

2002

**BOARD OF
EQUALIZATION**

OFFICE OF
KATHRYN C. BLUNT
CLERK OF THE COUNTY COMMISSION
CHRISTIAN COUNTY
100 W. CHURCH STREET - Room 206 - Ozark, MO 65721
Phone: 417-581-6360 • Fax: 417-581-8331

NOTICE OF MEETING OF BOARD OF EQUILIZATION

The annual meeting of the Christian County Board of Equilization will begin hearing appeals on assessments Monday, July 8, 2002 and will meet each Monday and Thursday through July 29, 2002 in room 100 of the Christian County Courthouse. Anyone wishing to appeal their assessment should first contact the County Assessors Office at 581-2440 for an informal hearing. If differences cannot be resolved, then an appointment with the Board of Equilization should be made.

The basis for appeal is the true value in money, the subclassification of the property, or the exempt/taxable status of the property as of the tax day. You may receive forms for your appeal by contacting the County Clerk's Office at 100 W Church, Ozark, MO 65721 or by phoning 581-6360.



July 11, 2002

Christian County Commissioner's Office
Attn: Linda
100 West Church Street Room 100
Ozark, MO 65721

Dear Linda:

We respectfully withdraw our 2002 appeal to the Board of Equalization on the attached account numbers for Missouri Gas Energy.

Thank you for your cooperation.

Sincerely,

Greg E. Odel
Manager, Property Tax

Encl.

7/16/02
Debbie
Sandra has
copies for her
files also.
Thanks
Linda

#2

Christian County Assessor



McLeodUSA Network Services, Inc.
Appeal of 2002 Local Assessment derived from Schedule 14
Part of Centrally Assessed Property

Dear County Assessor:

Ernst & Young, LLP is the Authorized Agent to handle property tax matters for McLeodUSA Network Services, Inc. (McNet). For the 2002 Tax Year, McNet was determined to have telecommunication operating property in the State of Missouri. This was the first year all assets in the State were filed under the methodology for reporting Centrally Assessed Property. While completing the overall process of filing, Schedule 14 of the Central Return Packet was completed and forwarded to your County, by April 1st, for valuation. An error was made in completing Schedule 14 in that system-operating property (including fiber, switching equipment, etc) was included in the totals reported to the County. This oversight placed all system property cost in your County as locally assessed Non-Operating property. When the Schedule was valued, no depreciation was applied nor was any consideration given for obsolescence in correlation with either the current market conditions of the Telecommunications Industry or the financial condition of McLeodUSA. These arguments would have been addressed with the State Tax Commission, however, since these assets were included in the local Schedule 14 values, the State conceded any valuation to the entity. Therefore, all assessed valuation to McNet is being generated from your Schedule 14 assessment that is considerably over market value.

As a result, we respectfully request that a hearing date be set to address the overvaluation issue for McNet resulting from the Fair Market Value placed by your office on the system operating property within Schedule 14. I am enclosing information to support our claim. We would like to set up a time for a telephone conference to review this issue.

Should you have any additional questions, please contact me at 713-750-5938 or Vincent Cheng at 713-750-8463.

Sincerely,

Ronald J. Kane
Property Tax Group

*7-11-02
Christy McPherson
713-750-5905
left voice mail
342,000
not complete
depreciation*

*7-15-02
713-750-1091
Curtis Storg
He will call Sandra
tomorrow - 7-16-02 - wants
to send affidavit
with her*

Enclosure

OFFICE OF
JUNIOR C. COMBS
CLERK OF THE COUNTY COMMISSION
CHRISTIAN COUNTY
100 W. Church St. - Room 206 - Ozark, MO 65721
Ph. 417-581-6360 - Fax: 417-581-8331

BOARD OF EQUALIZATION

TAX YEAR 2001

NOTICE IS HEREBY GIVEN THAT AT THE MEETING OF THE CHRISTIAN COUNTY BOARD OF EQUALIZATION HELD ON 07-09-01, IT WAS DECIDED THERE WOULD BE NO CHANGE IN THE VALUATION OF THE PROPERTY HEREIN DESCRIBED. FINALIZED BY SAID BOARD.

PARCEL # 100614003001001001


CHRISTIAN COUNTY CLERK



Jeffrey E. Smith Companies

206 Peach Way
P.O. Box 7688
Columbia, Missouri 65205

573-443-2021
573-442-4261 fax

May 9, 2001

Christian County Board of Equalization
c/o Junior Combs
Secretary to the Board of Equalization
100 West Church Street, Room 206
Ozark, MO 65721

Re: Branson Christian County, L.P. – Parcel #100614003001001001

Dear Mr. Combs,

This letter is written to you in your capacity as Secretary to the Board of Equalization and is an appeal to that Board for the assessment of parcel listed above. This parcel has been appealed to the State Tax Commission in the past and the appeal is still pending. It is our position that the Assessor has not used the appropriate method for valuing this parcel. For that reason we are providing you with this appeal. Under the Missouri Statute, 137.275 R.S.Mo., "every person who thinks himself aggrieved by the assessment of his property may appeal to the County Board of Equalization, in person, by attorney or agent, or in writing." We prefer to present this appeal in writing. If the Board requires that we appear, please provide us notice of the date and time when appearance is required. Address that notice to Joey Holmgren, Jeffrey E. Smith Companies, P.O. Box 7688, Columbia, MO 65205. If appearance is necessary, please forward the decision of the Board of Equalization to the same address in writing.

