference in the valuation of corner lots and those having only one street front in the residential district varies from 25 percent in the lots with a high assessed valuation to 11 percent in the lots with an average assessed valuation. Those lots with a low assessed valuation have no difference in assessed valuation between the corner lots and the other lots in the block.

In some there is no difference in assessed valuation between the corner lots and the others where it would seem that there should be some. There is no difference in the assessed valuation of corner lots in the blocks facing Ash Street between Twelfth and Fifteenth Streets. There is no variation in the assessed valuations of the lot next to Walnut Street in the Three Hundred Block on West Sixth Street. These variations are shown in the charts in the Appendix.

These variations are not very discernible when the only visible records are the assessed valuations kept in the assessment rolls. A large scale map of the city with the assessed valuation of each lot written on it would show these variations plainly.

Exemptions

The state laws make provisions for the exemption of certain classes of property from taxation.

All buildings used as places of public worship or as public schoolhouses together with the lands on which they are located are exempt from taxation so long as the area does not exceed ten acres. Any parsonage or dwelling owned by a church society is exempt from taxation if occupied by a regularly ordained minister and the area does not exceed one-half acre. All buildings and the land on which they stand belonging to any literary, educational, scientific, religious, and benevolent or charitable society are exempt from taxation, but the exemption covers only five acres.

All government property is exempt from taxation except lands bid off for tax sale.

Property used to house fire fighting equipment is exempt from taxation and so are lands used solely for graveyards.¹

Any military clubhouse or memorial hall owned by honorably discharged members of our defense forces on which the land does not exceed one-half acre is exempt from taxation.² The property of Christian associations, boy scouts, and girl scouts, also falls into this exemption.³

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1. Revised Statutes of Kansas, Chapter 79, Section 201.
 2. Ibid., Section 202.
 3. Ibid., Section 204.

All property held in trust by a corporation for any state educational institution is exempt if the institution is exempt from taxation and if the institution does not reject such support.⁴

The assessors have never placed any valuation on the property exempt from taxation in Hays so the valuation of exempt property is not obtainable.

Schools

Since both private and public schools are exempt from paying taxes, all of the schools in Hays are exempt from paying taxes.

The following table shows the school property in Hays which is exempt from taxation.

Table XI. School Property in Hays Exempt from Taxation.

Ownership	Block	Lots	Addition
Public Schools	15	all	Hays Original
	42	all	Hays Original
	Tract south of Fourth and West of Main St's.		Hays Tracts
Private Schools	17	2-4-6-8-10 & 12	Hays Original
	18	12-14-16-18	Hays Original

The public schools are tax-supported. The Girls' Catholic High School is financed by tuition fees and the

4. Revised Statutes of Kansas, Op. Cit., Section 206.

parish pays rent to the Province of St. Augustine of the Capuchin Order, which owns the property. The local parish owns the Catholic Grade School. The writer has made an estimated assessed valuation of the school land based on the assessed valuation of the surrounding land. The estimated total assessed valuation of all school land in Hays is \$19,900.

Church Property

All churches and their property are exempt from taxation so long as the proceeds from their property is used for religious purposes or the other institutions which are exempt from taxation.

The table on the following page shows the churches in Hays and the church property which is exempt from taxation.

Table XII. Churches and Church Property Exempt From Taxation in Hays except Schools.

Church	Use of Property	Block	Lots	Addition	
Catholic	church	18	all	Hays Original	
			residence		36
	cemetery	54	11	Hays Original	
			55		
	Sisters' Home	16	56	all	Leobold Allen
			15		
			14		
			15		
			16		
	Methodist	church	30	17	Hays Original
15					
residence		30	17	Hays Original	
			7		
Dormitory		30	E $\frac{1}{2}$ 5	Hays Original	
			9		
			11		
hospital	5	13	Hays Original		
		1			
		3			
Lutheran	church & residence	17	5	H. P. W Wilson	
			14		
			16		
			18		
Baptist	church & residence	8	26	Hays Original	
			28		
			30		
			32		
			34		
			36		
Presbyterian	church & residence	9	14	H. P. Wilson	
			16		
			18		
Episcopal	church	6	2	Hays Original	
			4		
Nazarene	church	12	6	Hays Original	
			18		
			E $\frac{1}{2}$ 6	H. P. Wilson	

The property other than that used for religious services was placed with the churches because the proceeds from this class of property all goes toward the support of the church.

The cemetery, dormitory and hospitals are operated with the anticipation of a profit. They are not charitable organizations and should not be exempt from taxation. "Parsonages, sites owned for future church building purposes, and other property owned but not actually used for religious worship purposes, should be taxed."⁵

The writer's estimate of church land exempt from taxation in Hays is \$20,590.

Government

The table on the following page shows the property of the various governmental units in Hays which is exempt from taxation.

5. Lutz, Harvey Leist, Public Finance, Third Edition, p. 552.

Table XIII. Government Owned Property in Hays

Owner	Block	Lot	Addition	
Hays City	3	21-23 W7 $\frac{1}{2}$ 25	Hays Original	
	6	1-3-5	Hays Original	
	9	1-3-5-7-9-		
		11-13-15-17-		
		19	Hays Original	
	11	15-17-19-21-		
		23-25-27-29-		
		31-33-35	Hays Original	
		Tract S. 4th E. of Main	15.8 acres	Hays Tracts
		Tract in N.E. $\frac{1}{4}$ 4-16-18	60'X661 $\frac{1}{2}$ '	Hays Tracts
		1	2-4-6	J. E. W ilson
		76	2 tracts	Leobold Allen
		87	Tract of lots 1-3	A. H. Harkness
		14	all	Fairview
		15	2-4	Fairview
		17	S.10'5&N10'6	Fairview
		20	N.10'6	Fairview
	5	all	Santa Fe	
	1	11-13-15- 23-25	Santa Fe	
Ellis County	N.E. $\frac{1}{4}$ 4-14-18		Hays Tracts	
	5	16-18-20	J. E. Wilson	
	15	13-15-17	J. E. Wilson	
	2	15-16-17	Normal	
	Tract 70	7 acres	Hays Tracts	
	19	all	Hays Original	
Federal Gov't.	7	2-4-6-8	H. P. Wilson	

Government property is divided into three classifications according to ownership. The writer has estimated the valuation of the Hays property at \$22,850, the county property at \$19,340, and the Federal property at \$2,200. The total of tax-exempt government land is estimated at \$42,190.

