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## A Study of Property Taxation in Ellis County for 1957

Donald R. Connell  
*Fort Hays Kansas State College*

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A STUDY OF PROPERTY TAXATION IN ELLIS COUNTY FOR 1957

A Thesis Presented to the Graduate Faculty  
of the Fort Hays Kansas State College in  
Partial Fulfillment of the Requirements for  
the Degree of Master of Science

by

Donald R. Connell

Fort Hays Kansas State College

July, 1958

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Date

July 23, 1958

Approved

Leonard W. Thompson  
Major Professor

Ralph F. Coder  
Chairman, Graduate Council

## ABSTRACT OF THESIS

Student: Donald R. Connell, 215 West 7th Street, Hays, Kansas.

Thesis Title: A Study of Property Taxation In Ellis County Kansas for 1957.

### THE PROBLEM:

This study of the administration of the property taxes in Ellis County was made for the purpose of suggesting improvements to modernize the tax system.

### METHODS AND PROCEDURES EMPLOYED:

All personal property statements filed in Ellis County for the year 1957 were read and examined. The real property assessment records were examined and a comparison of the assessed valuation of several real properties was made. The General Statutes of Kansas were also read and examined in regard to assessment and taxation.

### SUMMARY AND FINDINGS:

A lot of property is escaping assessment and taxation each year. Much of the property that is being assessed is undervalued. The personal property statement does not contain enough space for adequate description of property being assessed.

It was recommended that state legislation be passed to require individuals owning property to keep a record of the original cost of such property, that merchants be required to keep an accurate record of monthly inventories, and that the personal property statement be enlarged for a more adequate description of property. It was recommended that special booklets be published by the state prescribing valuations for items of personal property common to the average farm and household.

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## CHAPTER I

### INTRODUCTION

#### Purpose of the Study

This study of the administration of the property taxes in Ellis County was designed for the purpose of suggesting improvements to modernize the tax system. It is common knowledge that much property escapes assessment and taxation each year. It is difficult to attempt to estimate the amount of property in this category.

Still another problem, besides the failure to list personal property, is the matter of undervaluation. A combination of these two factors represents a great loss of revenue to the county of Ellis in addition to penalizing the taxpayer who truthfully and continually lists each item of property he owns.

Although it is impossible to determine exactly the value and the number of items which were not assessed in 1957, this study may aid the reader in realizing how serious the problem has become.

In addition to suggesting improvements, this study provides information about the administration of the property taxes and the persons who aid in administering them. It is not the intent of the writer to cast criticism against anyone or any group of persons.

#### Limitations of the Study

The study was confined to the year 1957. The items included in the study of the assessment of different properties were as follows:

buildings, lands, items of personal property, and merchants inventories. The records listing intangibles were not open for inspection, and thus no information could be gained in regard to intangibles. The information about deputy assessors, County Commissioners, County Clerk, and County Treasurer came from information sheets which were filled out by the individuals themselves.

No attempt was made to study the oil producing properties assessments. No attempt was made to study the assessment made by the state of Kansas. Property assessed by the state includes such items as the Union Pacific Railroad and its property located in Ellis County. The Southwestern Bell Telephone Company also falls into this category. It is not the duty of the county assessors to assess such property. The state takes care of the assessment and the county collects directly from the company.

#### Related Studies

Mr. Dorrell G. George completed a thesis in 1951 concerning automobile assessment and valuation as compared to automobile registration in Ellis County for the year 1950. Figures in his thesis reveal that of the 4,728 motor vehicles licensed in Ellis County as of March 1, 1950, there were 1,136 vehicles which were not assessed. Mr. George recommended, in the summary of his thesis, that deputy assessors be required to attend a week of assessment school set up by the county instead of just one day. Mr. George also suggested that presentation of

the tax receipt at the time of purchasing the automobile license might curb a loss of revenue.<sup>1</sup>

A thesis by Roy Howard Billings entitled "Taxation of Real Property in Hays, Kansas, from 1926 to 1940," includes such items as the administration of the tax system, assessment and deviation in the valuation of property, delinquent taxes, and tax evasion. Mr. Billings recommended a more thorough and extensive set of records be kept by the County Clerk, appointment of a full-time County Assessor, and placing the valuation of property on a large scale map to facilitate a more equitable valuation and assessment.<sup>2</sup>

Report of the Kansas Citizens Commission on Assessment Equalization, submitted to the Governor and the 1955 Legislature, Topeka, Kansas, November, 1954, contains much valuable information in regard to assessment equalization. The report includes all counties of Kansas and contains many recommendations for corrective action in bringing about a more equitable assessment.

#### History and Description of Ellis County

Ellis County is located in the western and central part of the state of Kansas. It is bounded on the north by Rooks County, on the

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<sup>1</sup>Dorrell G. George, "A Comparison of Automobile Registration and Automobile Assessment Valuation in Ellis County for 1950," (unpublished Master's thesis), Fort Hays Kansas State College, Hays, Kansas, 1951.

<sup>2</sup>Roy Howard Billings, "Taxation of Real Property in Hays, Kansas, From 1926 to 1940," (unpublished Master's thesis), Fort Hays Kansas State College, Hays, Kansas, 1942.



east by Russell County, on the south by Rush County, and on the west by Trego County. There is a total of sixteen townships and four cities in Ellis County. The names of the townships are as follows: Big Creek, Buckeye, Catherine, East Hamilton, Ellis, Freedom, Herzog, Lookout, Pleasant Hill, Riverview, Saline, Smoky Hill, Victoria, Walker, West Hamilton, and Wheatland. The names of the cities are Hays, Ellis, Victoria, and Schoenchen. Hays is the county seat of Ellis County and is located almost in the center of the county. Big Creek flows past the west and south sides of Hays. A map of the entire county is attached as Appendix A.

The boundaries of the county were defined by the Kansas Legislature in 1867. Ellis County was named after Lieutenant George Ellis of the 12th Kansas Infantry. The county contains an area of 576,000 acres. The first settlers came to the county from Ohio, New York, Pennsylvania, England, and Russia. By the year 1930 there were twenty foreign countries represented in Ellis County.<sup>3</sup>

Ellis County is primarily an agricultural area with wheat being the principal grain crop. There is a great variety of weather found in the western part of Kansas. Each season of the year is separate and distinct from all the others.

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<sup>3</sup>Clair A. Bondurant, A Study of One-hundred Farm Security Administration Grant Families in Ellis County, Kansas, 1939, Fort Hays Kansas State College Studies, General Series Number 3, Sociology Series Number 1, Kansas State Printing Plant, Topeka, Kansas, 1941, pp. 5-7.

A major part of the land in Ellis County is made up of gently rolling plains. Most of the land which is too rough for farming is used for grazing purposes. Ellis County is also an oil producing county.

Business activity in the county consists mainly of wholesaling and retailing establishments along with businesses organized for providing service. Aside from farming, the biggest single industry in the county is that concerned with oil and oil production.

#### Tax exempt organizations and properties

The General Statutes of Kansas 1949 has provided that certain properties and classes of properties shall not be taxed.

1. All buildings used exclusively as places of public worship or as public school houses shall not be taxed. This includes all furniture, books, and grounds not to exceed ten acres.
2. All lands used as cemeteries shall be exempt.
3. Buildings and parts of buildings belonging to scientific, literary, and benevolent associations, if used for such purposes, are exempt along with land not to exceed five acres.
4. Money and credit belonging to universities, colleges, and academies is not taxable.
5. Property which belongs to the state of Kansas or the United States Government is tax exempt.
6. Property belonging to any county, town, or school district, except land bid off for counties or cities at tax sales, is nontaxable.

7. All equipment owned by a town, city, or village, and used exclusively for conveying water to the town, city, or village shall not be assessed.
8. All fire engines and fire-fighting equipment shall not be taxed.
9. Each family has a personal property exemption of \$200.
10. The wearing apparel of every person is exempt from taxation.
11. All public libraries are exempt from taxation.
12. Family libraries not exceeding \$50 in value are not taxable.
13. The reserve or emergency funds of fraternal or beneficiary societies authorized to do business in the state of Kansas are exempt.<sup>4</sup>

It can be readily recognized that the above listed categories of tax exempt property do permit a large amount of property to escape taxation every year. Even so, the exemptions are defended on the grounds that (1) they perform a service which the government might be required to perform in the event these organizations were not in existence; and (2) that taxation would merely take money out of one pocket of the government and place the money in another.