Sincerely,

A handwritten signature in cursive script that reads "Joey Holmgren".

Joey Holmgren
Jeffrey E. Smith Companies

Christian COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 2002

Owner McLeod USA Network Services, Inc.
Mailing Address P.O. Box 3177
City, State, Zip Cedar Rapids, IA 52406
Phone # (319) 790-7115

Parcel # _____
Situs Address _____
Property Type & Use _____

Agent Ernst & Young LLP
Address 1221 McKinney Street, Suite 2400
City, State, Zip Houston, TX 77010
Phone # (713) 750-8463

Property Description _____

- Nature of Appeal Assessment is over market value per Schedule 14.
- Basis for Appeal Please see enclosed obsolescence package.
- Opinion of Market Value as of January 1, 2002 \$60,1089
- Purchase Price \$ _____ Purchase Date _____
- Type of Sale _____
- 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

	2002 Assessment	Owner's Opinion of Market Value	Market Value by BOE	New 2002 Assessment
Residential	_____	_____	_____	x.19 _____
Agricultural	_____	_____	_____	x.12 _____
Commercial	_____	_____	_____	x.32 _____
Total	_____	_____	_____	_____

Reason for Change _____

DATE _____
By _____

7-28-97
11:00

JEFFREY SMITH COMPANIES
11000 AIRPORT DR.
COLUMBIA, MO 65201

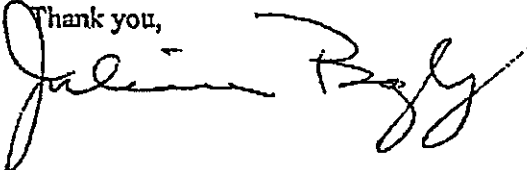
TO: Junior Combs
Fax 417 581 8331

FROM: Juliana Bagby
573 - 443-2021 phone
573 - 443-2725 fax

DATE: July 17, 1997

PAGE 1 of 3

I would like to request our hearings at 11:00 a.m. on Monday July 28. I will also send the applications by mail.

Thank you,


7-28-97

Request hearing on July 28 at 11:00 a.m.

No. _____

417-581-8331

CHRISTIAN

COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 19 97

Owner BRANSON CHRISTIAN COUNTY L.A. Parcel # 18-0.6-14-003-001-001-001

Mailing Address P.O. Box 7688 Situs Address 250 S. TRIMAN BLVD

City, State, Zip COLUMBIA MO Property Type & Use RESIDENTIAL -

Phone # 573-443-2021 INCOME PRODUCING APARTMENT

Agent JACK BAYLOCK - appraiser COMPLEX SUBJECT TO RENT RESTRICTIONS

Address 802 E. BROADWAY Property Description LOT 13 NIXON CITY

City, State, Zip COLUMBIA MO 65201 CENTER SOUTH IV

Phone # 573-449-4177

1. Nature of Appeal REDUCTION OF VALUATION

2. Basis of Appeal OVER-VALUED

3. Opinion of Market Value as of January 1, 1997 BEING DETERMINED

4. Purchase Price \$ CONSTRUCTED Purchase Date _____

5. Type of Sale _____

6. Subsequent improvements made to property _____

Cost _____

*Juliana Baylock
Fairway management co.*

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

19__ Assessment	Owners' Opinion of Market Value	Market Value by BOE	New 19__ Assessment
Residential	_____	_____	x.19
Agricultural	_____	_____	x.12
Commercial	_____	_____	x.32
Total	_____	_____	_____

Reason for Change _____

DATE NO change - referred to State BY _____

Request Hearing on July 28 at 11:00 a.m.

No. _____

CHRISTIAN

COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 19 97

Owner BRANSON CHRISTIAN COUNTY L.A. Parcel # 10-0.6-14-003-001-001-002

Mailing Address P.O. Box 7688 Situs Address 250 S. TRUMAN BLVD

City, State, Zip COLUMBIA MO Property Type & Use RESIDENTIAL -

Phone # 573-443-2021 INCOME PRODUCING APARTMENT COMPLEX SUBJECT TO RENT RESTRICTIONS

Agent JACK BLAYLOCK Property Description _____

Address 802 E. BROADWAY LOT 14 NIXA CITY

City, State, Zip COLUMBIA MO 65201 CENTER SOUTH PHASE 4

Phone # 573-449-4177 LOT 14

1. Nature of Appeal REDUCTION OF VALUATION

2. Basis of Appeal OVER-VALUED

3. Opinion of Market Value as of January 1, 1997 BEING DETERMINED

4. Purchase Price \$ CONSTRUCTED Purchase Date _____

5. Type of Sale _____

6. Subsequent improvements made to property _____

Cost _____

Withdrawn

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

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

Reason for Change _____

DATE _____ BY _____

**BRANSON CHRISTIAN COUNTY L.P.
REAL ESTATE PROPERTY VALUATION
MAP # 10-0.6-14-003-001-001-001**

07/28/97

**VALUE BASED ON DISCOUNTED NOI OVER RESTRICTED RENT PERIOD
COMPOUNDED AT ANNUAL INFLATION RATE PLUS THE DISCOUNTED
CAPITALIZED NOI USING ESTIMATED MARKET RENTS**