The estimate of all property exempt from taxation in Hays is \$82,660, or over 2 percent of the total assessed valuation of all property in the city.

The last item is the estimated value of the property as indicated in the third column. The rate of the property is the assessed valuation of the property. The rate is determined by dividing the total assessed valuation of the property by the estimated value of the property.

ESTIMATE OF THE CITY OF HAYS

The total value of the property in the city is \$82,660. The total assessed valuation of the property is \$4,100,000. The rate of the property is 2 percent. The total assessed valuation of the property is \$4,100,000. The total assessed valuation of the property is \$4,100,000. The total assessed valuation of the property is \$4,100,000.

The following table shows the estimated value of the property in Hays, the assessed value of the property, and the rate of the property.

CHAPTER V

COMPARISON OF THE TAX LEVIES AND RATES

The tax levy is the anticipated expenditures of the government as estimated in the fiscal budget. The tax rate depends on the anticipated expenditures and the assessed valuation of the property. The tax rate is determined by dividing the total assessed valuation of the property into the anticipated expenditures.

FLUCTUATION OF THE LEVIES AND RATES

The tax rate fluctuates according to the amount of expenditures the city wishes to make each year or according to fluctuation in the assessed valuation of property. If the assessed valuation decreases the tax rate will rise and if it increases the tax rate will decrease. If the assessed valuation does not change the tax rate will go higher or lower with an increase or decrease of the anticipated expenditures.

The following table shows the assessed valuation of the property in Hays, the tax rates, and the tax levies from 1926 to 1939.

Table XIV. The Assessed Valuation of Property and the Tax Levy in Hays from 1926 to 1939.¹

Year	Assessed Valuation	Tax Rate (mills)	Tax Levy
1926	\$3,888,363	21.38	\$83,133.20
1927	3,781,366	18.00	68,064.59
1928	1,755,700	18.70	70,605.59
1929	3,884,567	18.80	72,029.86
1930	4,830,532	14.65	70,769.29
1931	4,164,673	15.52	64,482.28
1932	3,819,300	16.461	62,869.49
1933	3,309,812	18.776	62,130.51
1934	3,034,812	16.67	50,673.66
1935	3,069,740	23.03	70,696.11
1936	3,146,070	25.40	79,910.18
1937	3,393,985	24.94	84,645.98
1938	3,762,499	18.74	70,499.92
1939	3,801,316	13.63	51,811.93

The assessed valuation of property in Hays was higher in 1926 than in any year since that time. The lowest valuation of property was in 1934.

The highest tax rate in Hays from 1926 to 1939 was in 1936. That year the rate was 25.40 mills. The lowest tax rate was in 1939 for the budget year of 1940. It was 13.63 mills that year.

The highest tax levy in Hays from 1926 to 1939 was \$84,645.98 in 1937. The lowest was \$50,673.66 in 1934.

CAUSES OF FLUCTUATION

There is no direct correlation between the tax rate and the assessed valuation. There is, however, a direct

1. Kansas Legislative Council, Assessment of Real Estate in Kansas, Publication No. 99, p. 10.

correlation between the tax rate and the tax levy. This is variable because of the fluctuation in the assessed valuation.

The tax rate, the assessed valuation, and the tax levy were all low in the year 1934. The value of real estate had dropped considerably because the sale value had depreciated. The state board of equalization ordered a 14 percent flat decrease in the assessed valuation in the year 1933, recognizing the fact that the value of real estate had greatly depreciated.²

The inability of many people to pay their taxes in 1934 caused the city to lower its expenditures. This caused a corresponding decrease in the tax rate.

The sale value of land has largely returned. Since 1934 the assessed valuation of land has tended to rise. This factor caused low tax rates in 1939. The low tax levy for 1939 was caused because of the low anticipated expenditures in the year 1940. All of the different divisions of the city budget were lowered that year. The biggest change from the previous year was the levy of only \$23,568.16 in Improvement Bonds in comparison to \$39,995.36 the year before.³

2. Kansas Legislative Council, Assessment of Real Estate in Kansas. Publication No. 99, p. 10.

3. Ellis County Abstract Roll, Volume A.

The high tax rates of 1936 and 1937 were caused by increased expenditures in the city budget. While the assessed valuation was comparatively low the levy was high, causing an abnormally high tax rate. The largest increase in expenditures was for Improvement Bonds. In 1935 \$29,960.66 was levied for Improvement Bonds, while in 1936 it was \$43,824.26 and \$49,009.15 in 1937.⁴ This increase was due partly to unemployment and the cooperation by the city with the Federal Government to put on a building program to provide employment.

The City of Hays has a low assessed valuation of property and a high tax rate. The low property valuations are caused by the need to equalize the valuations of property between Ellis and Hays. The high tax rate is the result of the low property valuations to obtain sufficient funds.⁵

4. Op. Cit.

5. Personal interview with Mr. M. J. Dorzweiler, Deputy Assessor. July 11, 1941.

CHAPTER VI

DELINQUENT TAXES AND TAX EVASION

Delinquent taxes are those taxes which remain unpaid at the end of the year in which they were levied. A high per cent of delinquency indicates that taxes are either not efficiently administered or are higher than the property owner's ability to pay. Taxes are usually higher during depression years.

Tax evasion may be either legal or illegal. Some taxes are evaded intentionally while others are evaded unintentionally.

