

	DESCRIPTION	ROLL NO	ODOMETER
PARCEL NO. RS-4-7	LEW'S MAN'S SHOP 113 N. RUSSELL OWNER: LEW GRESS		
PARCEL NO. RS-3-9	LEE TRAILER COMPANY 2716 N. VANCOUVER OWNER: HOWARD R. LEE		
PARCEL NO. A-3-19	GEORGE LEE ROOMING HOUSE 3213 N. VANCOUVER		
PARCEL NO. E-4-9	LYNN KIRBY FORD BODY SHOP 315 N. RUSSELL		
PARCEL NO. RS-2-1	MANNING BROS. GARAGE 2847 N. WILLIAMS OWNER: MARTIN MANNING	C.R. INGLE SERVICE STATION	
PARCEL NO. E-4-7	McGUIRE APARTMENTS 423 N. RUSSELL (4 PLEX) OWNER: FRANK McGUIRE		
PARCEL NO. RS-5-1	OREGON RUG & MATTRESS CO. 2651 N. VANCOUVER OWNER: RICHARD WALKER		
PARCEL NO. RS-4-8	JAMES PARKS DBA PAUL'S RESTAURANT 23 N. RUSSELL		
PARCEL NO. RS-4-8	PAUL'S COCKTAILS 19 N. RUSSELL OWNER: PAUL KNAULS		
PARCEL NO. RS-4-3	PHILBIN MFG. COMPANY 27 N. RUSSELL OWNER: GEORGE NEISZ		
PARCEL NO. R-15-3	ROBBIN'S INN (TAVERN) 3000 N. COMMERCIAL OWNER: HENRY LEHL	CR. HENRY LEHL	
PARCEL NO. A-2-4	SPRATLEN APARTMENTS 3100-3106 N. GANTENBEIN		
PARCEL NO. RS-2-3	ST. MARTIN'S DAY NURSERY 2805 N. WILLIAMS OPERATED BY: SOC. OF ST. VINCENT		
PARCEL NO. RS-4-9	THOMAS APARTMENTS 7 N. RUSSELL OWNER: CHARLES THOMAS		
PARCEL NO. 8-9 & 10	TONY FORBES DBA BEGAN EQUIPMENT CO. (ARCO DEALER) 945 N. E. DEKUM		
PARCEL NO. RS-4-9	THOMAS SHINE PARLOR & BICYCLE SHOP 11 N. RUSSELL OWNER: CHARLES THOMAS		
PARCEL NO. RS-3-9	WALLACE BUILDING WRECKERS 2712 N. WILLIAMS OWNER: D.E. WALLACE		
PARCEL NO. RS-4-4	WALTON APARTMENTS 102 N. KNOTT OWNER: WILLIE WALTON		

Date _____

Name MANNING BROS. GARAGE Operation garage Tel 284-9309

Address 2847 N. Williams Opr/Mgr _____ R/Tel _____

Owner Martin A. & Helga E. Manning Address 6028 N.E. Ainsworth Tel 284-0149

Attorney _____ Address _____ Tel _____

Other _____ Tel _____

Moved into project _____ Moved to above address _____

Lease _____ Sub-lease _____ Owns Equip xx Rental _____ Exp _____

Gas by _____ Elec by _____ Garbage by _____

Water _____ Heat by _____

No. Dwlg. Units _____ Aver. Ten. _____ Rent Range _____

Future Plans _____ Relocate _____

Space Requirements same Zone _____

(SEE INGLE SERVICE STATION FILE)

Date	Notes	by
10/20/71	see Ingle Service Station file.	
10/21/70	see Ingle Service Station file.	
2/8/71	see Ingle service station file.	

PORTLAND DEVELOPMENT COMMISSION
 1700 S.W. FOURTH AVENUE
 PORTLAND, OREGON 97201

No. **348** / **EH**

DATE March 22, 19 72

PAY TO **Martin A. Manning Auto Repair**

\$ 3,489.48

DOLLARS

TO THE TREASURER OF THE
 CITY OF PORTLAND, OREGON

AUTHORIZED SIGNATURE
NON-NEGOTIABLE
 AUTHORIZED SIGNATURE

Portland Development Commission · 224-4800

DETACH BEFORE DEPOSITING CHECK

DATE	INVOICE OR CONTRACT NOS.	DESCRIPTION	AMOUNT
		Reimbursement payment in lieu of actual moving and related expenses per claim filed. Move from 2847 N. Williams (Parcel RS-2-1).	\$3,489.48

Account Distribution

NO.	TITLE	AMOUNT
E 1501	Relocation Payments - B (PLME)	\$3,489.48

Martin A. Manning

AC

BD

APPENDIX 23. GUIDEFORM DETERMINATION OF ELIGIBILITY FOR RELOCATION PAYMENT (BUSINESS)