ASSUMPTIONS		RESULTS	1997	CAPITALIZED
			ASSESSMENT	INCOME
RENT RESTRICTED YEARS	15	APPRAISED VALUE	1,501,789	
ADD'L RESTRICTED YEARS	3	CAPITALIZED VALUE		869,056
PLACED IN SERVICE	04/29/94	ASSESSED VALUE	285,340	165,121
YEARS IN SERVICE	3	RATE	0.05360	0.05360
YEARS TO SALE	15	CALCULATED TAX	15,294	8,850
DISCOUNT RATE	9.00%	SURTAX	0.00	0.00
CAPITALIZATION RATE	10.00%	TOTAL TAX	15,294	8,850
INFLATION RATE - RESTRICTED RE	2.00%	REDUCTION	N/A	6,444
INFLATION RATE - EXPENSES	2.00%	# of UNITS	48	48
INFLATION RATE - MARKET RENTS	2.00%	TAX PER UNIT	319	184

DISCOUNTED VALUE OF ANNUAL NOI DURING RESTRICTED RENT PERIOD

		CURRENT RESTRICTED RENTS		
2 BEDROOM 900 SQ. FT.	# UNITS	20 X RENT	\$290	\$69,600
2 BEDROOM 900 SQ. FT.	# UNITS	28 X RENT	\$340	114,240
	# UNITS	X RENT		0
	# UNITS	X RENT		0
Laundry	# UNITS	48 X	\$3	1,728
GROSS POTENTIAL INCOME				\$185,568
VACANCY ALLOWANCE				5.00%
				(9,278)
EFFECTIVE GROSS INCOME				\$176,290
ANNUAL OPERATING EXPENSES				70.85%
				(130,248)
NET OPERATING INCOME (NOI) BUDGETED FOR 1997				\$46,042
SUM OF ANNUAL NOI DURING RESTRICTED RENT PERIOD				\$826,031
DISCOUNTED VALUE OF ANNUAL NOI DURING RESTRICTED RENT PERIOD				427,014

CAPITALIZED VALUE OF MARKET RENTS AT END OF RESTRICTION PERIOD

		CURRENT MARKET RENTS	ESTIMATED MARKET RENT *	
2 BEDROOM 900 SQ. FT.	# UNITS	20 X RENT	410	552
2 BEDROOM 900 SQ. FT.	# UNITS	28 X RENT	410	552
	0 # UNITS	0 X RENT		0
	0 # UNITS	0 X RENT		0
Laundry	# UNITS	48 X	\$3	4
GROSS POTENTIAL INCOME				\$2,326
VACANCY ALLOWANCE				10.00%
				(32,017)
EFFECTIVE GROSS INCOME				\$288,149
ANNUAL OPERATING EXPENSES				40.00%
				(127,136)
NET OPERATING INCOME (NOI)				\$161,013
CAPITALIZED VALUE OF NOI AT 10% CAPRATE				1,610,132
DISCOUNTED REVERSION VALUE				\$442,043

TOTAL CAPITALIZED VALUE

\$869,056

* Compounded at inflation rate for rents

BRANSON CHRISTIAN COUNTY L										
MAP #	1	2	3	4	5	6	7	8	9	10
10-0.6-14-003-001-001-001	185,568	189,279	193,065	196,926	200,865	204,882	208,980	213,159	217,422	221,771
INCOME	9,278	9,464	9,653	9,846	10,043	10,244	10,449	10,658	10,871	11,089
VACANCY	176,290	179,815	183,412	187,080	190,822	194,638	198,531	202,501	206,551	210,682
EGI	117,248	119,593	121,985	124,425	126,913	129,451	132,040	134,681	137,375	140,122
OPER EXP	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
RESERVE	130,248	132,593	134,985	137,425	139,913	142,451	145,040	147,681	150,375	153,122
TOTAL EXP	46,042	47,222	48,427	49,655	50,909	52,187	53,490	54,820	56,177	57,560
NET INCOME	0.917431	0.841680	0.772183	0.708425	0.649931	0.596267	0.547034	0.501866	0.460428	0.422411
PRESENT VALUE FACTOR	42,240	39,746	37,394	35,177	33,087	31,117	29,261	27,512	25,865	24,314
PRESENT VALUE	46,042	93,264	141,691	191,346	242,255	294,442	347,932	402,752	458,929	516,489
CUMULATIVE NOI	42,240	81,986	119,381	154,568	187,645	218,762	248,023	275,536	301,401	325,715
CUMULATIVE PV OF NOI										