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<sup>4</sup>General Statutes of Kansas (Annotated) 1949, Fred Voiland Jr., State Printer, Topeka, Kansas, 1950, paragraph 79-201, p. 2535.

## CHAPTER II

### COUNTY OFFICIALS AND DEPUTY ASSESSORS

The administration of the property taxes centers around, and is directly related to, the county clerk, the county treasurer, and the county commissioners. It is through these officials that the computation of each individual's real and personal property taxes is reached.

Top authority rests with the county commissioners. The laws of Kansas require that each county shall be divided into three commission districts to be designated as districts 1, 2, and 3. The county commissioners are elected to office and their terms are four years in length. If and when a vacancy in the office of a commissioner occurs, the remaining commissioners appoint a resident in the vacant district to fill the office until the next general election.<sup>5</sup>

The board of county commissioners is a powerful group in the administration of the property taxes. The laws of Kansas state that the county commissioners have the power to:

Apportion and order the levying of taxes as provided by law, and to borrow upon the credit of the county a sum sufficient for the erection of county buildings, or to meet the current expenses of the county in case of a deficit in county revenue.

To represent the county and have care of the county property, and the management of the business and concerns of the county in all cases where there is no other provision by law.<sup>6</sup>

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<sup>5</sup>General Statutes of Kansas (Annotated) 1949, Fred Voiland Jr., State Printer, Topeka, Kansas, paragraphs 19-201, 19-202, 19-203, p. 643.

<sup>6</sup>Ibid. Paragraph 19-212, p. 644.

A county commissioner must be a resident of the area of the county which he represents. A county commissioner may not hold any state, county, township, or city office, or be an employee, officer or stockholder in any railway or railroad company in which the county owns stock.<sup>7</sup>

In all counties with a population of over 8,000 persons, it is required that the county commissioners meet on the first Monday of each month during the year. It is possible, if voted for by a majority of the board, to conduct only quarterly meetings if it is felt that the business can be handled properly.<sup>8</sup> The county commissioners of Ellis County meet every Monday and Friday.

According to the law the county commissioners shall meet on the first Monday of August in each year to estimate and determine the amount of money to be raised by taxes for all county purposes.

The county clerk is elected for a term of two years; and in counties with a population of less than 65,000 persons, the county clerk acts as ex officio county assessor.<sup>9</sup>

The county clerk has certain duties as outlined by the General Statutes of Kansas (Annotated) 1949.

It shall be the duty of the county clerk to: first, to record, in the book provided for that purpose, all proceedings of the board; second, to make regular entries of their resolutions and decisions in all questions concerning the raising

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<sup>7</sup>Ibid. Paragraph 19-202, p. 643.

<sup>8</sup>Ibid. Paragraph 19-206, p. 643.

<sup>9</sup>Ibid. Paragraph 19-401, p. 653.

of money; third, to record the vote of each commissioner on any question submitted to the board, if required by any member; fourth, sign all orders issued by the board for the payment of money; fifth, to preserve and file all accounts acted upon by the board, with their action thereon; and he shall perform such special duties as are required of him by law.<sup>10</sup>

Since Ellis County is less than 65,000 in population, it is necessary that the county clerk act in the capacity of the county assessor. The population of Ellis County in 1957 numbered 20,181 persons.<sup>11</sup> It is the duty of the county assessor, county clerk in Ellis County, to advise and instruct all deputy assessors in their duties of assessment. Also, he must examine the returns sent to him and correct all the errors that are discovered.<sup>12</sup>

The county clerk keeps on file in his office all of the personal property statements for individuals, merchants, manufacturers or corporations along with the tax rolls for the real property. In addition, he keeps a record of receipts and expenditures for the county as a cross check of those records maintained by the county treasurer. When all the tax assessment sheets have reached the office of the county clerk, abstracts are prepared of certain items such as automobiles, horses, and cattle. These figures are then forwarded to Topeka.

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<sup>10</sup>Ibid. Paragraph 19-401, p. 653.

<sup>11</sup>Kansas State Board of Agriculture, "Population of Kansas March 1, 1957, as reported by County Assessors," Topeka, Kansas, p. 1.

<sup>12</sup>Supplement to General Statutes of Kansas (Annotated) 1949, Lillie M. Washabaugh, State Printer, Topeka, Kansas, 1958, paragraph 79-1412, p. 916.

It is the duty of the county treasurer to keep a record of all receipts and expenditures of all money which shall come into the hands of the county. His books are open to the county commissioners at all times and to all county and state officers. It is his duty to prepare the books for audit and exhibit them to the county commissioners in October of each year.<sup>13</sup>

The county treasurer is elected for a term of two years.<sup>14</sup> The office of the county treasurer may not be held by a person holding the office of sheriff, probate judge, county attorney, county clerk, clerk of the district court, or the deputy of any of them, or any member of the board of commissioners.<sup>15</sup>

The county clerk may not act as the county treasurer nor may the county treasurer act as county clerk.<sup>16</sup> It is the responsibility of the county treasurer to collect all taxes.<sup>17</sup> A duplicate set of books are kept by both the county clerk and the county treasurer for the purpose of checking errors and promoting proper use of funds.

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<sup>13</sup>General Statutes of Kansas (Annotated) 1949, op. cit.,  
Paragraph 19-507, p. 656.

<sup>14</sup>Ibid. Paragraph 19-501, p. 655.

<sup>15</sup>Ibid. Paragraph 19-505, p. 656.

<sup>16</sup>Ibid. Paragraph 19-512, p. 657.

<sup>17</sup>Ibid. Paragraph 19-515, p. 657.

## County Commissioners

In 1957 the county commissioners for Ellis County were Mr. W. H. Braun, Mr. Philip Gottschalk, and Mr. Clement A. Schumacher.

Mr. Braun lives in Victoria, Kansas, and is a farmer. In 1957 he was 49 years old and had 12 years of education. Mr. Braun took office as county commissioner in January of 1957 and received a salary of \$202.92 per month plus mileage. He had no previous experience as county commissioner.

Mr. Philip Gottschalk took office as county commissioner in January of 1957. He received a salary of \$202.92 per month. He is a farmer and has 12 years of education. Mr. Gottschalk was 50 years old in 1957 and has lived for 37 years in Ellis County. Mr. Gottschalk had no previous experience as county commissioner before taking office in 1957.

Mr. Clement A. Schumacher, Ellis, Kansas, has served as county commissioner since January 1946. In 1957 Mr. Schumacher was 56 years old. His regular occupation is farming. He attended a business college after leaving high school. He was born and raised in Ellis County. In 1957 he received a salary of \$202.92 per month plus mileage for serving as county commissioner.

## County Clerk

The county clerk of Ellis County in 1957 was Mr. Ray J. Hammerschmidt of 111 East 13th Street, Hays, Kansas. Mr. Hammerschmidt was 48 years of age and had 12 years of education in 1957. His former



occupations include farming, military service, teaching, and the dry cleaning business. Mr. Hammerschmidt's first year as county clerk was in 1957. The salary per month was \$341.50.

#### County Treasurer

For the past three years Mr. John H. Rupp has served as county treasurer for Ellis County. 1957 was Mr. Rupp's second year in office. He was 27 years of age and held a B. S. Degree in Business Administration in 1957. He was formerly employed as a life insurance agent before taking office as county treasurer. While acting as county treasurer in 1957, he also worked as a salesman. He had no previous experience in the work of county treasurer before taking office in 1956. Mr. Rupp's salary for acting as county treasurer was \$343.75 per month.

#### Deputy Assessors

Deputy assessor for Big Creek Township in 1957 was Mr. Raymond J. Hoffman, Route 2, Hays, Kansas. Mr. Hoffman had a high school education and was 49 years old in 1957. Prior to 1957, Mr. Hoffman had seven years of assessment experience. He is a farmer and was born and raised in Ellis County. His salary for assessment in 1957 was \$2.50 per assessment sheet as is customary for all township assessors.