(For Local Agency Use Only)		NAME OF CONCERN Martin A. Manning Auto Repair			
DETERMINATION OF ELIGIBILITY FOR RELOCATION PAYMENT (BUSINESS)		NAME OF LOCAL AGENCY Portland Development Commission			
		PROJECT OR PROGRAM IDENTIFICATION: ORE R-16			
INSTRUCTIONS: Complete Block A, D, and E for all payments. Complete Block B if claim is for a payment in lieu of actual moving and related expenses. Complete Block C if claim is for a payment for actual moving and related expenses. Attach the completed form to the claim form(s) filed by the claimant. Attach an explanation of any difference in the amount claimed and the amount approved. NOTE: No claim for a relocation payment in excess of \$10,000 shall be paid without the prior concurrence of HUD.					
A. BASIC INFORMATION					
1. Claimant is (check one): <input checked="" type="checkbox"/> Business concern <input type="checkbox"/> Nonprofit organization <input type="checkbox"/> Farm operation					
2. Date of HUD approval of project or program: <u>April 24, 1971</u>					
3. Direct cause of displacement: <u>Intent to acquire by LPA</u>					
4. Date move started: <u>March 1, 1972</u> 5. Date move completed: <u>March 15, 1972</u>					
6. Date claim filed: _____ 7. If applicable, date storage authorized: _____					
B. PAYMENT IN LIEU OF ACTUAL MOVING AND RELATED EXPENSES					
1. Is the business part of a commercial enterprise having another establishment in the same or similar business which is not being acquired? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
2. Can the business be relocated without substantial loss of its existing patronage? State basis for agency determination: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (see attached letter and memo)					
3. Amount of payment					
a. Average annual net income:					
As reported by claimant: <u>\$3,489.48</u> As verified by agency: <u>\$ 3,489.48</u>					
b. State basis for agency verification: Copies of IRS returns 1969 and 1970.					
c. Amount of payment: <u>\$ 3,489.48</u> (If verified amount is less than \$2,500, payment shall be in the amount of \$2,500. If verified amount is more than \$10,000, payment shall be in the amount of \$10,000.)					
C. PAYMENT FOR ACTUAL MOVING AND RELATED EXPENSES					
Item	Amount claimed	Amount approved	Authorized Signature	Date	
1. Moving expenses, including \$ covering storage	\$	\$			
2. Direct loss of property	\$	\$			
3. Searching expenses	\$	\$			
4. Total (Sum of Lines 1, 2, and 3)	\$	\$			
D. CERTIFICATION: I certify that I have examined this claim, and have found it to be in accord with all applicable provisions of Federal Law and the Regulations issued by the Department of Housing and Urban Development pursuant thereto. Therefore, this claim is approved and payment is authorized in the amount of <u>\$ 3,489.48</u> .					
<u>3-20-72</u> DATE		<u>[Signature]</u> Authorized Signature			
E. RECORD OF PAYMENTS MADE					
DATE	CHECK NUMBER	AMOUNT	DATE	CHECK NUMBER	AMOUNT
<u>3/22/72</u>	<u>748KH</u>	<u>\$ 3,489.48</u>			\$
		\$			\$