BRANSON CHRISTIAN COUNTY L										
MAP #	11	12	13	14	15	16	17	18	19	20
10-0.6-14-003-001-001-001	226,206	230,730	235,345	240,052	244,853	249,746	254,733	259,814	264,991	270,264
INCOME	11,310	11,537	11,767	12,003	12,243	12,487	12,736	12,990	13,249	13,514
VACANCY	214,896	219,194	223,578	228,049	232,610	237,273	242,039	246,904	251,879	256,954
EGI	142,925	145,783	148,699	151,673	154,706	157,797	160,945	164,150	167,413	170,734
OPER EXP	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
RESERVE	155,925	158,783	161,699	164,673	167,706	170,797	173,945	177,150	180,413	183,734
TOTAL EXP	58,971	60,411	61,879	63,377	64,904	66,491	68,139	69,849	71,622	73,458
NET INCOME	0.387533	0.355535	0.326179	0.299246	0.274538	0.251879	0.230199	0.209506	0.189809	0.171006
PRESENT VALUE FACTOR	22,853	21,478	20,184	18,965	17,819	16,746	15,737	14,783	13,884	13,040
PRESENT VALUE	575,460	635,871	697,750	761,127	826,031	893,476	963,491	1,036,086	1,111,271	1,189,056
CUMULATIVE NOI	348,568	370,046	390,230	409,195	427,014	443,797	459,546	475,261	490,942	506,589
CUMULATIVE PV OF NOI										
TOTAL NOI	826,031									
TOTAL DISC CASH FLOW	427,014									

07/28/97

BRANSON CHRISTIAN COUNTY I
MAP #: 10-0.6-14-003-001-001-001

	Year ending 1994	Year ending 1995	Year ending 1996
Actual Gross Income	98,961	172,200	173,700
Apartment rental			
Other income			
Laundry	76	44	494
Late/damage fees	1,185	3,419	5,421
Vacancy loss:	0	(2,720)	(4,841)
TOTAL INCOME	100,222	172,943	174,774
Operating expenses:			
Repairs and maintenance	19,717	19,739	16,620
Utilities	8,213	11,831	10,731
Management	20,049	31,104	34,669
Taxes	744	11,313	11,355
Insurance	6,177	7,304	7,052
Supplies	1,645	3,796	4,263
Advertising	5,271	4,254	7,736
Reserve for replacement	2,067	13,433	13,123
Other expenses	4,694	8,251	7,504
TOTAL EXPENSES	68,577	111,025	113,053
INCOME BEFORE DEPR AND INT	31,645	61,918	61,721

COMMENTS:

Our apartment complexes are rent restricted units subject to land use restrictions

1 SEC. DEP.	2 UNIT NUM.	3 APT. TYPE	4 LEASED TO	5 PREV. BALANCE	6 PAY DUE	7 AMT DEP	8 MISC FEE	9 RA or OUTSIDE	10 SECURITY DEPOSIT	11 BALANCE DUE	12 DATE OF PAYMENT
0	202	2	VACANT		0						
0	204	2	Hug, Christine		350						
330	206	2	Watson, Opal H		290						
320	208	2a	Foshe, Elise		280						
330	210	2a	Stowers, Pristina		330						
170	212	2a	Eddings, Michelle		340						
320	214	2a	Smart, Regina		290						
0	216	2	Hall, Robin Rae		330						
320	218	2	Latimer, Gretchen		280						
270	220	2	Patton, Lisa		290						
330	222	2a	Burke, Kanis		330						
330	224	2	Cansler, Molly		330						
0	226H	2	VACANT		0						
320	228	2a	Ketel, Susan		280						
270	230H	2	West, Dorthea		290						
0	232	2a	VACANT		0						
320	234	2a	Hilton/Spradlin		330						
170	236	2a	Castello, Cathy		340						
320	238	2a	Craig, Deborah		280						
0	240	2a	VACANT		0						
330	242H	2	Bolin, Lucy		330						
270	244	2	Gray, Teresa		290						
330	246H	2a	Bruffett/Rhodes		330						
330	248	2	Clark, Latrisa & Michael		340						
0	302	2	Allen, Denise		340						

1 SEC. DEP.	2 UNIT NUM.	3 APT. TYPE	4 LEASED TO	5 PREV. BALANCE	6 PAY DUE	7 AMT DEP	8 MISC FEE	9 RA or OUTSIDE	10 SECURITY DEPOSIT	11 BALANCE DUE	12 DATE OF PAYMENT	
320	304	2a	Diggs/Stryczek		280							EXPIR
320	306	2	Gogel/Bailey, Chandrika		290							
0	308	2a	VACANT		0							
330	310	2a	Riley, Jennifer		0			330	H			EXPIR
50	312	2a	Hardin, Kristina		280							
280	314	2a	Bremhorst, Linda		280							
330	316	2	Roberts, Deena		330							
330	318	2a	Hudgins, Misty		290							
50	320	2a	Szesny, Jolynn		226			104	H			
320	322	2a	Parks, Kay		280							
0	324	2a	VACANT		0							
320	326	2a	Lykins, Charlene		280							
320	328	2a	Rookstool, Ferol Elaine		280							
330	330	2a	Daugherty, John D		340							
0	332	2a	VACANT		0							
340	334	2a	Smiley, Melissa		340							
340	336	2	Lockhart, Shawna		340							
270	338	2	Rice, Brian		330							
330	340	2a	Rogers, Kerri		290							
320	342	2a	Van Ness, Shellee D		0			330	H			
320	344	2	Hays, Angela Schaller		330							
330	346	2a	Foland, Michelle		290							
320	348	2	Henderschott/Meacham		330							