Mr. Raymond A. Schmidt was deputy assessor for Buckeye Township in 1957. In 1957 Mr. Schmidt was 70 years old and had a regular occupation of farming. He acted as deputy assessor for 15 years prior to 1957. He has eight years of education and has spent all his life in Ellis County.

Persons living in Catherine Township were assessed by Mr. Cyril J. Schmeidler, Catherine Route, Hays, in 1957. Mr. Schmeidler completed two years of college and was 37 years of age in 1957. His regular occupation is that of a farmer; he was formerly employed as a clerk typist. Prior to 1957, he had one year's experience as an assessor.

Mr. Gaylord R. Solomon, Zurich, Kansas, a farmer, was deputy assessor in West Hamilton Township in the year 1957. Mr. Solomon is a high school graduate and was 44 years of age in 1957. Prior to 1957 he had nine years experience as deputy assessor.

The deputy assessor for East Hamilton Township in 1957 was Mr. Fred W. Homburg. Prior to 1957 he had 21 years experience as a deputy assessor. He was 57 years old and had completed an eight grade education. Mr. Homburg has spent all his life in Ellis County. His regular occupation is farming.

Ellis Township's deputy assessor for 1957 was Mr. John N. Gaschler. Mr. Gaschler was 60 years old and had a high school education in 1957. He is a farmer and has lived all his life in Ellis County. In 1957 Mr. Gaschler had 8 years experience as deputy assessor.

Mr. Floris E. Dome was deputy assessor for 1957 in Freedom Township. He was 29 years old and had a high school education. Mr. Dome is a farmer. Prior to 1957 he had no experience in assessment work.

The deputy assessor for Herzog Township in 1957 was Mr. Herren Webber. Mr. Webber was 40 years old and a farmer in 1957. He had one year's experience in assessment work. Mr. Webber completed 12 years of school.

Lookout Township was assessed by a farmer, Mr. Alfred A. Haas, in 1957. Mr. Haas had 5 years experience in assessment work. He was 42 years of age and had completed nine years of schooling. Mr. Haas was born and raised in Ellis County.

Mr. Florian Engle, a farmer and former salesman, was deputy assessor for Pleasant Hill Township in the year 1957. He had a high school education and was 48 years old. He had two years of assessment experience prior to 1957.

Mr. Roy Carmichael, Route 2, Plainville, Kansas, was deputy assessor for Riverview Township. He is a farmer and stockman with one and one-half years of college education. Prior to 1957 he had eight years experience as deputy assessor. In 1957 he was 47 years old.

Saline Township's deputy assessor in 1957 was Mr. Theodore C. Stein, Plainville, Kansas. He was 46 years of age and had two and one-half years of college. His regular occupation is that of a farmer. He was formerly employed as a salesman and has also worked as a clothing and department manager.

Mr. Carl Pfannenstiel, a farmer, was 64 years of age and deputy assessor in Smoky Hill Township in 1957. He has completed eight years of grade school and has always lived in Ellis County. Prior to 1957 he had 16 years experience as deputy assessor.

The deputy assessor for Victoria Township in 1957 was Mr. Alfred C. Dinkel, Route 1, Victoria, Kansas. Mr. Dinkel was 52 and had 17 years' experience in assessment work prior to 1957. He completed

eight years of education and has lived all his life in Ellis County. He is a farmer.

The deputy assessor for Walker township in 1957 was Mr. Alvin C. Dinkel, Box 5, Victoria, Kansas. Mr. Dinkel is a farmer and substitute clerk at the Victoria Post Office. In 1957 he was 49 years of age and had a high school education. Prior to that time he had three years of experience in assessment work.

Mr. Edward P. Leiker, a farmer with one year of assessment experience, was the deputy assessor for Wheatland Township in the year 1957. He had finished high school and was 27 years old in 1957.

Mr. Raymond P. Wasinger, 110 West 14th Street, and Mr. Edmund Karlin, 107 West 18th Street, assessed the real property in the city of Hays during 1957. All city assessors receive \$10 a day for assessment.

Mr. Wasinger, a farmer and carpenter, had, prior to 1957, thirteen years experience in assessment work. He has completed 10 years of education and has lived all his life in Ellis County. He was 59 years old in 1957.

Mr. Karlin has served as an abstractor in Ellis County since 1921. He has also served as an appraiser in estates as well as an appraiser for mortgage and loan companies in both urban and rural properties. In 1957 Mr. Karlin was 56 years old and had a high school education along with four years experience as an assessor in the city of Hays.

Mr. Wendlin L. Braun, 411 East 8th Street; Mr. Wendlin Geist, 501 Milner Street; Mr. Robert M. Miller, 307 West 2nd Street; and Mrs.

Martha Mae Samples, 416 West 4th Street, Hays, Kansas, were personal property deputy assessors for the city of Hays in 1957. All deputy assessors in the city of Hays received a salary of \$10 per day.

Mr. Braun assessed the 1st ward, which is the south and east part of the city of Hays. Prior to 1957, Mr. Braun had 5 years experience as an assessor. In 1957 he was 53 years of age. His regular occupation is that of a salesman.

Mr. Geist was deputy assessor for the 2nd ward of Hays, the north and east section, in 1957. Mr. Geist, a retired farmer age 55, had one year's experience in assessment work prior to 1957. He completed a high school education.

Mr. Miller was deputy assessor of the 4th ward, which is the south and west portion of the city of Hays. He was 50 years of age and had a high school education in the year 1957. He had completed a year of assessment work in Illinois before moving to Kansas in 1948. 1957 was the first year for Mr. Miller to act as deputy assessor in Hays. He is regularly employed as office manager for the Service Pipe Line Company in Hays, Kansas.

Mrs. Samples, a housewife with one year of college education, was deputy assessor for the 3rd ward, which is the north and west portion of the city of Hays. In 1957, Mrs. Samples was 48 years of age and had two years experience in assessment work.

The deputy assessors for Ellis City in 1957 were Mr. E. R. Gibson and Mr. John M. Kuhn, Ellis, Kansas.

Mr. Gibson assessed the south side of Ellis City in 1957. He was 59 years old and a former city clerk. Prior to 1957 he had two years' experience in assessment work. Mr. Gibson completed a high school education.

The north side of the city of Ellis was assessed by Mr. Kuhn. Mr. Kuhn was 71 years old in 1957 and had had eight years previous experience as a deputy assessor. In past years he taught school and farmed. His regular occupation is cabinet construction. He was born and raised in Ellis County. Both Mr. Kuhn and Mr. Gibson received \$10 per day for assessment work.

Mr. Herman P. Windholz, a farmer, was deputy assessor for the city of Schoenchen in 1957. He completed a high school education. In 1957, Mr. Windholz was 32 years of age and had one year of assessment experience.

Mr. Anthony J. Pfeifer, Victoria, Kansas, and Mr. John Quint, Victoria, Kansas, were the deputy assessors for the city of Victoria in the year 1957.

Mr. Pfeifer was age 64 in 1957. He had nine years experience in assessment work and had completed a high school education. Mr. Pfeifer was a retired farmer in the year 1957.

Mr. Quint, a retired mail carrier, was assessor for one-half of Victoria City. In 1957, Mr. Quint was 67 years old and had five years of assessment experience. Mr. Quint received an education up to

including the 6th grade. Both Mr. Quint and Mr. Pfeifer received salaries of \$10 per day.<sup>18</sup>

Total compensation for assessors in Ellis County for 1957 was \$11,372.00. Assessment supplies cost \$1,726.00. Total cost of assessment was \$16,098.00 for the year 1957.<sup>19</sup>

#### Yearly Routine of Property Tax Administration

The laws of the state of Kansas provide that the county commissioners will meet on the first Monday of August of each year to determine the amount of money to be raised by taxes for all county purposes.<sup>20</sup>

The governing body of any city and the trustees of any township, the boards of education, and the school district boards in a county are required to certify to the county clerk the percentage by them levied on real and personal property. All levies must be certified by the twenty-fifth day of August of each year. The county clerk then places the levies on the tax roll of the county.<sup>21</sup>

Assessment work commences on March 1 of each year in Ellis County. All assessments are usually completed by the end of the month of April.

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<sup>18</sup>All information in regard to the county commissioners, county clerk, county treasurer, and deputy assessors was obtained from information sheets filled out by each individual.

