

1988

**BOARD OF
EQUALIZATION**

Received 7-13-88

No. _____

Christian

COUNTY BOARD OF EQUALIZATION

Appeal July 25th

PROPERTY ASSESSMENT APPEAL FOR 1988

Owner White River Valley Electric Coop., Inc. Parcel # _____

Mailing Address P.O. Box 969 Situs Address _____

City, State, Zip Branson, MO 65616 Property Type & Use _____

Phone # 417-334-6531 Poles & Wire Used For Electric Distribution

Agent Larry D. Frazier Property Description _____

Address P.O. Box 969 _____

City, State, Zip Branson, MO 65616 _____

Phone # 417-334-6531 _____

1. Nature of Appeal White River Valley Electric Coop., Inc. feel that poles and wires should be included on the tax lists as personal property rather than real property.
 2. Basis for Appeal State Tax Commission was incorrect in issuing an order to county assessors requiring poles and wires be included on the tax lists as real property.
 3. Opinion of Market Value as of January 1, 1988 _____
 4. Purchase Price \$ _____ Purchase Date _____
 5. Type of Sale _____
 6. Subsequent improvements made to property _____
- _____ Cost _____

NOTE: Income type property owners should submit income and expense information on forms provided.

NOTE: DO NOT FILL OUT BELOW THIS LINE, FOR COUNTY USE ONLY

	1988 Assessment	Owner's Opinion of Market Value	Market Value- by BOE	New 1988 Assessment
Residential	_____	_____	x.19	_____
Agricultural	_____	_____	x.12	_____
Commercial	_____	_____	x.32	_____
Total	_____	_____	_____	_____

Reason for Change _____

DATE _____

By _____

TB
2.3
Joe



Electric Cooperative, Inc.

July 29, 1988

Eddie Glenn, Collector
P.O. Box 579, Christian Co.
Ozark, MO 65721

Re: 1988 Tax Assessment

Dear Assessor:

We have been informed that the poles, lines, transformers and other operating property of this Cooperative have been listed on the County tax rolls as real property for tax purposes. Section 137.275 provides that we may appeal the Assessor's action in writing to the County Board of Equalization. Please consider this letter to be our appeal to the Board to change the classification assigned to our operating property.

It is our belief that the Cooperative's operating property, consisting of poles, wire, transformers and other components, may not be treated as real property and that as a matter of law it should be listed on the personal property rolls. This issue was litigated against the State Tax Commission in 1987 and the Circuit Court of Cole County ordered that rural electric cooperative poles, lines and equipment are personal property for the purpose of Section 137.010 RSMo. (1986). On that basis, we request that our operating property be moved from the real property roll to the personal property roll.

Please advise us in writing of your decision in this matter so that we may have a record of the change or may preserve our right of further appeal. If there is no response by August 15, 1988, we will presume that our appeal has been denied.

Thank you for your cooperation.

Sincerely,

KAMO Electric Cooperative, Inc.

Rick Claborn (H)

Rick Claborn, Manager
Engineering & Construction

RC:b1

P.O. Box 577/Vinita, Oklahoma 74301/Phone: 918-256-5551

Meeting Board of EQ

7-15-49

Change of Classification on Mobil Homes

AFFIDAVIT OF PUBLICATION

LELAND E. BEASLEY, being duly sworn according to law, says that he is the publisher of the *Ozark Headliner*, a newspaper printed and published in the County of Christian, State of Missouri; that said newspaper is, and during the period of the publication of attached notice was, a newspaper of general circulation in said county which had been submitted to the post office as second-class matter in the city of publication; that said newspaper had been published regularly and consecutively for a period of more than three years prior to the said publication; that said newspaper had and now has a list of bona fide subscribers voluntarily engaged as such, who have paid or agreed to pay a stated price for a subscription for a definite period of time; that the notice hereto attached was published and appeared in the said newspaper once a week on the same day of each week as hereafter stated; and that the newspaper has complied with the provisions of an Act of the General Assembly of Missouri approved April 28, 1937, and found in Section 493.050, Revised Statutes of Missouri, 1978; and that the notice hereto annexed was published in said paper 1 consecutive insertions as follows:

Date of first insertion Thursday, July 7, 1988
No. 26 Volume 21

Date of second insertion
No. Volume

Date of third insertion
No. Volume

Date of fourth insertion
No. Volume

Date of fifth insertion
No. Volume

Date of sixth insertion
No. Volume

Date of seventh insertion
No. Volume

FILED

JUL 11 1988

**JUNIOR C. COMBS,
COUNTY CLERK
CHRISTIAN COUNTY, MO.**

Leland Beasley Affiant

Subscribed and sworn to before me this 8th day
of July 1988.

Bonnie Hursh
Notary Public

BONNIE HURSH
Notary Public State of Missouri
Christian County
My Commission Expires Jan. 25, 1989

NOTICE OF MEETING OF BOARD OF EQUALIZATION

The annual meeting of the Christian County Board of Equalization will begin hearing appeals on assessments Monday, July 11th and will meet each Monday and Friday through August 5, 1988.

Anyone wishing to appeal their assessment should make an appointment with the County Clerk's Office prior to July 11. The basis for appeal may be the true value in money of the property or the subclass in which the property has been placed. Forms for your appeal may be picked up by contacting the County Clerk's office, phone 485-6360.

Any errors or other questions should be corrected by contacting the Assessor's Office, 485-2440.
7-7-88

NOTICE OF MEETING OF BOARD OF EQUALIZATION

The annual meeting of -

- The Christian County Board of Equalization will begin hearing appeals on assessments Monday, July 11 and will meet each Monday and Friday through August 5th 1988

Anyone wishing to appeal their assessment should make an appointment with the County Clerk's Office prior to July 11. The basis for appeal may be the true value in money of the property or the sub class in which the property has been placed. Forms for your appeal may be picked up by contacting the County Clerk's office, phone 485-6360.

Any errors or other questions should be corrected by contacting the Assessor's Office. 485-2440.