\$11,996

Christian

COUNTY BOARD OF EQUALIZATION

7-28-97
9:30

PROPERTY ASSESSMENT APPEAL FOR 19 97

Owner FARTHING PARTNERSHIP Parcel # 11-0.6-23-003-026-004-00
 Mailing Address 1324 E. CATALPA Situs Address 205 E. BRICK
 City, State, Zip Springfield, MO 65804 Property Type & Use COMMERCIAL
 Phone # 886-2855 JOHN FARTHING

Agent _____ Property Description _____
 Address _____
 City, State, Zip _____
 Phone # _____

- Nature of Appeal Assessment
- Basis of Appeal RENT INCOME yr. income \$37,675.⁰⁰
- Opinion of Market Value as of January 1, 1997 \$ 251,167.⁰⁰
- Purchase Price \$ _____ Purchase Date 1963 ?
- Type of Sale _____
- Subsequent improvements made to property building
 Cost _____

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

Date of Appeal July 28th 9:30 A.M. 10:00 AM

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

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

Reason for Change Depreciation on building and error on pavement assessment. Dropped from \$251,167.00 to \$241,666.00 covered \$25,000 from appraisal.

DATE 7-28-97 BY _____

10:00 AM
Monday July 7th

No. 1

CHRISTIAN

COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 1997

Owner ROBERT AND BEVERLY EGGLESTON Parcel # LOT 9, RIVERDAYS SUBURBANS
Mailing Address DECEASED 3-4-97 2028 N STEEPLCHASE CT Situs Address _____
City, State, Zip VIA MO, 65414 Property Type & Use HOUSE - HOME
Phone # 417-725-3052

Agent NO AGENT - HOUSE NOT FOR SALE Property Description ATT. GARAGE 3 LEVELS 3 B.R.
Address _____
City, State, Zip _____

Photo # MANY OTHERS 2 AND 4 CAR GARAGE - SWIMMING POOLS - OTHER'S
LOT # 7 - VAN 16720 - #2 - 18260 - OTHER - WORTH 2 TO 3 TIMES VALUE AS MINE

- Nature of Appeal 1989 - VALUATION WAS 14,250 NOW 18,116 - FOR 1997
1989 TAXES 562.90 - 1996 TAXES 858.16 FOR LAST 3 YEARS THE SAME
- Basis of Appeal HOUSE WAS VACANT FOR 1 YR WHEN I BOUGHT IN 1989
BUILT BY 19 YR OLD PERSON - MANY FAULTS - REPLACED FURNACE AND AIR
IN 1996 - COST 6665.00. HAD TO REPAINT IN 1990 - \$800.00 - MISC. ITEMS
- Opinion of Market Value as of January 1, 1997 ASSESSED VALUE - \$16,000
HAVE BILLS - 2000.00
- Purchase Price \$ 82,500 Purchase Date MAY - 1989
- Type of Sale CASH AND \$55,000 LOAN AT 11% WHICH I PAID OFF IN 18 MO
- Subsequent improvements made to property AS EXPLAINED IN ITEM 2
PAS, WILL HAVE TO REPLACE 2 DOORS
4 - WINDOWS - DOUBLE GLASS - MOISTURE cost \$12,665.00 EST. TOTAL COST
375.00 EA 250.00 EA

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

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

Reason for Change Assessment re-adjusted to within 5% of market value -
BOE concurred with assessor

DATE _____ BY _____

BOARD OF EQUALIZATION AGENDA

DATE 2001 Board of EQ

TIME	SUB CLASS	TAXPAYER'S NAME (REPRESENTATIVE)	SITUS ADDRESS	PARCEL NUMBER	CHANGE YES/NO
7-9-01 10:00 AM	Res	Joe / Betty Dewdney	3902 N Willow	110112000000005	
7-9-01 at 11:00 AM	Res	Karen D Strong	1115 Bluegill St. Nixa	10-01-12-001-017-005-000	
7-12-01 at 10:00 AM	Res	Elizabeth Anderson	109 N. 8th St. Ozark	11-0-6-27-003-010-005-000	
7-12-01 9:30		Timothy + Jody Dawson	2055 Breaknoss Nixa		
		Ronald Johnson	2901 Deep Creek Canyon Country CA.	91351	
		Burk + Mickel - Jim Durall	3336 E 32nd St Tulsa OK		
		Geila Smith	900 N 15th St. Ozark, Mo.		
7-12-01 3:00 PM		Mark + Peggy Hetherington	5690 S. Farm Rd. 71 Republic, Mo		