CLAIM FOR RELOCATION PAYMENT (BUSINESS)		PROJECT NAME (if applicable) Emanuel Hospital Project	
ADDRESS AND ZIP CODE OF LOCAL AGENCY Portland Development Commission 1700 SW 4th, Portland, Oregon 97201		PROJECT NUMBER ORE R-16	
INSTRUCTIONS: Complete all items on this page except: If claim is for moving and related expenses as documented on Schedules A, B, and/or C, omit Block 12; if claim is for a payment in lieu of moving and related expenses as documented on Schedule D, omit Block 11. As used on this form the term "concern" includes business concerns, nonprofit organizations, and farm operations.			
NOTE: If claim exceeds \$10,000, the local agency must obtain HUD concurrence prior to making payment.			
1. NAME UNDER WHICH BUSINESS CONCERN CONDUCTS BUSINESS Martin A. Manning Auto Repair		3. NAME AND ADDRESS OF PERSON FILING THIS CLAIM ON BEHALF OF CONCERN (Include ZIP Code) Martin A. Manning 6028 N. E. Ainsworth, Portland, Oregon	
2. LEGAL NAME OF BUSINESS (same)		4. REAL ESTATE PARCEL NUMBER ON WHICH BUSINESS WAS LOCATED RS-2-1	
5. ADDRESS(ES) IN PROJECT OR PROGRAM AREA OCCUPIED BY CONCERN PRIOR TO SUBMISSION OF THIS CLAIM		6. ADDRESS PRESENTLY OCCUPIED BY CONCERN: N/A	
Address(es)		Dates Occupied	
2847 N. Williams		From To 1946 3/15 1972	
8. FORM OF OPERATION (check one) <input checked="" type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Nonprofit Organization <input type="checkbox"/> Farm Owner <input type="checkbox"/> Farm Operator		7. DID CONCERN DISCONTINUE BUSINESS? <input checked="" type="checkbox"/> Yes // No If "Yes," state reason for discontinuing business: Temporary until decision can be reached about reestablishment. Does concern plan to reestablish? <input checked="" type="checkbox"/> Yes // No	
9. BUSINESS CONCERN (check one) Manufacturing <input type="checkbox"/> Light <input type="checkbox"/> Heavy <input type="checkbox"/> Commercial <input type="checkbox"/> Wholesale <input checked="" type="checkbox"/> Retail <input type="checkbox"/> Other _____ Services <input type="checkbox"/> Personal <input type="checkbox"/> Business <input type="checkbox"/> Professional <input type="checkbox"/> Outdoor Advertising <input type="checkbox"/> Other _____ FARM OPERATION <input type="checkbox"/> Field Crops <input type="checkbox"/> Fruit/Vegetable <input type="checkbox"/> Livestock/Animal <input type="checkbox"/> Horticulture <input type="checkbox"/> Other _____ NONPROFIT ORGAN. <input type="checkbox"/> Bus. Assn. <input type="checkbox"/> Fraternal <input type="checkbox"/> Civic/Social <input type="checkbox"/> Religious <input type="checkbox"/> Professional <input type="checkbox"/> Other _____		10. TYPE OF CLAIM This claim for reimbursement is: <input type="checkbox"/> Initial <input type="checkbox"/> Supplementary <input checked="" type="checkbox"/> Final	
11. AMOUNT OF BUSINESS RELOCATION CLAIM FOR MOVING AND RELATED EXPENSES		12. PAYMENT IN LIEU OF MOVING AND RELATED EXPENSES. I certify that this business is not part of a commercial enterprise having another establishment not being acquired which is engaged in the same or similar business, and claim payment in the amount of \$3,489.48	
a. Reimbursement for actual reasonable moving expenses (Attach completed Schedule A) <input type="checkbox"/> Include storage costs		b. Reimbursement for actual direct loss of tangible personal property (Attach completed Schedule B)	
c. Reimbursement for actual reasonable searching expenses (Attach completed Schedule C)		Total Amount Claimed \$	
13. PENALTY FOR FALSE OR FRAUDULENT STATEMENT. U.S.C. Title 18, Sec. 1001, provides: "Whoever, in any matter within the jurisdiction of any department or agency of the United States, knowingly and willingly falsifies...or makes any false, fictitious or fraudulent statement or entry shall be fined \$10,000 or imprisoned not more than five years, or both." I CERTIFY under the penalties and provisions of U.S.C. Title 18, Sec. 1001, and any other applicable law, that this claim and the Schedules and information submitted herewith and made a part hereof have been examined and approved by me and are true, correct, and complete, and that I understand that, apart from the penalties and provisions of U.S.C. Title 18, Sec. 1001, and any other applicable law, falsification of any item in this claim or submitted herewith may result in forfeiture of the entire claim. I further certify that I (and, to the best of my knowledge, the concern indicated in Block 1) have not submitted any other claim for, or received, reimbursement or compensation for any item of loss or expense in this claim, that I (and, to the best of my knowledge, the concern indicated in Block 1) will not accept reimbursement or compensation from any other source for any item of loss or expense paid pursuant to this claim, and that any bills or receipts submitted herewith accurately reflect moving services actually performed and/or storage costs actually incurred.			
Date <u>3-17-72</u>		Signature of Owner or Agent <u>Martin A. Manning</u> Title <u>Owner</u>	

APPENDIX 22. GUIDEFORM CLAIM FOR RELOCATION PAYMENT (BUSINESS)