PAST DELINQUENCIES

There have always been tax delinquencies in Hays and there probably always will be. No record of the unpaid taxes was kept by the city before 1932. The following table shows the tax delinquencies in Hays from 1932 to 1940.¹

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1. Hays City Clerk's Office, Record of Tax Levies, Special Assessments and Receipts as Certified to the County Clerk of Ellis County.

Table XV. Tax Delinquencies in Hays From 1932 to 1940

Budget Year	Total Tax Levied	Unpaid Taxes	Percent of Tax Unpaid
1932	\$114,048.76	\$23,291.00	20%
1933	112,711.38	36,063.34	31
1934	109,180.05	38,742.23	35
1935	91,914.67	26,694.22	29
1936	108,999.37	21,983.68	20
1937	114,733.15	22,194.74	19
1938	120,377.86	23,333.56	19
1939	104,512.17	17,334.55	17
1940	84,764.20	11,674.07	13

Previous to 1932 the county was charged with all levies assessed by the cities. The county paid the difference between the tax levied and the taxes paid. This difference, which was delinquent taxes, was added to the levy of the county. In 1932 the law changed this condition so that each city or local unit must bear its own tax delinquency.²

No record was kept of unpaid taxes by the city clerk before 1932. Since the county clerk does not make an abstract of city tax delinquencies, the year 1932 was chosen as the year with which to begin the study of tax delinquencies. The records show the total of all unpaid property tax because no distinction was made between the different kinds of taxes unpaid.

2. Revised Statutes of Kansas, Chapter 10, Section 102.

The year in which the unpaid taxes were the highest was 1934. That year \$38,742.23, or 35 per cent of the taxes were delinquent. The second highest amount of delinquent taxes was \$36,063.34, or 31 per cent in 1933. There was a lower rate of delinquency in 1940 than in any year since 1932. Only \$11,674.07, or 13 per cent were delinquent.

CURRENT DELINQUENCIES

Some of the past delinquent taxes have been paid, but there are still unpaid taxes of previous years. The following table shows the delinquent taxes since 1932, as of April 22, 1941:

Table XVI. Delinquent Taxes since 1932 as of April 22,³
1941

Budget Year	Total Tax Levied	Unpaid Taxes	Percent of Tax Unpaid
1932	\$114,048.76	\$ 8,235.47	7%
1933	112,711.38	12,326.64	10
1934	109,180.05	12,812.02	11
1935	91,914.67	11,878.87	10
1936	108,999.37	10,785.70	9
1937	114,733.15	10,715.64	9
1938	120,377.86	12,540.23	10
1939	104,512.17	11,437.16	10
1940	84,764.20	11,217.50	13

Each year still has a certain amount of unpaid taxes. Taxes are still paid each year which apply on the

3. Hays City Clerk's Office, Record of Tax Levies, Special Assessments and Receipts as Certified to the County Clerk of Ellis County.

taxes for the year in which they were levied. For this reason with normal conditions the percent of unpaid taxes should be higher for the years just passed than for earlier years. This table shows that a high percent of taxes still remain unpaid in the earlier years.

Many times the county board of commissioners makes a compromise on accumulated unpaid taxes. This procedure takes away from the delinquent tax rolls a certain percent of taxes which have not been paid in full but in reality are closed accounts.

SOME CAUSES OF DELINQUENT TAXES

The most common cause of tax delinquencies is the inability to pay the taxes. In the year 1934 the average income in the county was low. Hays is surrounded by a farming community and since the farm incomes were low the incomes of many of the people owning city property were low and they could not pay their taxes.

Sometimes taxes become delinquent because the owner believes they are too high. The owner of Lot 6, Block 15 of the Fairview Addition complained before the board of equalization, saying the taxes were more than the property was worth.⁴

The board of county commissioners has made tax com-

4. Ellis County Commissioners' Journal, Volume J, p. 653.

promises with many property owners, who have had delinquent taxes, for a sum less than their tax should have been. If this practice were stopped some taxes would probably not become delinquent.⁵ When a tax compromise is made some taxes always remain unpaid because full payment is credited on the tax records.

This practice is now stopped because the laws of Kansas now demand that property be sold for taxes in September of the year after the year in which the tax became delinquent. The county clerk must foreclose on the property in the name of the county for the amount of the delinquent tax. The property may be reclaimed any time within three years for the amount of the tax plus interest.⁶

TAX EVASION

Property not Subject to City Tax

There are areas around the city of Hays which lie just outside the city limits and are not subject to taxation by the city. These areas lie close enough to the city to take full advantage of all the city's services, yet they are not under the jurisdiction of the city.

The area north of U.S. Highway 40 and west of the road running north of that highway, marking the west end

5. Kansas, Session Laws of the State of Kansas, 1941, ch. 375.
6. Ibid.

of the city limits, is such an area. All the property lying immediately east of the eastern end of the city limits on U.S. Highway 40 is another area which is outside the city limits but receives the city's services.

Both of the areas have residents which receive the same benefits from the city's utility facilities as those lying just inside the city limits but are not taxed by the city.

Tax Compromises Since 1926

When taxes have become delinquent for a period of years and the board of county commissioners deem it advisable, the taxes may be paid by a sum less than the amount of taxes accumulated against the property. The amount to be paid is determined by the board of county commissioners. This may not be done on taxes delinquent after 1941.

Described below are the tax compromises made by the board of county commissioners from 1926 to 1940.