Mobile Homes

CHANGE IN ASSESSED VALUE

See attached forms

DATE 7/11/88 SCH DIST attache ROAD DIST _____ AMB _____ FIRE _____ CITY _____
OWNER'S NAME _____ ADDRESS _____

MAP and PARCEL NO. 99 SEE ATTACHED COPIES. _____

LEGAL DESCRIPTION MOBILE HOMES ON REAL ESTATE SEE ATTACHED COPIES

Assessed Value
Old figure
New figure

SUBCLASS	APPRAISED	OLD	ASSESSED	APPRAISED	NEW	ASSESSED
Residential		@19%	174,030		@19%	224,450
Agriculture		@12%			@12%	
Commercial		@32%			@32%	
Total	First figures		c	Last figures		

REASON FOR CHANGE TRANSFERRED FROM PERSONAL TO REAL PROPERTY

ASSESSED VALUE	STATE	CNTY	LIBR	HLTH	HDCP	SCH	ROAD	AMB	FIRE	SURT		
WAS												
NOW												

NOTES / MISC. _____

Parcel Number				old Figure	New	ASSESSED Value		
2	07	35	-	10	5500	3700	1490	R71
					7200	1270	1800	
					2600	2600		
					6700	370		
13	01	01	-	01	12700	1580	2820	R78
					8400	1600		
					12900	1550	3150	
					27700	5260		
13	02	09	-	04	01	3400	410	5670 R71
					30000	5700		
					3100	370	6070	
					44000	8360		
13	03	08	-	06	-	2400	290	8650 R71
					46100	9760		
					2300	280	9040	
					39100	7430	7430	R3
13	05	22	-	12	-	40500	7700	7700
					12200	2320		
13	06	13	-	04	-	8200	980	3300 R3
					14300	2720		
					8100	970	3690	
					10200	1340		
13	06	14	-	10	-	1400	170	2110 R3
					12400	360		
					1200	140	2500	
					19700	3740		
13	06	23	-	05	-	7100	850	4590 R3
					21900	4760		
					6900	1330	4990	
					9400	1790		
13	09	31	-	14	-	7900	950	2740 R3
					11300	2150		
					6100	1810	3090	
					100	39200	5520	R1
15	03	06	-	05	-	7800	480	
					36200	4340	5820	
					16200	3080		
15	04	17	-	06	-	23200	2770	5850 R1
					18000	3400		
					23200	2770	6190	
					25700	4880		
15	05	16	-	08	-	15000	1800	6680 R12
					27800	5280		
					14900	790	7070	

Assessed Value

Parcel	Number	Assessed Value	Value	Value	Code
16	01 12	15,900 10,700 New 18,000 10,700 4,000	30,200 12,800 3,420 12,800	4,300	R1
16	02 09	9,200 10,800 9,100	1,710 1,100 2,050 1,070	2,810	R1
16	03 05	14,000 11,600 16,400	26,600 13,900 3,120	4,050	R1
16	03 06	11,500 16,900 6,400 18,700 6,300	3,210 770 3,550 760	4,500	R1
16	04 20	18,000 1,400 19,800 1,300	3,420 170 3,760 160	3,920	R1
16	09 30	23,700	5,500	4,500	R1
17	02 03	18,200	7,300	4,850	R3
17	03 06	13,500	2,570	2,970	R3
17	03 07	15,300 5,500 2,000 7,700 1,900	2,910 1,050 210 1,460 230	2,910 1,290	R6
17	04 18	14,900	3,400	3,400	R3
17	04 19	19,700 25,600 10,500 27,800 10,400	3,740 1,260 1,260 5,280 12,500	3,740 6,120	R6
17	04 19	23,700	4,500	4,500	R6
17	04 19	25,300	4,215	4,810	R6
17	04 19	25,400	4,250	4,830	R6
17	04 19	27,300	5,190	5,190	R6

Page 2

19	01	12	←	-	17	05	6100 old 400 new 600 300	1220 50 1620 40	1270	R7
20	07	25	-	-	05	-	15,000 20,000 10,000 30,000	5420 5880 5840		R7
21	08	27	-	-	03	02	48,300 48,700	7,230 7,400	8,290 8,690	R7

5
5
5
8
8
2

Assessed Values

3	07	32	-	-	03	C2	3700	7000	700	R6
							Net 22,400	44,800	4,450	
4	07	34	-	-	06	-	9,400	1150	1150	R6
							12,600	2,390		
							9,500	1,140	3530	
4	08	33	-	-	16	-	2400	2400	590	R6
							15,900	2850		
							2,800	280	3130	
4	09	32	-	-	14	-	22,400	3630	11,030	R6
							50,200	10,300		
							22,300	3,880	12,480	
5	07	35	-	-	12	12	4,700	4700	590	R2
							17,200	16,900	3210	
							4,700			
5	07	35	-	-	23	01	11,400	11,400	2,170	R2
							10,300			
							12,400	22,100	4,200	
5	08	33	-	-	02	01	2500	2500	1,620	R2
							22,000	10,700	2,170	
							2,800			
5	08	33	-	-	10	02	8200	14,300	2,830	R2
							19,600			
							8,200	27,800	5,280	
5	09	31	-	-	07	-	6200	6200	1180	R2
							13,100			
							6,200	19,300	3670	
8	02	09	01	03	03	-	4000	5000	950	R4
							5500			
							4000	9500	1810	
8	02	09	01	12	03	02	6200	6200	1180	R4
							5100			
							6200	11,300	2150	
7	02	09	04	03	03	-	400			
							3800	4200	800	R4
							8000			
							3800	11,800	22,40	