<sup>19</sup>Ellis County Receipts and Disbursements 1957, General Fund, Office of the County Clerk, Ellis County Court House, Hays, Kansas, 1957.

<sup>20</sup>General Statutes of Kansas (Annotated) 1949, op. cit., paragraph 79-1802, p. 2581.

<sup>21</sup>Ibid. Paragraph 79-1801, p. 2580.

It is the duty of each deputy assessor, in addition to listing and valuing the personal property, to make a list of all new additional real property in his assessment district.<sup>22</sup> Valuation of property is one of the greatest problems confronting the assessor. The laws of Kansas provide that valuation shall take place in the following manner:

Each parcel of real property shall be valued at its true value in money, the value thereof to be determined by the assessor from actual view and inspection of the property; but the price at which such real property would sell at auction or forced sale shall not be taken as the criterion of such true value....Personal property shall be valued at the usual selling price in money at the place where the same may be held; but if there be no selling price known to the person required to fix the value thereon, it shall be valued at such price as it is believed could be obtained therefor in money at such time and place.<sup>23</sup>

The county clerk must go over the assessment sheets turned in by the deputy assessors and, if necessary, revise the deputy's values to conform with the values prescribed in the manual for assessment or to achieve uniformity in the valuation of property not covered in the manuals.<sup>24</sup>

The board of equalization is composed of the county commissioners. The county clerk attends all meetings in the capacity of a clerk. The board is required to meet on the third Monday in May of each year

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<sup>22</sup>Ibid. Paragraph 79-403, p. 2543.

<sup>23</sup>Ibid. Paragraph 79-501, p. 2549.

<sup>24</sup>1957 Supplement to General Statutes of Kansas (Cumulative) 1949, op. cit., Paragraph 79-1912, p. 916.



to inquire into the valuation of the various classes of property and make changes if necessary.

1. It is the duty of the board when real estate is assessed to raise or lower the valuation of each tract or lot which is overvalued or undervalued.

2. It is the duty of the board to raise or lower the value of any item of personal property which it feels is overvalued or undervalued.

3. The board may increase or reduce the value of real estate or any class of personal property as may be necessary in order to make a just and equitable equalization so that each district shall be equally assessed for its actual value in money.

4. The county clerk must notify persons affected by an increase in valuation unless an entire class is raised.

5. The board must hear and decide complaints made by any taxpayer in the county.<sup>25</sup>

The county clerk must prepare an abstract of the assessment rolls of the county and forward it on to the commission of revenue and taxation before July 1 of each year.<sup>26</sup> Assessments which are too late to be included in the abstracts are placed into a folder entitled Added Assessments.

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<sup>25</sup>General Statutes of Kansas (Annotated) 1949, op. cit., Paragraphs 79-1601 and 79-1602, p. 2578.

<sup>26</sup>Ibid. Paragraph 79-1604, p. 2579.

When the commissioner of revenue and taxation reports to the county clerk the action of the board of equalization of the state, the county clerk must then compute the percentage of increase or decrease in valuations as authorized. When all levies have been certified, the county clerk must then compute the amount of tax to be paid by each person for property owned. This computation must be completed by November 1 and the tax roll turned over to the county treasurer for collection.<sup>27</sup>

All property taxes become due and payable November 1 each year.<sup>28</sup> Real estate and personal property taxes may be paid anytime on or before December 20. The taxpayer may elect to pay one-half of the amount of his tax on or before December 20 and the remainder on or before the following June 20. Should no tax be paid on December 20, the first half of the unpaid real estate taxes will draw interest at the rate of 10 per cent per annum. After June 20 all the remaining unpaid real estate taxes draw interest at the rate of 10 per cent per annum until paid or the real estate is sold for taxes. In the event no payment is made on December 20 for personal property taxes, the entire amount becomes due and draws interest at 10 per cent per annum.<sup>29</sup>

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<sup>27</sup>Ibid. Paragraph 79-1803, p. 2581.

<sup>28</sup>Ibid. Paragraph 79-1804, p. 2581.

<sup>29</sup>1957 Supplement to General Statutes of Kansas (Cumulative), 1949, op. cit., Paragraphs 79-2004 and 79-2004a, p. 927.

All real estate on which the taxes are not paid by June 20 are subject to sale.<sup>30</sup> The county treasurer makes up a list of all real estate subject to sale between the first and tenth of July. The list is made in the form of a notice stating that the real estate will be sold on the first Tuesday of September and the next succeeding days.<sup>31</sup> Notice is published once each week for three consecutive weeks prior to the week in which the sale of property is to take place.<sup>32</sup>

All personal property taxes remaining unpaid on January 1 or July 1 are subject to collection by the sheriff of the county. The person who is delinquent in his tax payments is notified by mail from the office of the county treasurer between the 10th and 15th of January or July. The notice contains the amount of personal property tax charged against the individual. If the taxes remain unpaid for 30 days after the mailing of such a notice, the county treasurer issues a warrant to the sheriff to collect the amount.<sup>33</sup>

At any time prior to November 1, the county clerk may correct any clerical errors in the assessment and tax rolls for the current year.<sup>34</sup> Should a taxpayer have a grievance which cannot be remedied by

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<sup>30</sup>General Statutes of Kansas (Annotated) 1949, op. cit.,  
Paragraph 79-2301, p. 2602.

<sup>31</sup>Ibid. Paragraph 79-2302, p. 2603.

<sup>32</sup>Ibid. Paragraph 79-2303, p. 2603.

<sup>33</sup>Ibid. Paragraph 79-2101, p. 2598.

<sup>34</sup>Ibid. Paragraph 79-1701, p. 2579.

the correction of a clerical error, or by the county board of equalization, the complaint may be turned over to the state commission of revenue and taxation. The grievance must be presented to the state commission at any time prior to the first day of August of the year following the assessment.<sup>35</sup>

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<sup>35</sup>Ibid. Paragraph 79-1702, p. 2579.

CHAPTER III

A COMPARATIVE STUDY OF ASSESSMENT

Business Buildings



The building pictured above is the News Publishing Company located at 106 East 11th Street in Hays, Kansas. In 1957 the assessed valuation was as follows:

Lot valuation.....	\$ 4,950.00
Building valuation.....	<u>7,500.00</u>
Total assessed valuation.....	\$12,450.00

The Fox Theater, pictured below, is the most luxurious and modern of the motion picture buildings in Ellis County. It is situated in a favorable location in the down town section of Hays, Kansas. The street address of the Fox Theater is 1202 Main Street.



In 1957 the assessed valuation of the Fox Theater was as follows:

Lot valuation.....	\$ 7,500.00
Building valuation.....	<u>35,000.00</u>
Total valuation.....	\$42,500.00

The building known as the Strand Theater, in the city of Hays, is located at 1102 Main Street. As compared to the Fox Theater, the building is much older and less modern. The Strand Theater is shown in the photograph appearing below.



The assessed valuation in 1957 for the Strand Theater is shown

below:

Lot valuation.....	\$ 6,250.00
Building valuation.....	<u>7,500.00</u>
Total valuation.....	\$13,750.00

The building pictured below is the O'Laughlin Motor Sales located at 126 West 12th Street in Hays, Kansas. As compared to the Ben F. Dreiling building, the O'Laughlin building is much older and does not present such a pleasant appearance.



The O'Laughlin Motor Sales Building had an assessed valuation in 1957 as follows:

Lot valuation.....	\$ 4,300.00
Building valuation.....	<u>7,000.00</u>
Total valuation.....	\$11,300.00



The First National Bank of Hays occupies the building shown below. This building is one of the older buildings located in the downtown section of the city. This lot happens to have the advantage of being located on a corner. The reader's attention is directed to the increase in valuation.



The assessed valuation of this building in 1957 was as follows:

Lot valuation.....	\$ 5,000.00
Building valuation.....	<u>18,000.00</u>
Total valuation.....	\$23,000.00

The Hays Building and Loan Association at 1011 Fort Street, Hays, Kansas, is pictured below. This structure is one of the better buildings in the city. This building occupies a corner lot and is located one block west of the main street of Hays.