SCHEDULE D

SCHEDULE D STATEMENT OF CLAIM FOR PAYMENT IN LIEU OF MOVING AND RELATED EXPENSES		NAME OF CONCERN MARTIN A. MANNING AUTO REPAIR
INSTRUCTIONS: Complete this Schedule if a payment in lieu of moving and related expenses is claimed. A claim for a payment in lieu of moving and related expenses shall be supported by such reasonable evidence of earnings as may be approved by HUD. If no other evidence is available, the claim shall be supported by copies of Federal income tax returns. Generally, earnings for the 2 taxable years immediately preceding displacement will be the basis for determining the amount of this payment. Attach additional sheets as necessary.		
1a. Business name used on income tax return Martin Manning	2. Principal business activity(ies) reported on income tax return Auto Repair	
1b. Business name as presented to public Martin A. Manning Auto Repair		
3. Employer identification number shown on income tax return none	4. Tax return filed with District Director of Internal Revenue in Portland, Oregon (City) (State)	
5a. Does concern operate a similar establishment outside the project or program area? () Yes (X) No If "Yes," complete the following:		
NAME OF OTHER ESTABLISHMENT(S)	ADDRESS	TYPE OF BUSINESS ACTIVITY
5b. Is concern affiliated with any other concern? () Yes (X) No If "Yes," complete the following:		
NAME OF AFFILIATED CONCERN(S)	ADDRESS	TYPE OF BUSINESS ACTIVITY
5c. Describe the nature of the affiliation:		
6. Will displacement cause substantial loss of existing patronage? (X) Yes () No If "Yes," explain completely: (see attached letter)		
7. Signature constitutes certification (a) of this Schedule and its attachments in accordance with and subject to the provisions of Item 13 on the "Claim for Relocation Payment (Business)" (to which this Schedule D is an attachment), and (b) that any Federal income tax reports attached hereto accurately duplicate the income tax reports filed with the Internal Revenue Service office in the city listed under Item 4 above. Date <u>3-17-72</u> <u>Martin A. Manning</u> Signature of Owner or Authorized Agent		
[form continued next page]		

1374.1 FIG 1

8. Complete one of the three following tables, as appropriate (see first page of claim form, Item 4). If data do not cover a full year, indicate number of months covered.

INDIVIDUAL OR SOLE PROPRIETOR (Relates to IRS Form 1040 and Schedules B and C of Form 1040)		PARTNERSHIP (Relates to IRS Form 1065)			
	1969	1970		19__	19__
1. Gross receipts or gross sales, less returns or allowances	9472.53	4246.53	Receipts or gross sales, less returns or allowances	\$	\$
2. Gross profit	6221.90	2540.84	Net income (or loss)	\$	\$
3. Net profit (or loss) ^{1/}	5335.75	1643.22	Compensation of principal ^{2/}		
4. Salaries and wages paid to members of owner's family who are members of owner's immediate household*	N/A	N/A	Salaries and wages paid to principal partners who are members of partners' immediate household*		
NET EARNINGS (Sum of Lines 3 and 4)		5335.75	1643.22	(Sum of Lines 3, 4, and 5)	

CORPORATION (Relates to IRS Forms 1120 and 1120-S)		Use this space for additional listings for Lines 4 or 5 if necessary:				
	19__	19__	Line No.	NAME	19__	19__
1. Gross receipts or gross sales, less returns or allowances	\$	\$				
2. Total income						
3. Taxable income	\$	\$				
4. Compensation of principal ^{2/} stockholders*						
5. Salaries and wages paid to members of principal stockholders' families who are members of principal stockholder's immediate household*						
NET EARNINGS (Sum of Lines 3, 4, and 5)		\$	\$			

*List name and amount of payment to each
^{1/} No deductions should be made for any "compensation" paid to owner.
^{2/} A principal stockholder is one who owns 15% or more of the capital stock of the corporation.
^{3/} A principal partner is one with a proprietary interest of 15% or more in the concern.

January 18, 1972

MEMO TO FILE

FROM: WSJ

Chapter 6, Section 5, 88, f, indicates that the 2 tax years preceding displacement should be used to establish earnings unless this 2 year period is not equitable for purposes of computing "in lieu payment."

In the attached letter, Mr. Manning indicates that project activities seriously affected his business in the latter part of 1971. (Displacement from the project began in May of 1971). Discussed this situation with Helen Benjamin, who concurred that it would be appropriate to accept Mr. Mannings contention that project activities curtailed his business and that therefore it would be more equitable to use the 2 tax years before the project was funded, i.e. 1969 and 1970. (There was some movement from the area even during this period because of the threat of an Urban Renewal Project).

WSJ:slc

Profit (or Loss) From Business or Profession
(Sole Proprietorship)

1969

▶ Partnerships, joint ventures, etc., must file on Form 1065
▶ See separate instructions ▶ If you use this schedule, attach it to Form 1040

Name as shown on Form 1040

Social security number

A Principal business activity auto repair; product parts & services
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name Martine Mauney C Employer Identification Number Self Employed

D Business address 2847 N. Williams (ZIP code)

E Indicate method of accounting: (1) cash; (2) accrual; (3) other.

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?
 YES NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1969? (See "Item G" in separate instructions for Schedule C.)
 YES NO. If "Yes," where were they filed?