7-12-2001 - 10:00 AM

No. _____

Christian

COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR _____

Owner Elizabeth Ann Anderson

Parcel # 11-0.6-23-003-

Mailing Address 109 N 8th St

Situs Address 010-005,000

City, State, Zip Oark Mo 65721

Property Type & Use residential

Phone # 581-4796

Agent _____

Property Description E 2 588 +

Address _____

588 Pauls Survey

City, State, Zip _____

Ex The 80' There of

Phone # _____

1. Nature of Appeal _____

2. Basis of Appeal Property has had no improvement since time of purchase

3. Opinion of Market Value as of January 1, \$ 80,000.00

4. Purchase Price \$ 86,000.00 Purchase Date 1998

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

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

Reason for Change _____

DATE _____ BY _____

BOARD OF EQUALIZATION

TAX YEAR 1999

NOTICE IS HEREBY GIVEN THAT AT THE MEETING OF THE COUNTY BOARD OF EQUALIZATION HELD ON July 16, 1999, THE VALUATION OF THE PROPERTY HEREIN BELOW DESCRIBED WAS FINALIZED BY SAID BOARD.

NOTICE IS ALSO GIVEN THAT SAID BOARD WILL MEET ON THE SECOND MONDAY IN AUGUST, TO HEAR REASON, IF ANY BE GIVEN, WHY ANY CHANGE BY SAID BOARD SHOULD NOT BE MADE.

OWNER OF PROPERTY ADDRESS OF OWNER	SUBCLASS	ASSESSOR APPRAISED ASSESSED	BOARD OF EQUALIZATION APPRAISED ASSESSED
Uniform Parcel Number <u>10-0.6-14-003-001</u> <u>001 001</u>	Residential	X.19	+ X.19
	Agricultural	X.12	X.12
	Commercial	X.32	- X.32
		1,501,800 285,340	<u>1,622,000</u> <u>308,180</u>
	TOTAL		

STATE OF MISSOURI)
)
) SS.
)
COUNTY OF Christian)

I, Junior Combs, CLERK OF THE COUNTY COMMISSION OF Christian COUNTY,

MISSOURI HEREBY CERTIFY THAT THE ABOVE IS A TRUE COPY OF THE RECORD OF THE COUNTY BOARD OF EQUALIZATION SO FAR AS THE ABOVE PROPERTY IS CONCERNED.

WITNESS MY HAND AND THE SEAL OF SAID

COUNTY COMMISSION THIS 16th DAY OF July, 1999.

Junior Combs

Clerk of the County Commission

By _____ D.C.

Branson Christian County, L.P. - Nixon

No. _____

CHRISTIAN

COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 19 99

Owner Branson Christian County, LP Parcel # 10-06-14-003-001-001-001
 Mailing Address P.O. Box 786 Situs Address 250 S Truman Blvd, Nixa MO
 City, State, zip Columbia MO 65205 Property Type & Use Residential
 Phone # Please contact attorney Apartments

Agent Cathy J. Dean - Attorney Property Description _____
 Address Folsinelli, White, Vardeman & Shalton
700 W 47th Street
 City, State, zip Kansas City MO 64112
 Phone # 816-360-4317

1. Nature of Appeal Improper appraisal technique used.
2. Basis of Appeal This issue was presented to the BOE previously and has been appealed to the State Tax Commission. That appeal is still pending.
3. Opinion of Market Value as of January 1, 1999 5869,056.00
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

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

Reason for Change _____

DATE _____ BY _____

BOARD OF EQUALIZATION

TAX YEAR 1999

NOTICE IS HEREBY GIVEN THAT AT THE MEETING OF THE COUNTY BOARD OF EQUALIZATION HELD ON 7-16-, 1999. THE VALUATION OF THE PROPERTY HEREIN BELOW DESCRIBED WAS FINALIZED BY SAID BOARD.

NOTICE IS ALSO GIVEN THAT SAID BOARD WILL MEET ON THE SECOND MONDAY IN AUGUST, TO HEAR REASON, IF ANY BE GIVEN, WHY ANY CHANGE BY SAID BOARD SHOULD NOT BE MADE.

OWNER OF PROPERTY ADDRESS OF OWNER	SUBCLASS	ASSESSOR		BOARD OF EQUALIZATION	
		APPRAISED	ASSESSED	APPRAISED	ASSESSED
Uniform Parcel Number <u>11-0.6-23-003</u> <u>026-004-000</u>	Residential		X.19		X.19
	Agricultural		X.12		X.12
	Commercial		X.32		X.32
		294,300	94,180	<u>261,321</u>	<u>83,623</u>
	TOTAL				

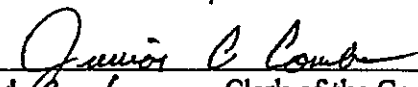
STATE OF MISSOURI)
)
) SS.
)
 COUNTY OF Christian)

I, Junior C. Combs, CLERK OF THE COUNTY COMMISSION OF Christian COUNTY,

MISSOURI HEREBY CERTIFY THAT THE ABOVE IS A TRUE COPY OF THE RECORD OF THE COUNTY BOARD OF EQUALIZATION SO FAR AS THE ABOVE PROPERTY IS CONCERNED.