Assessed valuation for the Hays Building and Loan Association building for the year 1957 is shown below:

Lot valuation.....	\$ 3,000.00
Building valuation.....	<u>25,000.00</u>
Total valuation.....	\$28,000.00

The name Wiesner's Department Store has been familiar to the residents of Hays and Ellis County for many years. The Wiesner's Department Store, pictured below, is located at 801 Main Street in Hays. This store is located on the busiest corner in the city. Some idea of the age of the building may be gained by noticing the lettering on the top.



The assessed valuation of this building for 1957 was as follows:

Lot valuation.....	\$10,250.00
Building valuation.....	<u>15,000.00</u>
Total valuation.....	\$25,000.00

The C. O. Mammel Food Store is located at 1407 Main Street, Hays, Kansas. The store is relatively new and modern in design. It is located directly across the street from the Safeway Store, another large super market.



The assessed valuation for the C. O. Mammel Food Store in Hays was as follows:

Lot valuation.....	\$ 3,500.00
Building valuation.....	<u>10,000.00</u>
Total valuation.....	\$13,500.00

The Bartell Motor building located at 10th and Washington in Ellis, Kansas, is pictured below. This is one of the better business buildings in the city of Ellis. The building occupies two lots.



The assessed valuation for the Bartell Motor building in 1957 was as follows:

Lot valuation.....	\$ 3,125.00
Building valuation.....	<u>8,000.00</u>
Total valuation.....	\$11,125.00

## Homes

This beautiful and spacious home is located at 2304 Ash Street in Hays, Kansas. The grounds are impressively landscaped and enclosed by the board fence pictured in the foreground.



In 1957 the assessed valuation of this home was as follows:

Lot valuation.....	\$ 550.00
Improvements valuation.....	<u>9,000.00</u>
Total valuation.....	\$9,550.00

The home pictured below is located at 2403 Ash Street in Hays, Kansas. This home is one of the newest and most modern in the city. It has been referred to by many persons as a model home.



The assessed valuation of the home pictured is shown below:

Lot valuation.....	\$ 150.00
Improvements valuation.....	<u>6,000.00</u>
Total valuation.....	\$6,150.00

The home pictured below is located in the northern part of Hays, Kansas, at 27th and Walnut Street. The house occupies a corner lot. This house is much smaller than the two previously mentioned homes.



The assessed valuation of this home in 1957 was as follows:

Lot valuation.....	\$ 100.00
Improvements valuation.....	<u>2,700.00</u>
Total valuation.....	\$2,800.00



One of the best homes in the city of Hays, Kansas, is pictured below. This home is located at 309 West 22nd Street, Hays, Kansas. It is quite large and presents a very fine appearance.



In 1957 the assessed valuation for this home located at 309 West 22nd Street was as follows:

Lot valuation.....	\$	450.00
Improvements valuation.....		<u>15,000.00</u>
Total valuation.....	\$	15,450.00

This modern two-story brick home is located at 2200 Ash Street, Hays, Kansas. This home enjoys a corner location. The house is conservative in design but sturdy and well built.



The assessed valuation for this home in 1957 was as follows:

Lot valuation.....	\$ 325.00
Improvements valuation.....	<u>6,175.00</u>
Total valuation.....	\$6,500.00

The home pictured below is located at 315 West 22nd Street in Hays, Kansas. Although the photograph does not show it, there is a double garage on the west side of the house. This home is very modern and is considered one of the finest in the city of Hays.



The assessed valuation of this home in 1957 was as follows:

Lot valuation.....	\$ 375.00
Improvements valuation.....	<u>14,100.00</u>
Total valuation.....	\$14,475.00

This large and very modern home is located at 304 West 23rd Street, Hays, Kansas. It is one of the newest homes in the north section of the city. The house is very impressive.



In 1957 the assessed valuation of this home was as follows:

Lot valuation.....	\$ 300.00
Improvements valuation.....	<u>5,000.00</u>
Total valuation.....	\$5,300.00

The house pictured below is located at 309 West 25th Street, Hays, Kansas. This building is constructed of native stone which is found in the Ellis County area. The lot is situated on a corner.



In 1957 the assessed valuation for this home was as follows:

Lot valuation.....	\$ 150.00
Improvements valuation.....	<u>3,000.00</u>
Total valuation.....	\$3,150.00

One of the older, but very nice, homes in the city of Hays is pictured below. This home is located at 309 West 21st Street. The building is constructed of native stone with a tile roof. The lot has been landscaped and presents a fine appearance.



The assessed valuation for this residence in 1957 was as follows:

Lot valuation.....	\$ 625.00
Improvements valuation.....	<u>5,900.00</u>
Total valuation.....	\$6,525.00

One of the most impressive and admired homes in the city of Hays is pictured below. This house is located at 310 West 22nd Street in Hays. Although not revealed in the photograph, there is a double garage extending on the rear side of the house.



The home pictured above carried an assessed valuation in 1957 as follows:

Lot valuation.....	\$	525.00
Improvements valuation.....		<u>12,500.00</u>
Total valuation.....	\$	<u>13,025.00</u>

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<sup>36</sup>All valuation figures were obtained from the Real Estate Assessment Roll 1954-1957, Ellis County Kansas and Real Estate Assessment Roll 1954-1957, City of Hays.

## Land

The following properties of land were selected arbitrarily.

Their valuations as assessed in 1957 are presented below.

All of section 8, township 11, range 20 was chosen. This section is cut badly by the Saline River. It is partly under cultivation.

Assessed valuation of land.....\$5,870.00

Improvements..... 1,100.00

The west  $\frac{1}{2}$  of the northwest  $\frac{1}{4}$  of section 6, township 11, range 20, has no improvements. This 80 acres of land is very rough and full of rocks.

Assessed valuation of land.....\$470.00

Adjacent to this tract of land lies the east  $\frac{1}{2}$  of the northwest  $\frac{1}{4}$  of section 6, township 11, range 20. This 80 acres is less rough than the adjoining 80 acres and is partly under cultivation.

Assessed valuation of land.....\$860.00

A good general purpose farm is located on the south  $\frac{1}{2}$  of section 3, township 13, range 20.

Assessed valuation of land.....\$5,420.00

Improvements..... 890.00

Another general purpose farm in the same area is located on the north  $\frac{1}{2}$  of Section 5, township 13, range 20.

Assessed valuation of land.....\$6,440.00

Improvements..... 520.00



The southwest  $\frac{1}{2}$  of section 16, township 15, range 20, is made up of farm land of only fair quality. There are no improvements on the property.

Assessed valuation of land.....\$1,245.00

There is very little ground under cultivation on the west  $\frac{1}{2}$  of section 17, township 13, range 20. There are no improvements on the land.

Assessed valuation of land.....\$5,240.00

One of the roughest portions of land in Ellis County is found on section 23, township 15, range 20. To complicate this matter, there is no underground supply of water. There are no improvements.

Assessed valuation of land.....\$4,160.00

Most of section 35, township 15, range 20, is composed of grazing land. In 1957 the assessed valuation was as follows:

Assessed valuation of land.....\$8,180.00

Improvements..... 400.00

The north  $\frac{1}{2}$  of section 11, township 15, range 20, contains the Wann Madden Lake. There is some fair pasture land located in this half-section.

Assessed valuation of land.....\$3,180.00

Both the barn and house located on the northwest  $\frac{1}{2}$  of section 23, township 14, range 18, are constructed of native stone.

Assessed valuation of land.....\$1,040.00

Improvements..... 675.00

A section of choice farmland is located on section 4, township 15, range 17. The improvements on this section are better than 60 years old and constructed of native stone.

Assessed valuation of land.....\$14,480.00

Improvements..... 2,700.00

A good general purpose farm in the county is located on the east  $\frac{1}{2}$  of section 22, township 14, range 16.

Assessed valuation of land.....\$8,800.00

Improvements..... 1,500.00

Big Creek cuts through one corner of the northeast  $\frac{1}{4}$  of section 3, township 15, range 16. There are no improvements.

Assessed valuation of land.....\$3,220.00

A well-improved general purpose farm is located on the west  $\frac{1}{2}$  of section 24, township 13, range 16.

Assessed valuation of land.....\$8,600.00

Improvements..... 1,300.00

There are no improvements on the northeast  $\frac{1}{4}$  of section 19, township 14, range 16. This quarter section is suitable for general purpose farming.