1	Gross receipts or gross sales \$	<u>9472.53</u>	Less: Returns and allowances \$		\$	<u>9472.53</u>
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation)					
3	Merchandise purchased \$	<u>3250.63</u>	less cost of any items withdrawn from business for personal use \$			
4	Cost of labor (do not include salary paid to yourself)					
5	Material and supplies					
6	Other costs (explain in Schedule C-1)					
7	Total of lines 2 through 6					
8	Inventory at end of this year					
9	Cost of goods sold and/or operations (subtract line 8 from line 7)					<u>3250.63</u>
10	Gross profit (subtract line 9 from line 1)					<u>6221.90</u>
OTHER BUSINESS DEDUCTIONS						
11	Depreciation (explain in Schedule C-2)					
12	Taxes on business and business property (explain in Schedule C-1)					
13	Rent on business property					
14	Repairs (explain in Schedule C-1)					
15	Salaries and wages not included on line 4 (exclude any paid to yourself)					
16	Insurance					
17	Legal and professional fees					
18	Commissions					
19	Amortization (attach statement)					
20	Retirement plans, etc. (other than your share—see separate instructions)					
21	Interest on business indebtedness					
22	Bad debts arising from sales or services					
23	Losses of business property (attach statement)					
24	Depletion					
25	Other business expenses (explain in Schedule C-1)		<u>(1)</u>			<u>227.31</u>
26	Total of lines 11 through 25					<u>886.15</u>
27	Net profit (or loss) (subtract line 26 from line 10). Enter here and include in total on line 14, Form 1040. ALSO enter on Schedule SE, Part I, line 1					<u>5335.75</u>

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

Line No.	Explanation	Amount	Line No.	Explanation	Amount
<u>25</u>	<u>Utilities</u>	<u>\$ 227.31</u>			
<u>(12)</u>	<u>Real Estate Taxes</u>	<u>291.74</u>			

CONTINUATION OF SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

Table with 6 columns: Line No., Explanation, Amount, Line No., Explanation, Amount. Contains several rows for listing assets.

SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11.—Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4. Note: You may (1) group depreciable assets in accordance with the categories specified below or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

Table for depreciation details with 7 columns: 1. Group and guideline class or description of property, 2. Date acquired, 3. Cost or other basis, 4. Depreciation allowed or allowable in prior years, 5. Method of computing depreciation, 6. Life or rate, 7. Depreciation for this year. Includes handwritten entries for Buildings, Furniture and fixtures, etc.

SUMMARY OF DEPRECIATION

Summary table with 7 columns: Straight line, Declining balance, Sum of the years-digits, Units of production, Additional first-year (section 179), Other (specify), Total. Rows for 'Under Rev. Procs. 62-21 and 65-13' and 'Other'.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 27, page 1, is less than \$10,000.

Table for expense account information with 3 columns: Name, Expense account, Salaries and wages. Lists Owner and five numbered employees.

Did you claim a deduction for expenses connected with: (1) Entertainment facility (boat, resort, ranch, etc.)? (2) Living accommodations (except employees on business)? (3) Employees' families at conventions or meetings? (4) Employee or family vacations not reported on Form W-2?

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit (or Loss) From Business or Profession
(Sole Proprietorship)

1970

- ▶ Partnerships, joint ventures, etc., must file on Form 1065.
- ▶ Attach to Form 1040.

Name as shown on Form 1040

Social security number

A Principal business activity *Auto Reps* product *part - car*
(See separate instructions) (For example: retail—hardware; wholesaler—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name *Walter Manning* C Employer Identification Number

D Business address *2847 W. ...*

E Indicate method of accounting: (1) cash; (2) accrual; (3) other. *Self-Employed* (ZIP code)

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?
 YES NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1970? (See "Item G" in separate instructions for Schedule C.)
 YES NO. If "Yes," where were they filed?

1	Gross receipts or gross sales \$	<i>4246.53</i>	Less: Returns and allowances \$		\$	<i>4246.53</i>
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation)					
3	Merchandise purchased \$	<i>1705.69</i>	less cost of any items withdrawn from business for personal use \$	<i>1705.69</i>		
4	Cost of labor (do not include salary paid to yourself)					
5	Material and supplies					
6	Other costs (explain in Schedule C-1)					
7	Total of lines 2 through 6					
8	Inventory at end of this year					
9	Cost of goods sold and/or operations (subtract line 8 from line 7)					<i>1705.69</i>
10	Gross profit (subtract line 9 from line 1)					<i>2540.84</i>
OTHER BUSINESS DEDUCTIONS						
11	Depreciation (explain in Schedule C-2)			<i>275.00</i>		
12	Taxes on business and business property (explain in Schedule C-1)			<i>272.52</i>		
13	Rent on business property					
14	Repairs (explain in Schedule C-1)					
15	Salaries and wages not included on line 4 (exclude any paid to yourself)					
16	Insurance			<i>96.75</i>		
17	Legal and professional fees					
18	Commissions					
19	Amortization (attach statement)					
20	Retirement plans, etc. (other than contributions made on your behalf—see separate instructions)					
21	Interest on business indebtedness					
22	Bad debts arising from sales or services					
23	Depletion					
24	Other business expenses (explain in Schedule C-1)			<i>233.35</i>		
25	Total of lines 11 through 24					<i>897.62</i>
26	Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 35, Form 1040. ALSO enter on Schedule SE, Part I, line 1					<i>1643.22</i>