PARCEL NUMBER							OLD	NEW	ASSESSED TOTALS		SCHOOL
							100		OLD	NEW	
8	02	09	04	05	02	00	4,600	4,700	890		R4
							4,600				
							4,600	9,200	1750		
8	02	09	04	05	04	06	6,600	6,000	1140		R4
							6,000	12,600	2,390		
							7,200				
8	02	09	04	09	02	00	3,800	11,000	2,090		R4
							12,700				
							3,800	14,500	3,140		
							600				
8	02	09	04	10	18	00	6,300	6,900	1,310		R4
							9,000				
							6,300	15,300	2,910		
8	07	25	0	0	04	00	54,800	10,410	10,780		R5
							3,100	370			
							56,500	10,740			
							3,100	370	11,110		
8	04	17	0	0	08	00	22,100	4,200	9,400		R4
							43,300	5,200			
							28,800	5,470			
							43,200	5,800	10,650		
8	07	36	0	0	09	00	11,500	11,500	1,380		R4
							15,600	2,960			
							11,300	1,360	4,320		
9	04	20	03	01	20	0	200	8,700	1,690		R5
							3,700				
							8,700	12,400	2,360		
9	06	23	00	00	01	00	6300	7,300	880		R5
							9,800	1,860			
							7,200	860	2,720		1
9	06	23	00	00	11	20	3,100	590	1,110		R5
							4,300	520			
							14,800	2,810			
							4,300	520	3,330		
9	07	26	00	00	11	00	3,000	570	860		R5
							2,400	290			
							2,900	7,500	1,760		
							700	2,400			

TB,
J.D.,
JAL

CHANGE IN ASSESSED VALUE

DATE _____ SCH DIST _____ ROAD DIST _____ AMB _____ FIRE _____ CITY _____

OWNER'S NAME See attached copies ADDRESS _____

MAP and PARCEL NO. 99 _____

LEGAL DESCRIPTION See attached copies _____

SUBCLASS	APPRAISED	OLD	ASSESSED	APPRAISED	NEW	ASSESSED
Residential		@19%	28,410		@19%	43,690
Agriculture		@12%			@12%	
Commercial		@32%			@32%	
Total						

REASON FOR CHANGE See attached copies _____

ASSESSED VALUE	STATE	CNTY	LIBR	HLTH	HDCP	SCH	ROAD	AMB	FIRE	SURT		
WAS												
NOW												

NOTES / MISC. _____

1st
 2nd
 3rd
 4th
 5th
 6th
 7th
 8th
 9th
 10th
 11th
 12th
 thru
 18th

11	05	15	00	10	16	00	650	R6
							2,090	OS
10	08	34	00	00	13	00	12,900 2450 5,000 600	3050 R2
							NEW	3,180 C2
11	05	15	03	08	05	00	930	R6
							3,420	OS
11	06	23	01	02	06	00	1,370	R6
							2,190	OS
09	08	27	00	00	12	00	6,70	R5
							1,500	C2 720
09	08	34	00	00	06	01	1,180	R5 180
							1,350	C2 500
12	05	16	00	00	02	00	1,960	R3 840
							3,900	C1
12	05	21	00	00	36	00	1,520	R3
							2,770	C1
12	03	05	00	00	10	03	1,650	R6
							3,400	C1
12	03	05	00	00	10	04	OLD	3,840 R6
							New	2,660 C1
12	05	21	00	00	37	00	1,480	R3
							2,550	C1
12	04	20	00	00	02	01	1,630	R6
							2,530	C1

MOBI

1000
1st
2nd
3rd
4th
5th
6th
7th
8th
9th
10th
11th
12th
th thru
ver 18

14	03	07	00	00	09	00	OLD	3,080	R78	
							New	2,580	CI	
15	05	16	00	00	04	00	OLD	2,380	R17	
							New	1,840	CI	
15	08	32	00	00	08	00		870	RI	40
								1,310	CI	30
16	04	19	00	00	35	00		1,030	RI	25
								3,740	CI	
16	04	19	00	00	112	00		1,120	RI	60
								2,680	CI	720
										780
										600
										840

MOB

CHANGE IN ASSESSED VALUE

TB
J.D.
P.M.

DATE _____ SCH DIST R1 ROAD DIST C1 AMB X FIRE _____ CITY _____
OWNER'S NAME SEE ATTACHED COPIES ADDRESS _____

MAP and PARCEL NO. 99 _____

LEGAL DESCRIPTION SEE ATTACHED COPIES

SUBCLASS	APPRAISED	OLD	ASSESSED	APPRAISED	NEW	ASSESSED
Residential		@19%	182,240		@19%	235,950
Agriculture		@12%			@12%	
Commercial		@32%			@32%	
Total						