Assessed valuation of land.....\$4,160.00

This half section of land, south  $\frac{1}{2}$  of section 27, township 13, range 18, adjoins the corporate limits of the city of Hays.

Assessed valuation of land.....\$7,660.00

Improvements..... 2,400.00

The northeast  $\frac{1}{4}$  of section 28, township 13, range 18, is located very close to the corporate limits of the city of Hays.

Assessed valuation of land.....\$4,500.00

Improvements..... 900.00

The modern home pictured below is located on 11.77 acres of the southwest  $\frac{1}{4}$  of section 30, township 13, range 18.



In 1957 the assessed valuation was as follows for the home pictured above:

Assessed valuation of land.....\$ 400.00

Improvements..... 8,000.00

Total valuation.....\$8,400.00

The northwest  $\frac{1}{4}$  of section 30, township 13, range 18, has about 135 acres of bottom land.

Assessed valuation of land.....\$4,400.00

Improvements..... 1,200.00

The southeast  $\frac{1}{4}$  of section 28, township 15, range 18, lies along the Smoky Hill River. There is only a little bottom land available for farming purposes. There are no improvements.

Assessed valuation of land.....\$1,610.00

Most of the southwest  $\frac{1}{4}$  of section 29, township 15, range 18, is used for grazing purposes. There are no improvements.

Assessed valuation of land.....\$2,320.00

A good general purpose farm is located on the northwest  $\frac{1}{4}$  of section 31, township 15, range 18.

Assessed valuation of land.....\$2,855.00

Improvements..... 200.00

The southwest  $\frac{1}{4}$  of section 1, township 15, range 19, is all under cultivation. There are no improvements.

Assessed valuation of land.....\$3,320.00

All of section 1, township 11, range 16, is very rough and very little is under cultivation. There are no improvements.

Assessed valuation of land.....\$5,760.00

There are no improvements on the west  $\frac{1}{2}$  of section 9, township 11, range 16. This half-section is full of rocks and very rough.

Assessed valuation of land.....\$1,360.00

The Saline River runs through section 21, township 11, range 16.

There are no improvements on this quarter-section.

Assessed valuation of land.....\$3,040.00

There is some fair grazing land in section 23, township 11, range 17. This land contains oil, but oil is assessed separately.

Assessed valuation of land.....\$5,120.00

Improvements..... 250.00

There are no improvements on section 24, township 11, range 17.

This section lies adjacent to section 23, township 11, range 17.

Assessed valuation of land.....\$5,120.00<sup>37</sup>

In order to gain an idea as to the location of the properties mentioned above, the reader's attention is invited to Appendix A, a map of Ellis County.

#### Special problems in assessment

To determine the exact amount of property concealed from the assessors in any one particular year would be impossible. In answering the questionnaire mailed to them, most assessors stated that there were a few individuals who attempted to conceal property from them. Mr. Florian Engle, deputy assessor of Pleasant Hill Township, stated that about 60 per cent of the people tried to conceal property. This was the highest percentage figure given by any assessor. Seven deputy

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<sup>37</sup>All information in regard to assessment valuation and description of the land was obtained in a personal interview with Mr. Edmund Karlin, June 13, 1958, at the Ellis County Court House, Hays, Kansas.

assessors stated that the individuals in their particular areas did not attempt to conceal property. In many areas, assessors stated that certain individuals tried to get the value of their property lowered from that value set by the assessor.

Many deputy assessors complained that the biggest problem which confronted them was the problem of finding people at home. In many cases it was necessary for the assessor to make several trips to the place of residence in order to complete the assessment. Once the property owners were located the assessment procedure seemed to go along without a great deal of trouble. Almost all of the deputy assessors agreed that the individuals in their respective areas were cooperative in nature and willing to work with the assessor.

It was noticed by the writer that on the Personal Property Statements of Merchants, Manufacturers, or Corporations there was, in many cases, no computation to show an average merchandise inventory. In many cases only the average per month was shown. It is the duty of the merchant to arrive at an average value for such property as is carried by him for resale.<sup>38</sup> The law states that the merchant will estimate as nearly as possible the inventory for each month, then add the totals and divide by the total number of months.<sup>39</sup> The major problem involved in the handling of merchants' inventories centers around the

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<sup>38</sup>General Statutes of Kansas (Annotated) 1949, op. cit.,  
Paragraph 79-1001, p. 2558.

<sup>39</sup>Ibid. Paragraph 79-1002, p. 2558.

fact that the merchant may fail to make an accurate estimate.

The average monthly inventory of merchandise for the J. S. Dillon and Son Retail Grocery, located at 109 West 7th Street, Hays, Kansas, totaled \$18,640.00.

The average monthly merchandise inventory of the J. C. Penney Department Store, 1003 Main Street, Hays, Kansas, totaled \$16,250.00.

The average monthly merchandise inventory of the A. B. C. Drug Company, 1007 Main Street, Hays, Kansas, totaled \$11,000.00.

The average monthly merchandise inventory of the C. O. Mammel Food Stores Incorporated, 1407 Main Street, Hays, Kansas, was \$17,035.00.<sup>40</sup>

In 1957, before the law was changed in the state of Kansas, motor vehicle operators could purchase a license for a vehicle without presentation of the tax receipt on such a vehicle. Consequently, many vehicles were not assessed. The county treasurer produced figures in his office to indicate there were 6,822 automobile licenses and 2,603 truck licenses granted in Ellis County during the year 1957. Assessment records show there were 5,543 automobiles and 1,538 trucks assessed in Ellis County during the year 1957.<sup>41</sup>

Automobile dealers are assessed as any other merchant and therefore it would be possible for a dealer to make his monthly inventory

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<sup>40</sup> Personal Property Statements of Merchants, Manufacturers, or Corporations, Hays City, 1957, one volume

<sup>41</sup> Abstracts-Personal Property-Ellis County, 1957, one volume.

estimates rather low. Should an assessor attempt to take a physical count, the auto dealer could simply move the automobiles to another location. The mobility of the automobile makes it easy for its owner to remove it from the area being assessed.

Many assessors complained that automobile owners had difficulty in remembering whether their automobiles were 6- or 8-cylinder, two- or four-door, deluxe or super deluxe, and if they had power accessories.

#### Selected Items of Personal Property

The personal property assessment sheet does not break firearms down into the various categories of weapons. All weapons of this type are classified under one heading. In Hays there were 74 firearms according to the personal property assessment sheets, in the year 1957. The city of Ellis contained a total of 107 firearms; the city of Victoria contained 11 firearms; and all the townships combined contained a total of 87 firearms. Schoenchen had one assessment for one firearm. There was a total of 280 firearms listed and assessed in Ellis County during the year 1957.

The assessed valuation placed upon firearms was quite varied. Most firearms were valued between \$5 and \$10. The highest assessed valuation placed upon firearms was \$110. In most cases no mention was made to indicate the number of firearms, the make, the model, or even an indication as to the type of weapon.

According to a count made by examination of each personal property statement filed in the county clerk's office, there were 27



boats assessed in the city of Hays in 1957. The townships revealed a total of 24 boats. Victoria City contained 3 boats, and Ellis City contained 11 boats. In the year 1957, Ellis County had a total of 65 boats which appeared on the assessment rolls.

A check with the Fish and Game Warden for this area, Mr. Billy King, 503 West 23rd Street, Hays, Kansas, revealed that in 1957 there were a total of 1,236 boating permits issued at the Cedar Bluff Dam and Reservoir. It is estimated that one-fourth of this total belonged to Ellis County.

The valuations placed upon the boats assessed were quite varied. Most of the boats were assessed at a rather low amount. Assessed valuation ranged all the way from \$5 to \$500. Several boats were assessed between \$100 and \$200. The most frequently used valuations for boats were the amounts of \$5 to \$20.

In most cases there was no description to go along with the valuation placed on any boat. Had there been a description of the boats assessed, this comparison would have been more meaningful. The assessment sheet does not provide adequate room for a description of boats and various other items of personal property. The reader's attention is invited to Appendix C, a Personal Property Statement for the year 1957.