On September 3, 1929, delinquent taxes had accumulated on the tract east of block sixteen of the J. E. Wilson Addition for \$152.98. The compromise was \$129.32.⁷

A compromise tax was allowed on the accumulated taxes of subdivision five, lots sixteen and eighteen of the H. P. Wilson Addition, October 6, 1930. The taxes

7. Ellis County Commissioners' Journal, Volume H, p. 620

of \$1,059 were compromised at \$700.⁸

Lots five, seven, and the west one-half of nine, block seventeen, of the Hays Original Addition had \$1,204 in taxes accumulated against them on September 8, 1931. They were compromised at \$895.77.⁹

Lot twenty-three, block two, of Cochran's Addition had taxes compromised at \$20.22 on June 7, 1933. The amount of the delinquent taxes was not given.¹⁰

Lots one, two, three, four, five, and six, block four, of the H. P. Wilson Addition had taxes accumulated to \$2,904.52 and were compromised at \$1,000, on January 8, 1934.¹¹

The Farmers Co-operative Association of Hays was issued a tax certificate for lots thirty-four and thirty-six, block two of the H. P. Wilson Addition for \$300. Taxes had accumulated from 1927 to 1934.¹²

On April 8, 1936 a compromise tax was accepted on lots fourteen, sixteen, and eighteen, block fifteen of the H. P. Wilson Addition for \$692.75. The compromise deducted the interest and penalties. The property had an assessed valuation of \$2,400.¹³

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8. Op. Cit., Volume I, p. 64.
 9. Ibid., p. 111.
 10. Ibid., Volume J, p. 320.
 11. Ibid., Volume I, p. 403.
 12. Ibid., p. 111.
 13. Ibid., p. 320

The Thomas Tract, east of Main Street and south of Fourth Street was acquired by the city. Taxes which had accumulated from 1925 to 1930 and had been charged against the county amounted to \$4,544.89. A compromise of \$200 was accepted for taxes which accumulated from 1931 to 1934. The city paid the taxes for 1935 amounting to \$46.45.¹⁴

On December 10, 1934, a compromise tax of \$239.99 was accepted against taxes accumulated against lot four, block fifteen, of the H. P. Wilson Addition. This permitted evasion of all interest and penalties.¹⁵

On March 7, 1940, a compromise tax of \$1.00 was accepted as a compromise tax for taxes accumulated against lot seventeen, block seventeen, of the C. W. Reeder Addition. The taxes amounted to \$124.17. The county treasurer, in 1927, had failed to carry the unpaid tax on the proper books and the purchaser did not know of the unpaid taxes. One of the members of the board of county commissioners voted "no" on this procedure.¹⁶

On September 5, 1940 a compromise tax of \$64.54 was accepted for accumulated taxes on lot six, block fifteen, in the Fairview Addition amounting to \$98.35. The owner protested that the taxes were more than the property

14. Ellis County Commissioners' Journal, Volume J, p. 599.

15. Ibid., p. 653.

16. Ibid., Volume K, p. 7.

was worth. The assessed valuation was \$100.¹⁷

On the same day a compromise tax of \$172.22 was paid to settle taxes amounting to \$320, accumulated against lot nine, block three, of the Normal Addition. Also, a compromise of \$320 was accepted for \$566.77 of accumulated taxes against lot seventeen, block four, of the H. P. Wilson Addition. The assessed valuation was \$280.17.¹⁸

A compromise of \$188.03 was accepted for accumulated taxes of \$412.81 against lots eleven and twelve, block two, of the Normal Addition, on September 9, 1940.¹⁹

Accumulated taxes of \$48.04 were settled for \$33.59 against part of block twenty-two, in the Leobold Allen Addition on November 25, 1940. At the same time accumulated taxes of \$428.32 against lots thirteen and fourteen, block two, of the Normal Court Addition were compromised for \$193.18. Taxes of \$275.57 accumulated against lots twelve, thirteen, and fourteen, block five of the Normal Court Addition and were compromised at \$129.30.²⁰

On December 19, 1940, there were compromised authorized for taxes accumulated against lots two and four, block seven, of the Bird Investment Company Addition and

17. Ellis County Commissioners' Journal, Op. Cit., p. 8.

18. Ibid., Volume J, p. 599.

19. Ibid., Volume J, p. 653.

20. Ibid., Volume K, p. 21.

lots two, three, four, ten, and eleven, block five, of the Normal Court Addition. The amounts of these compromises were not given.²¹

The practice of making compromise taxes caused a loss to the city of tax funds. It is an unfair practice for those who pay taxes because their taxes will be higher to make up for the loss caused by the unpaid taxes. In some instances several compromises were made on various properties belonging to the same person. This permits considerable tax-evasion for one person and could be made a common practice .

The new law stops this practice by stating that the property be sold in the year following the year in which the tax becomes delinquent, thereby providing for a steady flow of money for government expenditures and stopping this form of tax-evasion.

21. Ellis County Commissioners' Journal, Op. Cit., p. 23.

CHAPTER VII

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

After having studied the taxation of real property in Hays it is evident that there can be made a number of advantageous changes in this phase of taxation. The reasons for this is to make a fair and equitable taxation system. Taxation involves the compulsory payment of money for benefits which the payer expects to receive from the government in return. Since real property is the base for this particular tax payment it is only just that real property be valued in fair and equal proportions.

The writer wishes to state that the problems found here are not peculiar to Hays only, they are very similar in nature and degree to other governmental units in Kansas.¹ The objections to taxation as it is today are not directed at any person or groups of persons. The taxation of real property in Hays is governed by state laws and to affect any permanent changes will necessitate legislative action by the state legislature.

1. Kansas Legislative Council, Research Department, Assessment of Real Estate in Kansas. Publication No. 99, July, 1940.

Hays is considered here as a small unit representative of conditions in general in Kansas. From a study of taxation in Hays it is evident that Hays has a more uniform assessment than it has ever had, but it still needs many improvements.

Recommendations

Tax Records

An important function of any business is to keep accurate, complete, convenient records. Tax records are one of the most vital factors in taxation, and government is a huge business.

Instead of the inconvenient poorly arranged assessment rolls now used, a card index could be advantageously used. A card would be made for each legal division of property, giving its assessed valuation over a period of at least twelve years with an accurate description of the improvements and their valuation. This would show the valuation of each lot separately and prevent the inclusion of more than one lot in one valuation. This would promote a more uniform valuation of lots and improvements. A journal could be kept listing property according to ownership.