REASON FOR CHANGE SEE ATTACHED COPIES

ASSESSED VALUE	STATE	CNTY	LIBR	HLTH	HDCP	SCH	ROAD	AMB	FIRE	SURT		
WAS												
NOW												

NOTES / MISC. _____

10 02 03 00 00 28 00

6,100 R2

4,390 C2

10 05 15 00 00 31 00

9,220 R2

10,750 NS

10 06 13 02 12 17 00

10,340 R2

11,270 NS

10 06 24 00 00 15 03

1,370 R2

2,300 C2

10 08 27 00 00 31 00

1,050 R2

1,410 C2

11 01 12 00 00 03 00

180 R6

1,760 OS

11 01 12 00 00 38 00

170 R6

1,050 OS

11 01 12 00 00 40 00

OLD 8,660 R6

NEW 2,490 OS

11 05 15 03 07 03 00

970 R6

4,500 OS

11 05 15 03 07 05 00

7,930 R6

8,470 OS

11 05 15 03 08 06 00

2,260 R6

2,300 OS

11 05 15 03 08 12 00

1,080 R6

2,830 OS

11 01 13 08 13 00

1,080 R6

3,120 05

11 04 02 02 07 00

1,080 R6

3,110 05

11 05 02 02 07 00 50

9,280 R6

10,330 05

11 05 22 02 07 04 00

9,090 R6

10,950 05

11 07 00 00 07 00

12,200 R6

12,710 05

11 07 26 02 24 21 00

1,620 R6

2,280 05

11 07 26 03 09 05 00

12,730 R6

12,100 05

11 08 22 02 09 10 00

1,430 R6

1,500 05

11 08 27 02 07 17 00

510 R6

1,480

11 05 22 02 09 18 00

460 R6

1,500 05

11 07 22 02 10 05 00

1,770 R6

3,020 05

11 08 27 01 03 13 00

1,250 R6

3,110 05

11 08 27 04 05 02 00

2,300 R6

2,600 CS

11 08 27 04 06 01 00

OLD 3,860 R6

NEW 2,790 CS

11 08 27 04 09 04 00

1,470 R6

5,590 CS

11 08 27 04 10 03 00

2,050 R6

2,260 CS

11 08 27 04 10 04 00

1,120 R6

3,570 CS

11 08 27 04 12 02 00

970 R6

2,190 CS

11 08 27 04 12 05 00

1,410 R6

1,540 CS

11 08 27 04 12 09 00

490 R6

1,220 CS

11 08 27 04 12 11 00

1,220 CS

1,630 CS

11 08 27 04 12 12 00

360 R6

1,710 CS

11 08 27 04 12 13 00

1,750 R6

2,240 CS

11 08 27 04 12 15 00

930 R6

2,790 CS

11 02 27 04 12 17 00

460 R6
1,770 OS

11 02 27 04 12 21 00

1,140 R6
1,220 OS

11 02 28 04 04 04 00

4,630 R6
4,280 OS

11 02 28 04 06 11 00

8,400 R6
9,350 OS

11 02 29 04 00 04 00

1,100 R6
3,150 OS

11 02 30 00 00 05 00

5,180 R2
8,080 C2

16 02 11 00 00 01 00

2,500 R1
4,020 C1

16 02 11 00 00 09 00

3,180 R1
500 C1

16 02 08 00 00 10 00

6,300 R1
4,470 C1

16 02 09 00 00 01 00

2,810 R1
3,990 C1

16 02 09 00 00 17 00

4,060 R1
1,620 C1

16 02 10 00 00 06 00

950 R1
1,970 C1

16	02	14	00	00	14	00	1,820	RI
							2,080	CI
16	02	18	00	10	13	00	OLD	5,150 RI
							NEW	4,750 CI
16	03	00	00	00	11	00	1,860	RI
							3,290	CI
16	03	07	00	00	34	00	1,330	RI
							1,430	CI
16	03	14	00	00	41	00	1,140	RI
							1,240	CI
16	04	19	00	00	43	00	800	RI
							1,200	CI
16	04	19	00	00	50	00	150	RI
							840	CI
16	04	19	00	00	51	00	700	RI
							2,000	CI
16	04	20	00	00	20	00	600	RI
							1,420	CI
16	04	19	00	00	49	00	2,810	RI
							3,120	CI
16	04	30	00	00	17	00	4,500	RI
							4,560	CI
16	05	14	00	00	01	00	OLD	1,920 RI
							NEW	1,870 CI

16 24 19 09 00 01 00

530 121

1,200 61

16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

~~1,650 71~~

8/5/88 JB

Tb
 JOR
 AM
 J.S.

CHANGE IN ASSESSED VALUE

DATE _____ SCH DIST _____ ROAD DIST _____ AMB _____ FIRE _____ CITY _____
 OWNER'S NAME _____ ADDRESS _____

MAP and PARCEL NO. 99 SEE ATTACHED COPIES

LEGAL DESCRIPTION SEE ATTACHED COPIES

SUBCLASS	APPRAISED	OLD	ASSESSED	APPRAISED	NEW	ASSESSED
Residential		@19%	249,280		@19%	347,820
Agriculture		@12%			@12%	
Commercial		@32%			@32%	
Total						

REASON FOR CHANGE ~~Mobile Home moved from Personal Property to Real Property~~

ASSESSED VALUE	STATE	CNTY	LIBR	HLTH	HDCP	SCH	ROAD	AMB	FIRE	SURT		
WAS												
NOW												

NOTES / MISC. _____

PARCEL No.

ASSESSED VALUE ^{School Road}

Parcel No.	Year	Old Value	New Value	Category
09 09 30 00 00 05 00		17,960	20,140	R5 C2
05 09 31 00 00 08 00		1,160	3,190	R10 C2
07 07 35 01 03 01 00	1979	16,580	15,540	R4 BS
07 07 36 00 00 03 08	1977	3,590	3,670	R4 BS
07 07 35 04 02 02 00		2,300	1,880	R4 BS
07 07 35 04 03 10 00		1,980	3,030	R4 BS
10 05 21 00 00 17 00		1,280	2,530	R2 C2
76 03 27 00 00 05 00		280	1,670	R1 C1
12 07 36 02 05 03 00		3,500	4,430	R3 SS
12 07 36 02 05 04 00		4,840	6,330	R3 SS
12 07 36 02 09 09 00		2,660	3,820	R3 SS
12 07 36 02 02 27 00		1,030	3,190	R3 SS

PARCEL No.

ASSESS VALUE SCHOOL ROAD

Parcel No.	ASSESS VALUE	SCHOOL ROAD
12 07 25 03 05 03 00	OLD 630 NEW 1,350	R3 SM
12 07 25 03 05 02 00	800 2,340	R3 SM
17 02 03 00 00 06 00	OLD 2,570 NEW 2,280	R3 SS
01 09 32 00 00 12 00	1,270 1,690	R78 C1
03 07 36 00 00 15 03	1,250 4,090	R71 C1
04 07 36 00 00 19 00	5,710 7,800	R6 OS
05 08 33 00 00 10 06	2,930 3,190	R2 C2
05 09 31 00 00 10 00	1,880 4,900	R10 C2
05 09 31 00 00 28 00	700 1,560	R10 C2
07 07 35 04 02 01 00	OLD 3,710 NEW 3,290	R4 BS
07 07 35 04 03 07 00	OLD 3,420 NEW 3,330	R4 BS
07 07 35 04 03 11 00	1,430 1,770	R4 BS

PARCEL NO.