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
<i>24</i>	<i>Repairs etc</i>	<i>\$ 233.35</i>			
<i>12</i>	<i>Taxes on Personal Property</i>	<i>272.52</i>			

CONTINUATION OF SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24

Table with 6 columns: Line No., Explanation, Amount, Line No., Explanation, Amount. Includes handwritten entries for buildings, furniture, and equipment.

SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11.—Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column b, enter the cost or other basis of assets held at end of year in column c, and enter the accumulated depreciation at end of year in column d.

Table with 7 columns: a. Group and guideline class or description of property, b. Date acquired, c. Cost or other basis, d. Depreciation allowed or allowable in prior years, e. Method of computing depreciation, f. Life or rate, g. Depreciation for this year. Includes handwritten entries for buildings, furniture, and equipment, and a total line.

SUMMARY OF DEPRECIATION

Table with 7 columns: Straight line, Declining balance, Sum of the years-digits, Units of production, Additional first-year (section 179), Other (specify), Total. Includes handwritten entries for 'Under Rev. Procs. 62-21 and 65-13' and 'Other'.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages.

Table with 3 columns: Name, Expense account, Salaries and Wages. Includes handwritten entry for 'Owner'.

Did you claim a deduction for expenses connected with:

- (1) Entertainment facility (boat, resort, ranch, etc.)? [] YES [] NO
(2) Living accommodations (except employees on business)? [] YES [] NO
(3) Employees' families at conventions or meetings? [] YES [] NO
(4) Employee or family vacations not reported on Form W-2? [] YES [] NO

Portland, Ore
Feb. 24, 1972.

Emanuel Hosp. Urban Renewal Project,
Relocation Side Office;

Gentlemen;

Regarding the displacement of my auto-repair business, which I have operated for the last twenty-five years, at 2847 N. Williams Avenue, (S. W. Corner of Williams Ave. and Stanton St.);

The fact that my place has been in the Emanuel expansion area for a number of years now, has made it ever-increasingly difficult to operate this business in a satisfactory manner, and since the last part of nineteen-seventy-one (1971), practically impossible.

In view of the fact that the Urban Renewal Project is acquiring this property in the near future, thereby forcing my removal, I have decided to vacate the premises immediately, upon receiving reasonable compensation from the Development, as prescribed for such displaced or discontinued business.

Sincerely yours,
Martin A. Manning

P.S. For any information needed call 284-0149. (MAM)

~~My~~ My plan is to discontinue Business - Temporarily. (MAM)

DATED this 15th day of March 1972.

The undersigned does hereby consent and agree that all personal property left by me in the premises at _____
2847 N. Williams, Portland, Oregon may be considered and treated by the PORTLAND DEVELOPMENT COMMISSION as abandoned property and disposed of without incurring any obligation or liability to account to me therefore.

Martin A. Manning Auto Repair
~~Manning Bros Garage~~
(firm name)

by: Martin A. Manning

February 17, 1972

Mr. Martin Manning
6028 N. E. Ainsworth
Portland, Oregon 97218

Dear Mr. Manning:

We are enclosing the 1969 and 1970 Schedule C, form 1040, which you submitted to us to establish your eligibility for a relocation claim. Copies have been made for our files.

Thank you.

Very truly yours,

W. Stanley Jones
Relocation Supervisor

WSJ:sic

enclosure

MEMORANDUM

Date: December 8, 1971

TO: Harold Hand
FROM: WSJ
RE: Parcel RS 2-1

Mr. Martin Manning has requested that the following items be appraised and considered in the purchase of his property at 2847 N. Williams:

- 3 hydraulic hoists
- 3 gasoline storage tanks - underground
- 1 waste oil tank - underground
- 2 air & water dispensers, with underground installations
- 2 floor sumps
- 2 space heaters - oil
- 16 4 ft. florescent light fixtures
- 1 25' work bench
- 3-phase electrical service
- 1 6' work bench & shelves
- 1 neon garage sign
- 1 overhead tire rack
- cabinets & shelving - service station office

Mr. Manning has requested that if we are unable to meet his minimum price of \$25,000 that we not delay in seeking a court decision.