The personal property assessment form has but one space for the listing of photographic equipment. There is no breakdown of cameras, projectors, screens, or developing equipment. An examination of the personal property tax returns revealed that in the city of Hays there

were 34 assessments made for photographic equipment in the year 1957. Victoria City had one assessment and Ellis City had eight assessments for photographic equipment. There was no photographic equipment listed in Schoenchen. There were 11 assessments for photographic equipment in all of the townships. This gave a total of 54 assessments for photographic equipment in Ellis County during 1957.

The assessed valuation placed upon photographic equipment ranged from \$5 to \$125 per assessment. Most of the assessments tended to remain low in amount, ranging from \$5 to \$30.

The total number of assessments for diamonds in Ellis County was 65. Total diamonds as revealed by a count of the personal property statements indicated that Hays City had 27 assessments for diamonds in the year 1957. Victoria City contained four assessments; Ellis City had 19 assessments, and there were no assessments for diamonds in Schoenchen. In all the townships combined, there were 15 assessments for diamonds.

Assessment valuation for diamonds ran all the way from a low of \$5 to a high of \$4,800. Most of the valuations ran under the \$500 mark. The most frequently used valuations were under \$100.

Although silverware may have been included under another item on the personal property statement, there were not many sets of silverware in Ellis County according to the assessment sheets. In 1957 there were 11 assessments for silverware in Ellis County. The city of Hays had 9 assessments, and the city of Ellis had 2 assessments for silverware.

The valuation placed on the silverware assessed in Ellis County ranged from \$10 to \$85.

It is difficult to determine just what items are included in the column entitled "Jewelry" in Schedule D, Household Goods and Personal Effects, in the Personal Property Statement. Some assessors wrote in the word "watch." Other assessors made no explanation, and it was impossible to determine exactly the articles being assessed. On a county-wide basis, the amounts placed in the column entitled "Jewelry" were quite low with \$10 and \$20 being the most frequently used figures. A great many returns made no mention of any jewelry. However, in the city of Hays, there were five jewelers in business during the year 1957.

In most cases the assessors failed to state whether the lawn mowers being assessed were power or hand driven. There were 13 hand and power lawn mowers assessed in the town of Schoenchen in 1957. Ellis City contained 233 hand or power mowers, while Hays contained 299 hand or power mowers according to a count of the ones listed on the personal property statements. Victoria City contained 71 assessments for hand or power mowers and a total of all townships revealed 78 assessments for hand or power mowers. There was a total of 694 assessments for hand or power mowers in Ellis County in 1957.

The valuations for the hand or power mowers varied from \$5 to \$30. Most of the assessments were in the \$5 to \$10 range.

There was a total of 57 assessments for hobby equipment in Ellis County during 1957. There were 25 assessments for hobby equipment

in Hays. Victoria City had 12 assessments for hobby equipment, and Ellis City had 16 assessments for hobby equipment. The townships listed four assessments for hobby equipment.

The assessed valuations placed on hobby equipment ranged from \$5 to \$400. Most all the assessments were very low. Only a very few assessments went beyond \$100.

The assessed valuations placed upon sporting equipment in Ellis County ranged from \$5 to \$235. There were 61 assessments for sporting equipment in Ellis County in 1957.

There were 12 assessments for sporting equipment in Ellis City, 36 assessments for sporting equipment in Hays, four assessments in Victoria City, and nine assessments for sporting equipment in all the townships.

In most cases no mention was made by the assessor to indicate whether the washing machine being assessed was automatic or conventional. A very common description of washing machines, stoves, and furniture, was the term "old." Most of the furniture in Ellis County received valuations between \$50 and \$150 in the year 1957.

The most pronounced difficulty encountered in the examination of the personal property statements stemmed from the fact that there was little or no description of the property being assessed.<sup>42</sup>

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<sup>42</sup>Information in regard to the personal property statements was obtained by an examination of each personal property statement filed in the Ellis County Court House for the year 1957.

For a look at the aggregate personal property in the county of Ellis for 1957, the reader's attention is directed to Appendix E.

It was not possible to inspect any statements listing the intangible property in Ellis County. The laws of Kansas state that such lists and statements may not be inspected by members of the general public. The only persons who may examine such statements are the assessor, the county clerk, board of review, and the state commission of revenue and taxation.<sup>43</sup>

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<sup>43</sup>General Statutes of Kansas (Annotated) 1949, op. cit.,  
paragraph 79-3116, p. 2632.

## CHAPTER IV

### SUMMARY AND CONCLUSIONS

#### Findings

After making a study of the property tax system in Ellis County, it is apparent that much property is escaping assessment, and a large amount of the property being assessed is extremely undervalued. Such a situation causes individuals owning property to be penalized for listing and stating the true value of their property. This can lead to competitive undervaluation and deliberate and intentional failure to list property with the assessor. The result of such a situation is an inequitable tax burden.

The assessed valuation placed on many houses is not commensurate with their original cost of construction or present value if purchased in the open market. The assessed valuation of many tracts of farm and grazing land does not compare to the price they would command if bought or sold. In many instances real estate values have not been adjusted to the increase in the general price level during the past several years.

It is recommended that a file be kept and maintained in the office of the county clerk describing each piece of real estate and all improvements located thereon. This file should include a written record of the valuation placed upon the property for the past several years. The cost of construction of any improvements or the latest selling price should also be included for valuation purposes.

It is recommended that a large county map be constructed and placed in the office of the county clerk showing the various real estate properties and their respective valuations. This map should be kept up to date and ready for public inspection at all times.

The method of valuation of merchants inventories allows merchants to make estimates of their monthly inventories and then take an average of these estimates.

The Personal Property Statements used in the year 1957 did not contain sufficient space for an adequate description of the property being assessed.

The county officials and deputy assessors of Ellis County were not required to meet any particular standards in regard to education or personal qualifications in 1957.

One of the greatest problems encountered in the administration of the property tax is the continued failure to list personal property and intangibles by many individuals. It is very apparent that a great amount of property is not being listed and assessed. Much of the property being listed and assessed is considerably undervalued.

The laws of Kansas state that every person shall list at true value in money all personal property subject to taxation. It is apparent that in most cases the value set upon personal property is nowhere near the true value.

Since it was not possible to examine the records showing the intangible property in Ellis County, there can be no comparison made to show possible discrepancies or failure to list intangibles.

Assessors admitted there was difficulty in finding people at home. Many individuals seem to be very hard to find when assessment time comes around each year.

Many assessors stated that they had difficulty in arriving at a valuation for real property. In the examination of the real estate assessment rolls it was noted that in many cases the same valuation had appeared for several consecutive years. It is apparent from the information presented that the valuation placed on many of the homes in Ellis County is nowhere near the market value.

#### Recommendations

In order to encourage persons to list all personal property with the assessor, it may be necessary to pass state legislation. If an appeal were made for voluntary action, many individuals would fail to comply. It is recommended by the writer that action be taken in the state legislature to require all persons owning personal property to keep some type of written record of all such property and the cost or market value of such property. All persons earning money keep some type of record of income and expenses for income tax purposes. To keep a record of all property owned would not take a great deal of time or effort on the part of any individual. Such a record would be a valuable aid to the assessor.

It is recommended that action be taken at the state level to require merchants to keep a monthly record of their merchandise inventories. It is recommended that the assessor have the power to examine



the merchant's books for the purpose of verifying any information given by the merchant.

It is recommended that the Personal Property Statement be enlarged and more space devoted to a description of the various items of property.

In order that individuals may be found at home during the time for assessment, perhaps the assessor could notify each individual by post card of his estimated time of arrival to commence assessment.

It is recommended that stronger penalties be initiated against persons giving false or fraudulent information in regard to property owned by them. It is further recommended that these penalties be carried out to the letter of the law.

It is recommended by the writer that to encourage persons to list all personal property, a system of spot check inspection be initiated. Such an inspection might, in certain cases, reveal a great deal of property which has escaped taxation for years. This would also encourage the general public to be more careful to list all personal property at its true value.

It is recommended that all county officials and deputy assessors be required to have at least 12 years of education prior to assuming office. Also, it is recommended that deputy assessors be required to pass an examination before being qualified to perform assessment duties. It is recommended that a special schools be set up to train assessors in the art of assessment work. Such a school need not last several

weeks, but a few days of schooling could do a great deal toward getting better assessment results and a better valuation.