Tax Administration

If the county clerk is observed in his work at the

court house for several weeks, it can be determined that he is a busy man. He has very little time to devote to the assessing of property without requiring clerical help to perform some of his regular functions.

A well qualified full time county assessor would be in a position to perform a more equitable assessment of property. The county assessor would be chosen for his ability to assess property. The present county assessors in Kansas are not chosen for this particular ability. If he were appointed he would not be subject to the will of the individual voters who seek personal favors, but his valuations should be subject to change by a county board of equalization.

The appointment of one of the highest of a group taking merit examinations by the board of county commissioners and subject to removal by the state tax commission would place the county assessor above the domination of taxpaying groups.

Property Assessment

The city of Hays should be divided into sections and the blocks should be numbered serially in each section. By using a different series of numbers for each section, the section could be identified by the number of the block when given. By numbering the blocks in each section separately new additions could be made to

any section without requiring a rearrangement of the whole numerical order. This would also be convenient for the assessor and anyone using the assessment records.

To provide a more uniform assessment the valuation of each lot in the city could be placed on a large scale map so that relative valuations could be easily compared. All property should be assessed at its true value to make uniformity of valuations between comparative properties and districts. This map should be posted for inspection by the general public and hearings should be held by the county board of equalization for complaints before the assessment is finally accepted.

A scientific uniform method of assessing improvements would make property assessment more nearly equal and fair. Improvements should be called and classified according to the type of structure, materials used, and the cost of construction. A standard rate of depreciation should be established for each kind of structure and adhered to in the valuation of improvements.

Tax Evasion

One method of property tax evasion is to not pay the taxes for a number of years and then make a compromise payment for less than the original tax. This practice is now prevented by a state law requiring a tax sale with penalties in the year following the year in

which the tax became delinquent.

Those property owners who live just outside the city limits and receive the benefit of all the municipal facilities without paying the tax for such privileges should have to pay a privilege tax for the use of utilities or else the city limits should be extended to include them within its tax jurisdiction.

Another form of tax-evasion is the exemption of certain institutions from paying taxes. Privately owned hospitals and places of residence, operated for profit should not be exempt from the payment of property tax. The state laws should be changed to this effect. They are established for profit, regardless of the use of the money, and should bear their just share of the tax burden. The exemption of some classes of property shifts the burden to other classes of property and great discretion should be exercised by the state laws in the exemption of such properties. People who do not benefit from this exemption must pay a greater tax to replace revenues lost from these sources.

Taxation is one of the major problems today because it is the method of financing the largest business in existence, government. The problem is, not how to drastically cut taxes but to organize our government to function efficiently within the limits of taxes that can be reasonably produced.

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APPENDIX

BLOCK 5 The valuation of lots and improvements, by four year periods, from 1926 to 1940, with the per cent of change in valuation for each period.

Location of lots	Valuation of lots, 1926 to 1938				Per cent of change in valuation			Valuation of improve- ments, 1926 to 1938				Per cent of change in valuation		
	1926	1930	1934	1938	1930	1934	1938	1926	1930	1934	1938	1930	1934	1938
C. W. Reeder Addition														
Block 8, Lot 1	\$ 360	\$ 560	\$ 240	\$ 240	53	-59	0	none	none	none	none			
Block 8, Lot 2	540	640	480	480	37	-25	0	4500	4500	2560	2500	0	-43	-2
Block 8, Lot 3	360	560	240	240	53	-59	0	none	90	none	none			
Block 8, Lot 4	450	560	400	400	24	-28	0	3000	3000	1920	1800	0	-36	-6
Block 8, Lot 5	360	560	240	240	53	-59	0	1800	1800	1040	1000	0	-42	-3
Block 8, Lot 6	450	560	400	400	24	-28	0	1000	1000	440	550	0	-56	25
Block 8, Lot 7	360	560	240	240	53	-59	0	1900	1900	1040	1050	0	-47	9
Block 8, Lot 8	450	560	400	400	24	-28	0	1800	1360	920	1000	-24	-32	8
Block 8, Lot 9	360	560	280	280	53	-50	0	3000	3000	1680	1750	0	-44	4
Block 8, Lot 10	450	560	400	400	24	-28	0	2000	2000	1480	1650	0	-26	11
Block 8, Lot 11	360	560	300	300	53	-53	0	3000	3860	1680	1800	28	-56	7
Block 8, Lot 12	450	560	400	400	24	-28	0	700	600	320	400	-14	-46	25
Block 8, Lot 13	360	560	300	300	53	-53	0	1500	1360	760	400	-8	-44	-47
Block 8, Lot 14 & W $\frac{1}{2}$ 16	675	800	600	600	27	-30	0	3000	3000	1920	2100	0	-36	8
Block 8, Lot 15	360	560	320	320	53	-42	0	none	2860	1520	1600	-	-46	5
Block 8, Lot 17	450	640	360	360	42	-43	0	1200	1340	560	650	11	-58	16
Block 8, Lot 18 & E $\frac{1}{2}$ 16	785	940	680	680	19	-27	0	900	900	400	400	0	-55	0

BLOCKS 7 & 8 The valuation of lots and improvements, by four year periods, from 1926 to 1940, with the per cent of change in valuation for each period.