WITNESS MY HAND AND THE SEAL OF SAID

COUNTY COMMISSION THIS 16th DAY OF July, 1999.


Junior C. Combs, Clerk of the County Commission

By _____ D.C.

Fairthings

Polsinelli, White, Vardeman & Shalton

**A Professional Corporation
700 West 47th Street, Suite 1000
Kansas City, Missouri 64112
(816) 753-1000
MO Telecopier (816) 753-1536**

Telecopy Information Sheet

DATE: June 16, 1999

TO: Junior Combs

FAX: 417-581-8331

FROM: Cathy J. Dean

RE: Branson Christian County, L.P. - Board of Equalization Hearing

CLIENT/MATTER NO.: 22262/40145

Number of pages including cover sheet: 2

CONFIDENTIALITY NOTICE: The information contained in this facsimile message is attorney privileged and confidential information intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify us by telephone, and return the original message to us at the above address via the U.S. Postal Service. Thank you.

If you do not receive all pages of this communication, please call Kristin Gauert at (816) 360-4348

Message

Christian COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 19 99

Owner Jennie T Farthing Parcel # 11-0.6-23-003-026-004.000
 Mailing Address PO Box 445 Situs Address East Brick - Ozark
 City, State, Zip Ozark Mo. 65721 Property Type & Use _____
 Phone # Call John Farthing 886-2855 Commercial
 Agent Attorney - Mark Orr Property Description _____
 Address PO Box 456 Retail - office - storage
 City, State, Zip Ozark Mo. 65721
 Phone # 417-581-8629

1. Nature of Appeal Property assessed over fair value
2. Basis of Appeal Loss of long term tenant - rental income
3. Opinion of Market Value as of January 1, 19 99 \$150,000.
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

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

Reason for Change _____

DATE _____ BY _____

No. _____

CHRISTIAN

COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 19 99

owner Branson Christian County, LP Parcel # 19-06-14-003-001-001
 Mailing Address P.O. Box 786 Situs Address 250 S Truman Blvd, Nixa MO
 city, State, zip Columbia MO 65205 Property Type & Use Residential
 Phone # Please contact attorney Apartments

Agent Cathy J. Dean - Attorney Property Description _____
 Address Folsinelli, White, Vardeman & Shalton
700 W 47th Street
 City, State, zip Kansas City MO 64112
 Phone # 816-360-4317

1. Nature of Appeal Improper appraisal technique used.
2. Basis of Appeal This issue was presented to the BOE previously and has been appealed to the State Tax Commission. That appeal is still pending.
3. Opinion of Market Value as of January 1, 1999 5869,056.00
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

19__ Assessment	Owners's Opinion of Market Value	Market Value by BOE	New 19 Assessment
Residential _____	_____	_____	x.19 _____
Agricultural _____	_____	_____	x.12 _____
Commercial _____	_____	_____	x.12 _____
Total _____	_____	_____	_____

Reason for Change _____

DATE _____ BY _____

Polsinelli, White, Vardeman & Shalton

**A Professional Corporation
700 West 47th Street, Suite 1000
Kansas City, Missouri 64112
(816) 753-1000
MO Telecopier (816) 753-1536**

Telecopy Information Sheet

DATE: June 16, 1999

TO: Junior Combs

FAX: 417-581-8331

FROM: Cathy J. Dean

RE: Branson Christian County, L.P. - Board of Equalization Hearing

CLIENT/MATTER NO.: 22262/40145

Number of pages including cover sheet: 2

CONFIDENTIALITY NOTICE: The information contained in this facsimile message is attorney privileged and confidential information intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify us by telephone, and return the original message to us at the above address via the U.S. Postal Service. Thank you.

If you do not receive all pages of this communication, please call Kristin Guert at (816) 360-4348

Message

MISSOURI UNIFORM PARCEL NUMBER: 10-0-6-14-003-001-001-001
 OWNER & MAILING ADDRESS: BP ANSON CHRISTIAN COUNTY L.P.
 P O BOX 7688
 COLUMBIA, MO 65205
 NIXA
 DATE: 10/21/99

LEGAL DESCRIPTION: LOT 13 NIXA CITY CENTER SOUTH IV
 65205
 HWY 14
 LOT SIZE: 1.78
 ACRES DEEDED: 3.00
 ACRES CALC: 10/21/99