ASSESS VALUE SCHOOL ROAD

Year	Month	Day	Hour	Min	Sec	Zone	Assess Value	School Road
08	02	09	00	00	05	01	600	R4
							2,050	BS
08	02	09	04	05	03	00	2,010	R4
							3,060	BS
08	02	10	00	00	04	01	190	R4
							1,890	BS
09	01	02	00	00	10	00	160	R5
							1,490	C2
09	04	17	00	00	12	01	7,200	R5
							10,530	CL
09	04	17	00	00	17	00	1,240	R5
							3,360	CL
09	04	20	04	21	08	00	OLD 2,770	R5
							NEW 2,490	CL
09	06	13	00	00	04	02	320	R5
							2,330	C2
09	07	25	00	00	07	00	180	R5
							1,570	C2
09	07	26	00	00	06	00	1,190	R5
							3,040	C2
10	08	27	00	00	11	00	3,900	R5
							5,760	C2
11	04	20	00	00	30	00	OLD 2,370	R6
							NEW 1,820	OS

12	01	12	00	00	12	00	OLD	5,230	R71
							NEW	6,000	CI
12	07	36	02	10	04	00		2,030	R3
								3,910	SS
12	07	25	03	04	06	00		650	R3
								2,770	SM
12	07	36	02	11	01	00	OLD	3,740	R3
							NEW	2,760	SS
12	07	36	02	11	10	00		5,280	R3
								6,370	SS
12	07	36	02	09	06	00		2,320	R3
								3,210	SS
12	07	25	03	06	04	00	OLD	760	R3
							NEW	1,160	SM
13	01	12	00	00	05	01		620	R3
								1,870	CI
13	01	12	00	00	05	00		1,260	R3
								2,510	CI
13	06	13	00	00	11	01		220	R3
								2,200	CI
13	07	26	00	00	01	00		5,120	R3
								6,430	CI
13	07	26	00	00	12	04	OLD	1,650	R3
							NEW	1,480	CI

13	07	26	00	00	04	00		1,390	R3
								5390	CI
13	08	33	00	00	04	02		610	R1
								1,520	CI
13	08	33	00	00	04	01		70	R1
								1,560	CI
13	09	31	00	00	14	00		950	R3
								2,910	CI
13	09	29	00	00	10	00	OLD	4,380	R3
							NEW	2,990	CI
13	09	32	00	00	08	00	OLD	1,350	R1
							NEW	1,310	CI
13	02	09	00	00	12	00		1,710	R71
								1,820	CI
13	01	02	00	00	01	01		410	R71
								1,310	CI
13	01	01	00	00	02	00		2,000	R71
								2,030	CI
13	09	31	00	00	07	01		2,580	R3
								3,120	CI
13	02	04	00	00	13	00		890	R71
								2,280	CI
13	09	29	00	00	05	03	OLD	2,680	R3
							NEW	2,200	CI

13	04	17	00	00	01	00	OLD	5,240	R1
							NEW	4,880	C1
13	01	12	00	00	08	00		1,860	R3
								3,050	C1
13	01	12	00	00	04	00		1,990	R3
								2,400	C1
13	02	09	00	00	04	01	OLD	5,670	R1
							NEW	5,000	C1
13	05	22	00	00	10	00		1,140	R3
								1,500	C1
13	08	28	00	00	04	00		14,140	R3
								14,330	C1
14	09	31	00	00	05	00		1,540	R3
								1,560	C1
10	01	01	00	00	01	00		3,970	R2
								5,040	NC
10	01	01	00	00	28	00		3,360	R2
								6,010	NC
10	01	01	00	00	34	00		9,420	R2
								9,940	NC
10	01	01	00	00	61	00		1240	R2
								2,090	NC
1								6,060	R2
10	01	12	03	07	03	00		7,700	NC

P-9 15.60

10	02	01	00	00	18	00	Old	1,210	R2
							New	2,170	C2
10	03	08	00	00	01	00	Old	970	C2
							New	3010	C2
10	04	17	00	00	12	00	Old	910	C2
							New	2,230	C2
10	05	16	00	00	13	00	Old	3140	R2
							New	4,380	C2
10	05	22	00	00	10	01	Old	2010	R2
							New	2390	C2
10	05	22	00	00	28	00	Old	2580	R2
							New	2930	C2
10	06	13	04	04	02	00	Old	5020	R2
							New	5430	MS
10	06	14	00	00	19	00	Old	190	R2
							New	2,280	C2
10	06	24	02	02	05	00	Old	3950	R2
							New	4980	C2
10	06	24	02	03	04	00	Old	1250	R2
							New	7990	C2
10	08	27	00	00	15	02	Old	1520	R2
							New	3120	C2
10	08	27	00	00	9	00	Old	1860	R2
							New	2710	C2

10	08	33	00	00	13	00	Old	3030	R2
							New	3390	C2
11	05	22	02	02	09	00	Old	3060	R6
							New	5020	OS
11	02	10	02	02	03	00	Old	1620	R6
							New	1960	OS
11	05	22	02	09	12	00	Old	5210	R6
							New	5660	OS
11	05	15	03	08	10	00	Old	1080	R6
							New	3250	OS
11	05	15	03	08	11	00	Old	1140	R6
							New	3720	OS
11	05	22	02	09	27	00	Old	4670	R6
							New	5300	OS
11	05	22	02	10	10	00	Old	950	R6
							New	1430	OS
11	08	27	04	11	04	00	Old	720	R6
							New	1180	OS
11	08	27	04	13	02	00	Old	740	R6
							New	1180	OS

JPS TB
 RMI
 J.T.

CHANGE IN ASSESSED VALUE

DATE _____ SCH DIST R10 ROAD DIST C2 AMB _____ FIRE _____ CITY _____
 OWNER'S NAME Neal, Robert A ADDRESS _____

MAP and PARCEL NO. 99 10 03 06 00 00 10 00

LEGAL DESCRIPTION SW 1/4 NE 1/4 6-27-22

SUBCLASS	APPRAISED	OLD	ASSESSED	APPRAISED	NEW	ASSESSED
Residential		@19%			@19%	
Agriculture		@12%			@12%	
Commercial		@32%			@32%	
Total			<i>2</i>			<i>2</i>

REASON FOR CHANGE Add parcel -- appraised with #09

ASSESSED VALUE	STATE	CNTY	LIBR	HLTH	HDCP	SCH	ROAD	AMB	FIRE	SURT		
WAS												
NOW												

NOTES / MISC. _____

COUNTY MO.

BRIEF LEGAL DESCRIPTION

W 15 ac. SW 1/4 NE 1/4 N of river.