Location of lots	Valuation of lots, 1926 to 1938				Per cent of change in valuation			Valuation of improve- ments, 1926 to 1938				Per cent of change in valuation		
	1926	1930	1934	1938	1930	1934	1938	1926	1930	1934	1938	1930	1934	1938
Fairview Addition														
Block 2, Lots all	\$1170	\$1440	\$640	\$640	22	-55	0	\$7000	---	---	none			
Fairview Addition														
Block 9, Lots 2-4	\$ 180	\$ 240	\$200	\$200	33	-16	0	---	---	---	---	---	---	---
Block 9, Lot 6	90	120			33	---	---	---	---			---	---	---
Block 9, Lot 8	90	120			33		0	\$1500						
Block 9, Lot 10	90	120	80	80	33	-33	0	---	---	---	---	---	---	---
Block 9, Lots 1-3	270	280			3		0	none	---			---	---	---
Block 9, Lots 5-7	270	280	240	240	3	-14	0	800	\$800	\$520	\$600	0	-35	15
Block 9, Lot 9	135	140	120	150	3	-14	0	600	800	440	400	33	-45	-8
Block 9, Lot 11	135	140	120	120	3	-14	0	400	600	280	350	50	-53	25
Block 9, Lot 13	135	140	120	120	3	-14	0	400	1000	520	400	11	-48	-23
Block 9, Lot 15	135	140	120	120	3	-14	0	250	250	160	100	0	-36	32
Block 9, Lot 17	135	140	120	120	3	-14	0	400	400	200	200	0	-50	0
Block 9, Lots 12-14-16-18	360	480	320	320	33	-33	0	---	---	---	---	---	---	---
Block 9, Lot 6-8			160	160	---	---	0			760	750	---	---	-1
Block 9, Lot 1			120	120	---	---	0			360	400	---	---	11
Block 9, Lot 3			120	100	---	---	-16			200	220	---	---	10

BLOCK 14 The valuation of lots and improvements, by four year periods, from 1926 to 1940, with the per cent of change in valuation for each period.

Location of lots	Valuation of lots, 1926 to 1938				Per cent of change in valuation			Valuation of improve- ments, 1926 to 1938				Per cent of change in valuation		
	1926	1930	1934	1938	1930	1934	1938	1926	1930	1934	1938	1930	1934	1938
Hays City Original														
Block 3, Lots 1-3-5	\$10350	\$10600	\$5080	\$6350	2	-52	25	\$2200	\$2000	\$ 640	\$1250	13	-74	95
Block 3, Lot 7	900	1200	600	750	33	-50	25	1000	1200	1040	1400	20	-13	35
Block 3, Lot 9	765	800	600	600	4	-25	25	none	none	none	none			
Block 3, Lots 11-13-15	2170	2000	840	1080	-7	-58	28	none	none	none	none			
Block 3, Lots 17-19	1350	1600	500	500	18	-62	0	none	none	none	none			
Block 3, Lots 21-23 & W 7 $\frac{1}{2}$ ' of 25			exempt					e	x	e	m	p	t	
Block 3, Lot 27 & E17 $\frac{1}{2}$ ' 25	25608	800	320	400	31	-60	25	300	100	100	100	-66	0	0
Block 3, Lots 29-31	1080	1120	700	560	3	-37	-20	none	2400	1350	1700	---	-44	26
Block 3, Lots 33-35	1350	1440	840	1050	6	-41	25	2500	2500	1280	1800	0	-88	40
Block 3, Lots N21' 2-4-6	4050	3096	2480	3100	-23	-19	25	5500	5000	4400	4400	-9	-12	0
Block 3, Lots N24' 2-4-6	3150	3240	2400	3000	2	25	25	1500	1500	1450	1400	0	-3	-3
Block 3, Lots S30' 2-4-6 & S30' 8-10	4500	4000	3120	3900	-11	-22	25	1500	2000	800	1000	33	-60	25
Block 3, Lot 12 & N45' 8-10	3375	4000	2960	3700	1	-38	25	1500	10500 1500	5200	5200	0	56	0
Block 3, Lot 14	1080	960	880	1100	-11	-8	25	none	none	none	none	---	---	---
Block 3, Lot 16	900	960	840	1050	6	12	25	none	none	none	none	---	---	---
Block 3, Lots 18-20				700							6500	---	---	---
Block 3, Lots 22-24	1800	2000	1600	1600				none	none	none	none	---	---	---
Block 3, Lots 26-28-30														
32-34-36	4590	4800	4320	5400	4	-10	25	2200	2500	2800	3200	13	12	14

BLOCK 15 The valuation of lots and improvements, by four year periods, from 1926 to 1940, with the per cent of change in valuation for each period.

Location of lots	Valuation of lots, 1926 to 1938				Per cent of change in valuation			Valuation of improvements, 1926 to 1938				Per cent of change in valuation		
	1926	1930	1934	1938	1930	1934	1938	1926	1930	1934	1938	1930	1934	1938
Hays City Original														
Block 4, Lots S25' of 1-3														
5-7 & Undiv. $\frac{1}{2}$ Inl. in S1'														
of N50' 1-3-5-7	\$4950	\$4400	\$4200	\$4200	-11	-5	0	\$8500	\$8500	\$6800	\$6800	0	-20	0
Block 4, Lots N49' 1-3-5-7														
& Undiv. $\frac{1}{2}$ Inl. in S1' N50'														
1-3-5-7	7200	6800	7000	7000	-5	3	0	6000	6000	8000	8000	0	33	0
Block 4, Lot 9	1350	1600	1300	1300	11	-19	0	3000	3000	2000	2300	0	-33	15
Block 4, Lots 11-13-15-17	4500	4640	4350	4350	20	-5	0	8500	8500	6000	6000	0	-29	33
Block 4, Lots 21-23	1800	1760	1600	1800	-2	-9	12	none	none	none	5000	---	---	---
Block 4, Lot 19	990	960	900	900	-3	-6	0	100	none	100	2500	---	---	---
Block 4, Lots 25-27	1620	1600	1600	1800	-1	0	12	none	none	none	none	---	---	---
Block 4, Lots 29-31	1620	2000	1700	1800	23	15	6	3000	3000	3000	3000	---	---	---
Block 4, Lots 33-35	1800	2120	2050	2050	10	-3	0	2900	3000	1600	2200	3	-47	38
Block 4, Lots 2-4-6	9000	8000	9900	9900	-11	24	0	25,000	25,000	20,000	20,000	0	-20	0
Block 4, Lot 12	630	800	850	850	26	6	0	300	300	400	500	0	33	25
Block 4, Lots 8-10	1260	1800	2250	2250	43	55	0	none	none	none	none			
Block 4, Lots 14-16	1170	1600	1550	1550	37	-3	0	100	100	25	none	0	-75	---
Block 4, Lots 18-20	1080	1600	1400		48	-12	0	none	none	1400		---	---	0
Block 4, Lot 18				750							1400			
Block 4, Lot 20				750							1400			
Block 4, Lots 22-24	1080	1600	1400	1500	48	-12	7	none	none	none	none			
Block 4, Lots 26-28	1080	1600	1400	1500	48	-12	7	none	none	none	none			
Block 4, Lots 34-36	1260	2000	1900	1900	59	-5	0	none	none	none	none			
Block 4, Lots 38-32	1080	1600	1500	1550	48	-6	3	100	150	100	200	50	33	100