It is recommended that special booklets be published each year by the state of Kansas prescribing valuations for items of personal property common to the average farm and household. Such a booklet would help to provide a more just assessment of personal property.

It is recommended that the laws preventing inspection by the general public of the statements listing intangibles be changed to allow full inspection. It is further recommended that a check be made periodically of the intangibles listed by the taxpayers. Any apparent error or failure to list intangibles should be corrected or legal action be taken as the case may be.

There is a possibility that if all the personal and intangible property were to be listed and assessed at true value, the county levy could be lowered. The writer feels that the general public would joyously accept a lowered tax levy. Thus, the burden of taxation would rest upon those persons who own property.

B I B L I O G R A P H Y

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### C. MATERIALS LOCATED IN THE ELLIS COUNTY COURT HOUSE

#### OFFICE OF THE COUNTY CLERK

- Abstracts-Personal Property-Ellis County, 1957.
- Big Creek Township Personal Property Statements, 1957.

Buckeye Township Personal Property Statements, 1957.  
Catherine Township Personal Property Statements, 1957.  
East Hamilton Personal Property Statements, 1957.  
Ellis City Personal Property Statements, 1957. Two volumes.  
Ellis County Receipts and Disbursements, 1957.  
Ellis Township Personal Property Statements, 1957.  
Freedom Township Personal Property Statements, 1957.  
Hays City Personal Property Statements, 1957. Nine volumes.  
Hays City Personal Property Statements of Merchants, Manufacturers or Corporations, 1957.  
Herzog Township Personal Property Statements, 1957.  
Lookout Township Personal Property Statements, 1957.  
Real Estate Assessment Roll 1954-1957, Ellis County.  
Real Estate Assessment Roll 1954-1957, Hays City.  
Pleasant Hill Township Personal Property Statements, 1957.  
River View Township Personal Property Statements, 1957.  
Saline Township Personal Property Statements, 1957.  
Smoky Hill Township Personal Property Statements, 1957.  
Victoria City Personal Property Statements, 1957.  
Victoria Township Personal Property Statements, 1957.  
Walker Township Personal Property Statements, 1957.  
Wheatland Township Personal Property Statements, 1957.

#### D. INTERVIEWS

Mr. Edmund Karlin, Ellis County Court House, Hays, Kansas, June 13, 1958.

APPENDICES

APPENDIX A

MAP OF ELLIS COUNTY KANSAS

ELLIS COUNTY

FIELD ABSTRACT AND TITLE CO.

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APPENDIX B

ELLIS COUNTY COURT HOUSE



The Ellis County Court House is located in the city of Hays, Kansas. The offices of the County Clerk, the County Treasurer, and the County Commissioners are housed in this building.



( \_\_\_\_\_ )  
 (First Name and Initial of Husband and/or Wife)

\_\_\_\_\_  
 (Name of Taxpayer)

Post Office Address \_\_\_\_\_ R. F. D. No. \_\_\_\_\_  
 (Street and Number if in City)

Township \_\_\_\_\_ City \_\_\_\_\_

Location of Property owned \_\_\_\_\_  
 (Street and Number)

Common School Dist. No. \_\_\_\_\_  
 High School Dist. No. \_\_\_\_\_  
 Cemetery Dist. \_\_\_\_\_  
 Drainage or Irrigation Dist. \_\_\_\_\_  
 Hosp. Dist. \_\_\_\_\_  
 \_\_\_\_\_ Dist. No. \_\_\_\_\_

No. Persons in Family \_\_\_\_\_

Taxing Dist. No. \_\_\_\_\_

Group No. \_\_\_\_\_

Statement No. \_\_\_\_\_

**STATE OF KANSAS, COUNTY OF  
 ELLIS  
 PERSONAL PROPERTY STATEMENT  
 1957**

PERSONAL PROPERTY STATEMENT 1957

APPENDIX C

	LOT SECTION	BLOCK TOWNSHIP	ADDITION RANGE
NE			
SE			
NW			

	Value \$ or Number	Amount Tax
Tangible		
Moneys & Credits	x x x x x	
Grain		

have made to the interrogatory on this page and the data on Page 1 (if corporation) are true to the best of my knowledge and belief. So help me God.

Signed \_\_\_\_\_

Sworn to before me and subscribed in my presence, this \_\_\_\_\_

day of \_\_\_\_\_, A. D. 1957.

\_\_\_\_\_  
County—Deputy Assessor.

I do solemnly swear that the statement of personal property on this Tax Return contains a full and true list of all tangible personal property of whatever name or character which by law I am required to list, and that the answers I have made to the interrogatory on this page are true to the best of my knowledge. So help me God.

Signed \_\_\_\_\_

Sworn to before me and subscribed in my presence, this \_\_\_\_\_

day of \_\_\_\_\_, A. D. 1957.

\_\_\_\_\_  
Deputy Assessor.

**WHERE PERSON REFUSED TO LIST PROPERTY OR SUBSCRIBE TO OATH.**

Name \_\_\_\_\_

Address \_\_\_\_\_

State whether party refused to list or subscribe to oath.

\_\_\_\_\_  
Deputy Assessor.

**CONVEYANCES—SCHEDULE 50**

NO.	MAKE	YEAR	TYPE	BODY	CAPACITY	VALUE

TOTAL

**ASSESSMENT—GRAIN DEALERS RETURN—SCHEDULE 6**

Statement of all grain handled by undersigned, as "dealer", as required by G. S. 1949, 79-3902, during the last preceding Calendar Year. (Express quantity Handled in BUSHEL)

	WHEAT	CORN	OATS	BARLEY	MILO & KAFIR	ALL OTHER GRAIN	TOTAL BU. ALL GRAIN
TOTAL							
	RATE						AMT. TAX
	\$						

## APPENDIX E

## PERSONAL PROPERTY OF ALL CITIES AND TOWNSHIPS IN ELLIS COUNTY

The following information was obtained from the Abstracts-  
Personal Property-Ellis County, 1957, located in the Ellis County Court  
House.

ITEM	NUMBER	ASSESSED VALUE
Horses:		
" 6 months old and over	269	\$ 4,595
" Exhibition and (Saddle-Harness)	17	700
Mules:		
" Jacks 6 months and over	3	30
Cattle: Rough fed		
" 6 months old and under 1 year	4,079	84,615
" 1 year and under 2 years	2,164	73,760
" Steers 2 years old and over	27	1,182
Cattle: Half or full fed		
" 6 months old and under 1 year	416	10,102
" 1 year and under 2 years	257	9,364
" Steers 2 years old and over	65	3,850
Cattle: Registered		
" 6 months old and under 1 year	124	4,005
" 1 year old and under 2 years	210	11,350
" 2 years old and over	796	52,224
" (Unclassified)	8	235
Cattle: Miscellaneous classes		
" Milk Cows (pure breeds) 2 years old and over	283	16,224
" Milk Cows (mixed breeds) 2 years old and over	3,555	149,371
" Beef Cows and heifers, 2 years old and over	12,041	447,822
" Bulls, 6 months old and over (not registered)	509	25,292

Sheep and Goats:			
" " "	Six months old and over	302	1,515
Hogs:			
"	Six months old and over	258	2,522
Poultry:			
"	Chickens	2,975	
"	Turkeys	7 doz.	9,500
Farm machinery, Tools and Implements			881,378
Farm Stocks and Seeds			2,730
Automobiles	5,543		1,917,760
Trucks	1,538		406,355
Trailers	185		87,310
Other Conveyances	121		9,402
Household Goods and Personal Effects			1,337,123
Air Conditioning or heating (Not assessed as Real Estate)			22,061
Individual Interests in Mutual or Co-op Telephone			20
Cabins, Structures, and Improvements on leased ground			17,390
Butane or Propane Equipment			2,285
Irrigation Equipment			14,169
Other Tangible Property			2,895
Dogs: 3 months or over			
Male	1,258		
Female spayed	31		
Female unspayed	5		10
Actual value in moneys as fixed by Assessor, Deputy or both. Total assessment:			5,609,159
Amount of constitutional exemption:			897,500
All Tangible Property:			\$4,711,659