Drawn with
Pencil
Use end of pen

COUNTY NUMBER	TWP	AREA	SEC.	1/4 SEC.	BLK. NO.	PARCEL NO.
991	10	03	06			
ACCOUNT NUMBER	DIST.	DIST.	DIST.	DIST.	DIST.	CITY
LOT SIZE	ACREAGE					
200 X 60						

OWNERS NAME	MAILING ADDRESS	DATE ACQ.	CONSID.	DEED BOOK	PAGE NO
Neal, Roger Robert A	Rt. 2, Box 73-E Nixa 65714			147	273

NOTES	PROPERTY TYPE	UTILITIES	E	W	S	G	ALL
	BUILDING PERMITS - CONST CODE	ROADS	P	G	D	O	
		TOPO.	LEV	ROLL	STP	LOW	HI
		ZONING					

LAND APPRAISED BY	PROC BY	LAND VAL	IMP VAL	TOTAL VAL	ASSMT VAL

Quantity	Type	Desc	PF	DEPT	Unit Price	NT	Rate	Value

LAND VAL	IMP VAL	TOTAL VAL	ASSMT VAL

RENTAL INFORMATION

See parcel 9

Handwritten notes and signatures at the bottom of the page.

Joe B
RMI
J.J.

CHANGE IN ASSESSED VALUE

DATE _____ SCH DIST R2 ROAD DIST C2 AMB x FIRE _____ CITY _____
OWNER'S NAME _____ ADDRESS _____

MAP and PARCEL NO. 99 05 22 00 00 00 14 00

LEGAL DESCRIPTION _____

SUBCLASS	APPRAISED	OLD	ASSESSED	APPRAISED	NEW	ASSESSED
Residential	0000	@19%	0000	00	@19%	00
Agriculture		@12%			@12%	
Commercial		@32%			@32%	
Total	00		00	00		00

REASON FOR CHANGE Delete parcel-----controlled on #13

ASSESSED VALUE	STATE	CNTY	LIBR	HLTH	HDCP	SCH	ROAD	AMB	FIRE	SURT		
WAS												
NOW												

NOTES / MISC. _____

0-0.5-22-000-000-014-000

CHURCH

00-000000-0000

LEGAL DESCRIPTION:

00000

HE S. 165' OF W. 264' OF SW1/4 SE1/4.

L.V. INDEX LOT SIZE AVERAGE RESIDC
 1.31 246X165-D 0.00

UTIL E F.W. 00/00/00
 ROAD P CLASS 00/00/00
 JOPO R REVIEW 00/00/00
 INFO INFO, SV SA ENT

APPROVEMENTS PROPERTY TYPE	APPRaised LAND	TOTAL	ASSESSED TOTAL	LAND AREA	DEPTH FAC	ADJ FAC	ADJ AMOUNT	EVALUATION	BASE COST	EXTN-FAC	AMT
BUILDING PERMITS PROPERTY TYPE	5										
ZONING CODES APPRAISED BY:									R2	C2	AMB
UNL PRICE											
UNL PRICE											
ADJ AMOUNT											
EVALUATION											
BASE COST											
EXTN-FAC											
AMT											

5/3 105-2A-07-86-000-000-014-000

J. J.
PM
200

CHANGE IN ASSESSED VALUE

DATE 6-15-88 SCH DIST R10 ROAD DIST TE AMB FIRE BR CITY

OWNER'S NAME Union Pacific RR ADDRESS 210 N 13th St St Louis Mo 63103

MAP and PARCEL NO. 99 09 01 02 04

LEGAL DESCRIPTION NW $\frac{1}{4}$ NW $\frac{1}{4}$ N of CK S $\frac{1}{2}$ abandoned R R

SUBCLASS	APPRAISED	OLD	ASSESSED	APPRAISED	NEW	ASSESSED
Residential		@19%			@19%	
Agriculture		@12%			@12%	
Commercial		@32%			@32%	
Total						

REASON FOR CHANGE PARCEL NOT ON BOOKS

ASSESSED VALUE	STATE	CNTY	LIBR	HLTH	HDCP	SCH	ROAD	AMB	FIRE	SURT		
WAS												
NOW												

NOTES / MISC.

MAP WORK INDEX CARD

99-19-01

CO. ID. NO.

COUNTY MISSOURI

MAP NO.

MISSOURI UNIFORM PARCEL NUMBER

TOWNSHIP AREA REC. SEC. 34 REC. 4

BLK. PARCEL NO.

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

PROPERTY ADDRESS

2.1 - Class 7

Value

TB
 Joe
 J. J.
 Bill

CHANGE IN ASSESSED VALUE

DATE _____ SCH DIST R6 ROAD DIST 05 AMB S FIRE OF _____ CITY _____
 OWNER'S NAME Burlington Northern RR ADDRESS _____

MAP and PARCEL NO. 99 11 05 22 02 08 05

LEGAL DESCRIPTION Abandoned R R

SUBCLASS	APPRAISED	OLD	ASSESSED	APPRAISED	NEW	ASSESSED
Residential		@19%			@19%	
Agriculture		@12%			@12%	
Commercial		@32%			@32%	
Total	<u>2</u>		<u>2</u>	<u>2</u>		<u>2</u>

REASON FOR CHANGE No value - add parcel

ASSESSED VALUE	STATE	CNTY	LIBR	HLTH	HDCP	SCH	ROAD	AMB	FIRE	SURT		
WAS												
NOW												

NOTES / MISC. _____

COUNTY NUMBER	TWP	AREA	SEC.	1/4 SEC.	BLK. NO.	PARCEL NO.
99	11	05	22	021	108	05

ACCOUNT NUMBER	DIST.	DIST.	DIST.	CITY

LOT SIZE	ACREAGE
	6.2

OWNERS NAME	MAILING ADDRESS
Burlington Northern RR	3253 E Chestnut Ex Spfd Mo 65803

Abandoned R R R/O/W running N & S in NW 1/4 sec 22
 22 - 27 - 21

LAND VAL.	ASSMT. VAL.	TOTAL VAL.

DATE ACQ. NO. YR.	CONSID.	DEED BOOK	PAGE NO

PROPERTY TYPE	BUILDING PERMITS - CONST CODE	UTILITIES	E	W	S	G	ALL

LAND VAL.	ASSMT. VAL.	TOTAL VAL.