BLOCK 16 The valuation of lots and improvements, by four year periods, from 1926 to 1940, with the per cent of change in valuation for each period.

Location of lots	Valuation of lots, 1926 to 1938				Per cent of change in valuation			Valuation of improve- ments, 1926 to 1938				Per cent of change in valuation		
	1926	1930	1934	1938	1930	1934	1938	1926	1930	1934	1938	1930	1934	1938
Hays City Original														
Block 7, Lots 1-3-5-7-9-11- 13-17	\$1990	\$1920	\$1960	\$2450	-4	2	25	---	---	---	\$1600	---	---	---
Block 7, Lot 15	315	240	240	300	-8	0	25	---	---	---	---			
Block 7, Lot 19	360	320	240	300	-11	-25	25	\$-500	\$500	\$-280	-300	0	-44	43
Block 7, Lots E $\frac{1}{2}$ 25 & all 27-29-31	1350	1200	580	725	-11	-52	25	800	800	420 640	1000	0	-20	34
Block 7, Lots 23 & W' 25	810	720	360	450	-11	-50	25	---	---	---	---			
Block 7, Lot 21	450	480	340	300	7	-50	25	---	---	---	---			
Block 7, Lot 33	540	560			4			25	25			0	---	---
Block 7, Lot 35	1080	1000			-8			400	300			-25	---	---
Block 7, Lots 2-4-6-8-10-33 35	1170	1200	1040	1050	3	-13	1	175	175	80	100	0	-43	25
Block 7, Lots 33-35			1000	1250			25			645	500		-22	
Block 7, Lots 12-14-16-18- 20	1170	1200	1000	1000	3	-16	0	1000	1000	880	1000	0	-12	14
Block 7, Lots 22-24-26	878	720	600	600	-7	-11	0	1500	1500	1440	1650	0	-4	15
Block 7, Lots 28 & S50' 30- 32-34-36	1790	2560	1280	1600	43	-11	25	400	400	240	---	0	-40	
Block 7, Lots N25' 30-34- 32-36	1080	1200	640	800	10	-47	25	400	400	520	350	0	30	-52

BLOCK 28 The valuation of lots and improvements, by four year periods, from 1926 to 1940, with the per cent of change in valuation for each period.

Location of lots	Valuation of lots, 1926 to 1938				Per cent of change in valuation			Valuation of improvements, 1926 to 1938				Per cent of change in valuation		
	1926	1930	1934	1938	1930	1934	1938	1926	1930	1934	1938	1930	1934	1938
H. P. Wilson														
Block 1, S25' of 1-3-5	\$4500	\$3360	\$4500	\$4500	-25	34	0	\$10000	\$8000	\$8000	\$8000	-20	0	0
Block 1, M25' of 1-3-5	3600	3040	2600	2600	-15	-14	0	8000	5000	3600	3600	-37	-28	0
Block 1, N25' of 1-3-5	3600	3120	2700	2700	-13	-14	0	5000	4500	3200	3200	-10	-29	0
Block 1, Lot 7	1350	1200	2700	2700	-11	125	0	none	2000	3200	3200	---	60	0
Block 1, Lots 9-11	1980	1760	2150	2150	-11	22	0	none	none	none	none			
Block 1, Lot 13	810	720	1000	1000	-11	39	0	none	none	none	none			
Block 1, Lot 15	810	720	900	900	-11	25	0	none	none	none	none			
Block 1, Lot 17	810	720	800	800	-11	11	0	2000	2100	1400	1400	5	-33	0
Block 1, Lot 19	810	720	750	750	-11	4	0	1800	1800	1400	1200	0	-22	-11
Block 1, Lots 21-23	1440	1440	1500	1500	0	4	0	800	2200	1300	1600	175	-41	
Block 1, Lots 25-27-29-31-33-35	3420	4600	5700	5700	34	24	0	none	3000	1600	1600	---	-47	0
Block 1, N25' 2-4-6-8	4500	3760	3250	3250	-16	-14	0	800	800	650	650	0	-15	0
Block 1, S50' 2-4-6-8	8100	6960	6000	6000	-14	-14	0	7000	9500	4250	4250	36	-45	0
Block 1, Lot 10	270	480	400	500	78	-16	25	none	none	none	none			
Block 1, Lot 12	270	480	400	450	78	-16	12	none	none	none	none			
Block 1, Lot 14	270	480	300	400	78	-37	33	none	1800	1400	1000		-22	-28
Block 1, Lots 16-18	540	960	300	800	78	-69	165	500	none	none	none			
Block 1, Lots 20-22-24-26	1080	1920	1200	1600	77	-37	33	none	none	none	none			
Block 1, Lots 28-30	540	960	600	800	78	-37	33	650	2150	2250	2000	230	5	-11
Block 1, Lots 32-34-36	990	1520	1400	1400	53	-8	0	500	100	100	100	-80	0	0

There was no 20 per cent reduction in this block in 1934.