WSJ:slc

PORTLAND DEVELOPMENT COMMISSION

**SITE OFFICE
EMANUEL HOSPITAL PROJECT
535 N. HONOLULU ST.
PORTLAND, OREGON 97227
PHONE 338-6100**

12 May, 1971

Mr. Clyde Sanders
Small Business Administration
700 Pittock Block
Portland, Oregon 97205

Dear Mr. Sanders:

Per our conversation of 11 May, 1971, I have enclosed a list of businesses in the Emanuel Hospital Urban Renewal Project which were mailed a letter on 10 May advising them of available SBA assistance. I have also enclosed a copy of the letter mailed to these businesses. It is my understanding that you will send each business involved the proper informational material.

Thank you for your continued cooperation.

Very truly yours,

W. Stanley Jones

WSJ:slc
enc

Albina Pipe Bending
225 N. Russell
Portland, Oregon 97227

American Plating Co.
2751 N. Williams
Portland, Oregon 97227

Carlos Body & Fender Shop
2609 N. Vancouver
Portland, Oregon 97227

Cathay Food Market
2619 N. Williams
Portland, Oregon 97227

Denne Bros. Inc.
35 N. Russell
Portland, Oregon 97227

Field Sensi-Threader Machine Co.
417 N. Monroe
Portland, Oregon 97227

Jewell Glass Co.
2607 N. Vancouver
Portland, Oregon 97227

Lees Trailer Co.
2718 N. Vancouver
Portland, Oregon 97227

Lew's Men's Shop
113 N. Russell
Portland, Oregon 97227

Lynn Kirby Ford Body Shop
315 N. Russell
Portland, Oregon 97227

Manning Bros. Garage & Service Station
2847 N. Williams
Portland, Oregon 97227

Oregon Rug & Mattress Co.
2651 N. Vancouver
Portland, Oregon 97227

Paul's
19 & 23 N. Russell
Portland, Oregon 97227

Philbin's Mfg. Co.
27 N. Russell
Portland, Oregon 97227

Robbins Inn
3000 N. Commercial
Portland, Oregon 97227
% Mrs. Emily Lehi
835 N. E. Jessup
Portland, Oregon

Thomas Shine Parlor
& Bicycle Shop
11 N. Russell
Portland, Oregon 97227

Wallace Bldg. Wreckers
2717 N. Williams
Portland, Oregon 97227

Western Food Equipment Co.
3321 N. Vancouver
Portland, Oregon 97227

PORTLAND DEVELOPMENT COMMISSION

MAIL ROOM
RELANDER HOSPITAL BUILDING
222 N. MONROE ST.
PORTLAND, OREGON 97207
PHONE 522-0100

10 May, 1971

Manning Bros. Garage & Service Station
2847 N. Williams
Portland, Oregon 97227

Dear Occupant:

This is to remind you that since your business will be affected by the urban renewal project in this area, you are eligible for special consideration from the Small Business Administration. This assistance is in the form of low interest, long term loans. These loans may be made jointly with local banks or other lending institutions, or on a direct basis and may be used for several purposes, some of which are:

1. to purchase or remodel a building;
2. to provide working capital;
3. to replace machinery and equipment; and
4. to increase inventory.

The SBA also provides management and technical assistance.

We urge you to visit the SBA office to receive additional information concerning the assistance you may receive. The office is located in the Clifton Block, 221 S. W. Washington. If you cannot make an appointment or have any questions, please call (503) 255-1111.

WSJ:slc

Stanton



Case 15 11

FRONT OF BUILDING

1968 Dist R/A

AVE
OR
STREET



OUTSIDE

SIGNED

[Handwritten signature]

REG. COUNTY

INDEX

RECORDED

NOTES

M 13 61

1 1-68430-0530

U S NATIONAL BANK
OF PORTLAND
BY FIXOTT, HENRY

MAP: 2730
ZONE: M3
RATIO: 1301
LVY C: 001

2175 NW DAVIS ST
PORTLAND, OREGON

97210

RAILROAD SHOPS ADD

LOT BLOCK

TL# 2 OF

13 814 2

PROPERTY ADDRESS: 2847 N WILLIAMS AVE
PORTLAND

APPEALS:

ASSESS YEAR	MIN RIGHTS	SUMMARY THRSH	ASSESSED VALUATION - REAL PROPERTY			SIGN DATE
			LAND	IMPS	TOTAL	
67			1050	4000	5050	
68			4,400	13,400	17,800	0710
71			4,570	13,930	18,500	08

NO. TRANS

NO. REV.