TB
2008
R.M.

CHANGE IN ASSESSED VALUE

DATE _____ SCH DIST _____ ROAD DIST _____ AMB _____ FIRE _____ CITY _____
 OWNER'S NAME Burlington Northern RR ADDRESS _____

MAP and PARCEL NO. 99 11 05 16 00 00 26 00 _____

LEGAL DESCRIPTION E 1/2 sec 16

SUBCLASS	APPRAISED	OLD	ASSESSED	APPRAISED	NEW	ASSESSED
Residential	<input checked="" type="checkbox"/>	@19%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	@19%	<input checked="" type="checkbox"/>
Agriculture		@12%			@12%	
Commercial		@32%			@32%	
Total	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

REASON FOR CHANGE Add Parcel

ASSESSED VALUE	STATE	CNTY	LIBR	HLTH	HDCP	SCH	ROAD	AMB	FIRE	SURT		
WAS												
NOW												

NOTES / MISC. _____

COUNTY NUMBER	TWP	AREA	SEC.	1/4 SEC.	BLK. NO.	PARCEL NO.
59	11	05	16	1	26	1
ACCOUNT NUMBER				DIST.	DIST.	CITY
OF				R 6	O S	A 1

LOT SIZE _____
ACREAGE _____

3.8

OWNERS NAME

MAILING ADDRESS

Burlington Northern R R

3253 E Chestnut Ex Spfd Mo 65803

16 - 27 - 21

DATE ACQ. MO. YR.	CONSID.	DEED BOOK	PAGE NO.	IMR VAL.	LAND VAL.	TOTAL VAL.	ASSMT. VAL.

NOTES

PROPERTY TYPE

BUILDING PERMITS - CONST CODE

UTILITIES

ROADS

TOPO.

ZONING

APPLICABLE ZONING USE VALUE

RENTAL INFORMATION

COMMISSIONERS

RALPH N. SMITH, CHAIRMAN
VAN E. DONLEY, MEMBER
ROBERT E. COLEMAN, MEMBER



BRUCE E. DAVIS
ADMINISTRATIVE SECRETARY

FRANK W. MAY
COUNSEL

**STATE TAX COMMISSION
OF MISSOURI**

623 EAST CAPITOL AVENUE, POST OFFICE BOX 146
JEFFERSON CITY, MISSOURI 65102-0146
TELEPHONE: 314/751-2414

November 21, 1989

Tommy Bilyeu
Christian County Assessor
Christian County Courthouse
Ozark, MO 65721

Re: STC Appeals Number 88-50501 through 88-50524
KAMO Electric Cooperative

Dear Mr. Bilyeu:

Several months ago, the Commission contacted the Christian County Clerk and inquired if the above taxpayer had appeared before the board of equalization of your county. It was reported to us that the above taxpayer did not appear before the board for the tax year 1988.

Enclosed is a sample Motion to Dismiss with an attached Affidavit. Please check your records, and if you feel this motion is in order, please have your prosecutor sign the motion and the secretary of the board of equalization sign the affidavit, and return these to our office at your earliest convenience.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Bruce E. Davis".

Bruce E. Davis
Administrative Secretary
State Tax Commission

BED:bh
Enclosure

KAMO ELECTRIC COOPERATIVE,)
)
 Complainant,)
)
 v.)
)
 TOMMY BILYEU, ASSESSOR)
 FOR THE COUNTY OF CHRISTIAN,)
 MISSOURI,)
)
 Respondent.)

Appeals Number 88-50501
 through 88-50524

AFFIDAVIT

STATE OF MISSOURI)
) ss.
 COUNTY OF CHRISTIAN)

I, _____, being first duly sworn,
 state that I am the Secretary of the Christian County Board of
 Equalization, that I have reviewed the records of the Board of

Equalization for the tax year 1988, and that ~~there was no~~ *KAMO Electric*
Cooperative failed to perfect an appeal, and failed to appear for the scheduled
~~appeal by KAMO Electric Cooperative.~~

Hearing before the Equalization Board of Christian County Missouri;
 Further, affiant saith naught.

Subscribed and sworn to before me, a Notary Public in
 aforesaid county and state this _____ day of _____,
 1989.

 NOTARY PUBLIC

My commission expires:
 _____.

KAMO ELECTRIC COOPERATIVE,)
)
 Complainant,)
)
 v.)
)
 TOMMY BILYEU, ASSESSOR)
 FOR THE COUNTY OF CHRISTIAN,)
 MISSOURI,)
)
 Respondent.)

Appeals Number 88-50501
through 88-50524

MOTION TO DISMISS

COMES NOW Respondent, Assessor of Christian County, and moves the State Tax Commission of Missouri to dismiss the above-numbered appeals for the reason that Complainant failed to ~~make~~ ^{perfect} appeal to the Christian County Board of Equalization for the year 1988 ~~as more fully provided in the attached~~ ^{and failed to appear ~~for~~ for the scheduled hearing before the Equalization Board of Christian County, Missouri} Affidavit; and therefore the Commission lacks subject matter jurisdiction to consider these complaints.

Prosecuting Attorney

CERTIFICATE OF MAILING

I hereby certify that on the _____ day of _____, 1989, a true and correct copy of the above and foregoing was mailed, postage prepaid to:

Jot Hartley, Esq.
P.O. Box 577
Vinita, OK 74301

Prosecuting Attorney

KAMO ELECTRIC COOPERATIVE,

Complainant,

v.

TOMMY BILYEU, ASSESSOR
FOR THE COUNTY OF CHRISTIAN,
MISSOURI,

Respondent.

)
)
)
)
) Appeals Number 88-50501
) through 88-50524
)
)
)
)
)

MOTION TO DISMISS

COMES NOW Respondent, Assessor of Christian County, and moves the State Tax Commission of Missouri to dismiss the above-numbered appeals for the reason that Complainant failed to perfect appeal to the Christian County Board of Equalization for the year 1988 and failed to appear for the scheduled hearing before the Equalization Board of Christian County, Missouri as more fully provided in the attached Affidavit; and therefore the Commission lacks subject matter jurisdiction to consider these complaints.