BLOCK 29 The valuation of lots and improvements, by four year periods, from 1926 to 1940, with the per cent of change in valuation for each period.

Location of lots	Valuation of lots, 1926 to 1938				Per cent of change in valuation			Valuation of improvements, 1926 to 1938				Per cent of change in valuation		
	1926	1930	1934	1938	1930	1934	1938	1926	1930	1934	1938	1930	1934	1938
H. P. Wilson														
Block 3, Lots 1-3-5	\$ 720	\$ 800	\$700*	\$1800	11	-12	157	\$700	\$700	\$1200	\$1800	0	71	50
Block 3, Lots 7-9-11-13	720	960	560	800	33	-42	45	800	800	400	250	0	-50	-38
Block 3, Lots 21-23-25	540	720	360	600	33	-50	67	500	500	320	350	0	-56	9
Block 3, Lots 15-17-19	540	720	360	600	33	-50	67	900	900	320	350	0	-64	9
Block 3, Lot 6	125	120	120	200	-2	0	67	---	800	480	500	---	-40	4
Block 3, Lots 10-12-14	270	260	450	525	33	25	17	500	600	600	600	20		0
Block 3, Lots 2-4	360	280	360	600	-22	28	67	150	400	480	150	167	25	-69
Block 3, Lot 8	113	120	120	175	6	0	46	200	400	80	50	100	-40	-66
Block 3, Lot 16	90	120	120	175	33	0	46	150	50	---	---	0	---	---
Block 3, Lots 18-20-22-24-														
26-28	540	720	560		33	-22	---	---	---	---				
Block 3, Lots 30-32-34-36	360	520	380		44	-27	---	---	---	\$100				
Block 3, Lots 18-20-22-24-														
26-28-30-32-34-36				1650	---	---	---				3500	---	---	---
Block 3, Lots 27-29	360	480	240		33	-50	---	---	---	280	---	0	---	---
Block 3, Lots 27-29-31				750	---	---	---				---			
Block 3, Lot 31	180	240	120		33	-50	---	500	500	---		0	---	---
Block 3, Lot 33	200	240	110	300	18	-50	150	---	---	---	---			
Block 3, Lot 35	200	280	160	400	36	-45	87	---	---	---	---			

*No 20 per cent reduction in Lots 1-3-5 in 1934.

BLOCK 31 The valuation of lots and improvements, by four year periods, from 1926 to 1940, with the per cent of change in valuation for each period.

Location of lots	Valuation of lots, 1926 to 1938				Per cent of change in valuation			Valuation of improve- ments, 1926 to 1938				Per cent of change in valuation		
	1926	1930	1934	1938	1930	1934	1938	1926	1930	1934	1938	1930	1934	1938
H. P. Wilson														
Block 7, Lots 1-3-5	\$1620	\$1760	\$1440	\$1440	9	-18	0	none	none	none	none			
Block 7, Lots 7-9	900	1120	800	800	25	-29	0	\$3500	\$3500	\$1600	\$2000	0	-26	25
Block 7, Lot 11	450	560	400	400	24	-29	0	none	none	none	none	---	---	---
Block 7, Lot 13	450	640	400	400	20	-38	0	200	200	none	none	0	---	---
Block 7, Sub. 1 of Lots 15-17	1800	1760	1650	1650	-2	-5	0	1400	1700	1000	1000	21	-41	---
Block 7, Sub. 3-4-5 of 15-17 & S4' of Sub. 2 of 15-17	5670	5200	5400	5400	-8	4	0	14800	10000	5000	5000	-32	-50	0
Block 7, N21' of Sub. 2 of 15-17	1530	1160	1300	1300	-24	12	0	250	250	200	200	0	-20	0
Block 7, Tr. Blk. 32 in														
H. O. Inc. 2-4-6-8	2880	4160	exempt					50	50	exempt		0	---	---
Block 7, Lots 10-12-14	3330	3600			8	---	---	3500	3500	---	---	0	---	---
Block 7, Sub. 1 of 16 & 18	4500	4000	3400	3400	-11	-15	0	1000	1500	1450	1100	50	-3	-24
Block 7, Sub. 2-3-4 of 16-18	7200	5720	6350	6350	-20	11	0	none	none	none	none			
Block 7, Sub. 5 of 16-18	2250	1800	1650		-20	-14	---	1600	1600	950		0	-40	---
Block 7, Lot 12			880	880	---	---	0			1600	1440	---	---	-10
Block 7, Lots 10-14			2400	2700	---	---	12			none	none			

BLOCKS 41, The valuation of lots and improvements, by four year periods, from 1926 to 1940, 42, 43, & 44 with the per cent of change in valuation for each period.

Location of lots	Valuation of lots, 1926 to 1938				Per cent of change in valuation			Valuation of improvements, 1926 to 1938				Per cent of change in valuation		
	1926	1930	1934	1938	1930	1934	1938	1926	1930	1934	1938	1930	1934	1938
Leobold and Allen														
BLOCK 41														
Tract No. 4-3.5A	\$450	\$600	\$200	\$250	33	-66	25	none	none	none	none	---	---	---
BLOCK 42														
Tract 4-8	\$720	\$960	\$320	\$400	33	-66	25	none	none	none	none	---	---	---
BLOCK 43														
Tract 12, all	\$360	\$320	\$160	\$200	-11	-50	25	\$50	\$50	\$80	\$50	0	60	-37
BLOCK 44														
Tract 16-17, all	\$900	\$880	---	---	-2	---	---	\$2500	\$2000	---	---	-20	---	---
Tract 16-17, Lot 2	---	---	\$200	\$170	---	---	-15	---	---	\$640	\$230	---	---	0
Tract 16-17, Lot 3			320	150	---	---	-53	---	---	880	2100	---	---	138
Tract 16-17, Lot 4-5	not listed	not listed	not listed	not listed	1934	to	1937							
	---	---	---	145	---	---	---	---	---	100	1250	---	---	---