UTL ROAD TOPO
 E H S G
 P R
 INFO: INFO, BY

14-27-22

SUB CLASS	IMPROVEMENTS	APPROX VALUE	APPROX LAND	TOTAL	ASSESSED TOTAL	AG LAND ACRES	GRADE	PER ACRE	VALUATION	ACQUIRED	SALES DATA CONSIDERATION	BOOK	PAGE			
RES	1,472,000	29,800	1,501,800	285,340					07/93			292	1021			
AGR																
COM																
BUILDING PERMITS PROPERTY TYPE		1		ZONING CODES R1 N1		APPROX BY:										
CLASS	TYPE	LOC	OF	SFF	FF ACRES	DEPTH	DEPTH FAC	ADJ. FAC	ADJ. AMOUNT	VALUATION	EQUIP. DISTRICT	MISCELLANEOUS DISTRICTS	AMB			
P	3	30	5		9.9				26,870		R2	NX	FIR2			
R	3	30	5		.3				2,900							
TOTAL	STRUC	YEAR BUILT	TOTAL REPAIR	REPAIR	UNIT	UNIT	BASE RATE	ADJ. RATE	SO. FT. COST	BASE AREA	ADJ. AREA	BASE COST	EX FEATURE	REPLACEMENT COST	PRN ADJ. COST	AMB
1R	APT	1994	5	2	102	102	17.76	18.12	32.25	5250	9746	314308	58526	372834	96	357
2R	APT	1994	5	2	102	102	17.76	18.12	32.25	5250	9746	314308	58526	372834	96	357
3R	APT	1994	5	2	102	102	17.76	18.12	32.25	5250	9746	314308	58526	372834	96	357
4R	MHAL	1994	1	1	96	96	15.72	15.09	26.86	1408	1408	37818	9185	47003	70	37
5R	APT	1996	5	2	102	102	17.76	18.12	32.25	5250	9746	314308	58526	372834	98	361

NOTES AND MISCELLANEOUS INFO
 99/7R

MISSOURI UNIFORM PARCEL NUMBER: 10-0.6-14-003-001-001-002

OWNER & MAILING ADDRESS: SMITH, JEFFREY E INV CD L C
 P O BOX 7698
 COLUMBIA, MO 65205

PROPERTY ADDRESS: HWY 14
 LOT SIZE: 1.78
 ACRES: 3.00
 DATE: 10/7

LEGAL DESCRIPTION: LOT 14 NIXA CITY CENTER SOUTH PHASE 4, LOT 14

UTIL ROAD TOPG
 E H G R
 INFO: INFO, BY DA, ENT.

FMW. E J 94/10/10
 CLASS 00/00/00
 REVIEW 00/00/00
 TAX 19c

14-27-22

APPROXIMATE VALUE

IMPROVEMENTS 1,514,700
 AGRI 29,800
 COM 1,544,500

TOTAL 293,460

ASSESSED TOTAL 2,714,14
 5,681.00

AG LAND ACRES 18.12
 ADJ. FAC. 18.12
 SQ. FT. COST 32,25

VALUATION 26,870
 2,900

ACQUIRED 07/94
 12/93
 12/93

SALES DATA-CONSIDERATION: R2 NS JC NX FIR2 ANB

BOOK PAGE: 300 1483
 295 4705
 295 2254

CLASS TYPE LOC OF SFY FT. ACRES DEPTH UNIT PRICE

R 3 30 5 9.9 .3 2,714.14

R 3 30 5 9.9 .3 5,681.00

YEAR BUILT 1994

1R APT 1994 4 2 .8 D H 102 102 17.76 18.12 32.25 9300 17468 563343 67442 630785 98 98 618

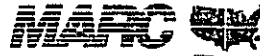
2R APT 1994 4 2 .8 D H 102 102 17.76 18.12 32.25 7150 13366 431053 52378 483431 98 98 473

3R APT 1994 4 2 .8 D H 102 102 17.76 18.12 32.25 6350 11926 384613 46775 431388 98 98 422

NOTES AND MISCELLANEOUS INFO

99/TB

Compliments of



Friday

July 20

10:00 A.M.

Board
Equalization

make
copies

Rob Myers
IXC carrier

512-427-4147

(mail
forms)

1120 Capital of Texas Hwy
Austin, Texas 78748

MID-AMERICAN RESEARCH CHEMICAL CORP.

2470 14TH AVENUE • COLUMBUS, NE 68601 • FAX (402) 563-1290 • 1-800-228-8508

No. _____

COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 19 94, 95, 96

Owner KENNETH & DARLENE ECK Parcel # 09-0.3-07-000-000-004-005
 Mailing Address 149 LAVENDER LANE Situs Address SAME AS MAILING ADDRESS
 City, State, Zip BILLINGS, MO 65610 Property Type & Use RESIDENTIAL
 Phone # 744-4192 HOME 888-5471 OFFICE

Agent _____ Property Description _____
 Address _____ ALL OF LOT 8, WILDFLOWER
 City, State, Zip _____ HILLS SUBDIVISION
 Phone # _____

1. Nature of Appeal _____
REDUCTION OF ASSESSED VALUE.
2. Basis of Appeal J. TESCHKE APPRAISAL DATED OCT. 25 1995.
JR. COMBS HAS A COPY OF THE APPRAISAL.
3. Opinion of Market Value as of January 1, 1996 \$60,000.⁰⁰
4. Purchase Price \$ 156,000.⁰⁰ Purchase Date 11-19-93
5. Type of Sale _____
6. Subsequent improvements made to property TEMPORARY SAFEGUARDS TO
PROTECT OCCUPANTS 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

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

Reason for Change _____

DATE _____ BY _____