Prosecuting Attorney

CERTIFICATE OF MAILING

I hereby certify that on the 21 day of December, 1989, a true and correct copy of the above and foregoing was mailed, postage prepaid to:

Jot Hartley, Esq.
P.O. Box 577
Vinita, OK 74301



Prosecuting Attorney

KAMO ELECTRIC COOPERATIVE)
)
 Complainant,)
)
 v.)
)
 TOMMY BILYEU, ASSESSOR)
 FOR THE COUNTY OF CHRISTIAN,)
 MISSOURI,)
)
 Respondent.)

Appeals Number 88-50501
 through 88-50524

AFFIDAVIT

STATE OF MISSOURI)
) ss.
 COUNTY OF CHRISTIAN)

I, Junior C. Concha, being first duly sworn, state that I am the Secretary of the Christian County Board of Equalization, that I have reviewed the records of the Board of Equalization for the tax year 1988, and that KAMO Electric Cooperative failed to perfect an appeal, and failed to appear for the scheduled hearings before the Equalization Board of Christian County, Missouri.

Further, affiant saith naught.

Junior C. Concha

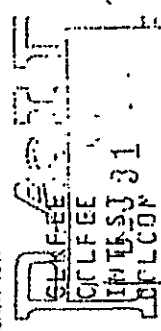
Subscribed and sworn to before me, a Notary Public in aforesaid county and state this 21 day of December, 1989.

[Signature]
 NOTARY PUBLIC

My commission expires:
June 12 1991

CHRISTIAN COUNTY, MISSOURI
REAL PROPERTY
TAX STATEMENT

TAX ASSESSMENTS
ARE BASED ON OWN-
ERSHIP OF PROPERTY
ON JANUARY 1ST. TAXES
BECOME DELINQUENT
JANUARY 1ST.



NON-CLEARANCE OF
CHECKS
PROPERTY COLLECTOR
MAKE CHECKS PAYABLE

EDDIE GLENN, COLLECTOR
P.O. BOX 579
OZARK, MISSOURI 65

YEAR	CASE NUMBER	VALUATION	DESCR.	AMOUNT
1987	04-0.8-33-000-000-124-001	71,200	STAT CITY	21.00
			CITY	100.00
			LIEN	72.50
			PLT	42.72
			MI CP	71.20
			SET	242.00
			SE	1,554.28
			OS	220.72
			APP	113.92
			FIRE	170.00
			TOTAL	2,714.84

WHEN PAYING DELINQUENT TAX, CONTACT COLLECTOR'S OFFICE FOR INTEREST AND PENALTY CHARGES.

RETURN ALL COPIES OF THIS STATEMENT
TAX RECEIPT

THIS STATEMENT BECOMES A RECEIPT WHEN PAID AND OFFICIALLY CANCELLED.

COMM VAL 71,200
PROPERTY DESCRIPTION

SEC. 125' N. OF N. SIDE OF CP. SEC. 14
SWC 1/4 SE 1/4, T14N, R65E, THE
S20' TO W. SIDE 1/4 PLY 15 ETC

QUESTIONS ABOUT ASSESSMENT AND CHANGE OF ADDRESS CONTACT
THE COUNTY ASSESSOR, (417) 485-2440

COLLINS, CAROLE E CYNTHIA
% COLLINS, CLIFTON
RT. 2, BOX 128
OZARK, MO. 65721

No. 4-8-33-124-1
4-9-33-125-

CHRISTIAN COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 1988

Owner Carole, Cameron Collins, Cynthia Fitzgibbon Parcel # 04-0.8-33-000-000-124-001
Mailing Address Route #2, Box 128 Situs Address _____
City, State, Zip Ozark, Mo. 65721 Property-Type & Use Commercial Rental
Phone # 485-7304

Agent Carole Collins Property Description Seg. 125' N of N side
Address Route #2, Box 128 of Co. Rd. at SWC SE1/4, th N 865', th E
City, State, Zip Ozark, Mo. 65721 620' to W side R/W Highway 65 ETC
Phone # 485-7304

1. Nature of Appeal Reduce valuation
2. Basis for Appeal Closing of intersection by highway dept. has caused 5 tenants to move out, leaving vacancies for up to a year, and forcing us to reduce rents to keep remaining tenants.
3. Opinion of Market Value as of January 1, 1988 _____
4. Purchase Price \$ gift from Estel Campbell Purchase Date 11-26-82
5. Type of Sale _____
6. Subsequent improvements made to property normal maintenance
Cost _____

NOTE: Income type property owners should submit income and expense information on forms provided.

NOTE: DO NOT FILL OUT BELOW THIS LINE, FOR COUNTY USE ONLY

	1988 Assessment	Owner's Opinion of Market Value	Market Value- by BOE	New 1988 Assessment
Residential	_____	_____	x.19	_____
Agricultural	_____	_____	x.12	_____
Commercial	_____	_____	x.32	_____
Total	_____	_____	_____	_____

Reason for Change _____

DATE _____
By _____

Please Complete and mail one copy back. Bring the other copy with you to the hearing.

SANDRA

CHRISTIAN COUNTY

1/1/87

DEPRECIATION GUIDE

YEARS OLD	H/C AND ABOVE	H/D, H/D+ & H/C-AVERAGE	H/D- & BELOW
1	98	98	97
2	97	97	95
3	96	96	94
4	95	95	92
5	94	94	91
6	92	91	90
7	91	90	88
* 8-13	90	85	80
* 14-18	85	80	75
* 19-24	80	75	70
* 25-29	75	70	65
* 30-34	70	65	60
* 35-39	65	60	55
* 40-44	60	55	50
45-49	55 Observed Condition	50 Observed Condition	45 Observed Condition
50-54	50	45	40
55-59	45	40	35
60-64	40	35	30
65-69	35	30	25
70-74	30	25	20
75-79	25	20	15
80-84	20	15	10
More Than 84	15	10	5

Observed Condition

6

This depreciation table depicts normal wear and maintenance. Excessive wear and tear, or abnormal maintenance or renovation which would change the remaining economic life of the structure must be taken into account through OBSERVED CONDITION.