NO. 5 5 21

NO. 1 1 31

NO. 1 1 31

MARKET DATA

PURCHASE PRICE	DATE	BOOK & PAGE	REMARKS

EGRESS & INGRESS *Average*

SIZE & SHAPE *90 x 65.5*

SITE UTILIZATION *Service Station & Garage*

TRACED

PLOTTAGE

TOTAL ADJ

RATE USED SQ FT FRNT FT ACRE

COMMERCE & SITE ADJUSTMENTS

AREA IMPROVEMENTS	<input type="checkbox"/>	VIEW	
SIDEWALKS & CURBS	<input checked="" type="checkbox"/>	OTHER	<i>Curbway</i>
WATER	<input type="checkbox"/>		
SEWERS	<input checked="" type="checkbox"/>	DEPTH FACTOR	
OTHER	<input type="checkbox"/>	STANDARD DEPTH	
		EFFECTIVE DEPTH	

COMPUTATIONS

LAND DESCRIPTION	SIZE IN ACRES	BASIC UNIT VALUE	ADJUST FACTORS	ADJ'D UNIT VALUE	VALUE
<i>90 x 65.5</i>	<i>1.39</i>	<i>754</i>	<i>COVER</i>		<i>4400</i>

TOTAL AREA	SUB-TOTAL	<i>4400</i>
REMARKS	SITE ADJ	
	TOTAL APPR VALUE	<i>4400</i>
	19 APPR VALUE	
	19 APPR VALUE	
	19 APPR VALUE	
APPRaiser <i>W. J. ...</i>	DATE <i>4 10 67</i>	19 APPR VALUE

REMARKS

END OF STREET



R & LAND APPRAISER

2711 N. Williams Ave.
Service Station 2nd-Floor
 STORES 1

% ADJ. SQ. FT. ITEMS LUMP SUMS

FLOOR	TENANT	TYPE OF BUSINESS	VEH. ST. CH.	PER MONTH	PER YEAR	WARRANTED PER YEAR
-------	--------	------------------	--------------	-----------	----------	--------------------

Lot 4320 1/2 044 Garage 173 2076

<input checked="" type="checkbox"/>	WINDUP	<input checked="" type="checkbox"/>	Vaulted	CON. PLR	
<input checked="" type="checkbox"/>	MBA	HWD	AT	W TO W	
<input checked="" type="checkbox"/>	FRYWD	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	COMP SHG	
<input checked="" type="checkbox"/>	RKR	SLI	FRM	SD SK SG STUC	
<input checked="" type="checkbox"/>	S.E.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	TRIM	
<input checked="" type="checkbox"/>	W	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	HWY	

<input checked="" type="checkbox"/>	HWC	WH	SHWR	LT	UR	
<input checked="" type="checkbox"/>	MEZZ	MEZZ				

SLT INS	
SPR SYS	VENT
MAKO	SKYLT.
STAIRS	
FIRE ESC	ELEV

AREA FACTOR 4.73 22 372'²

NET ADJ 3.75 1.10

SQ FT X S 16,924

REP COST TOTAL BASE COST 17,134

INDFX 120 190 20560

ADJ FACTOR 5.00 21,600

AREA FACTOR .50 750

TOTAL REPL COST 22,350

DEPR 40+ 8950

COST APPROACH 13,400

OPERATING EXPENSE SCHEDULE

INSURANCE	
HEAT	
LIGHT	
WATER	
SEWERAGE	
TELEPHONE	
SUPPLIES	
ADVERTISING	
REPAIRS	
MANAGEMENT	
MISC.	
TOTAL EXPENSES	751

TOTAL GROSS INCOME \$ 2076

INCOME CAPITALIZATION APPROACH

NEEDS TO BE DEDUCTED	
VACANCY ALLOW	5 - 2 104
OPERATING EXP.	10 217
REPAIRS	
TOTAL DEDUCT	440
NET INCOME	1636
CAP RATE DISCOUNT	
NO. YEARS	4
PERCENTAGE	13.5 14
TOTAL VALUE	9464

MARKET DATA APPROACH: Property sold at 10% discount for 1200. Since this is an old building, the cost approach is preferred.

CRETA	
APPROVAL	

Manning Bros. Garage & Serv. Sta.

PS2-

(Firm Name)

(Parcel)

(Structure)

(Unit No.)

Address 2847 N Williams

Phone 284-9309

Type of operation Garage & Gas Station

Operator or manager Ted & Martin Manning

No. of empl. 2 Owner T & M Manning Live on premises Expected emp.

Tenant Rent Date due Eligible Vet. Loan Subtenant

Future plans: Continue Change Disc. Sell Retire Other

Help in relocation: Yes No

Electricity by PP&L Garbage service by Baldwin

Requirements	Present	Preferred	Referral A	Referral B	Final Select.
Location	 	?			
Rent					
Limited to Zones					
Business License Transf.	 				
Parcel Size					
Parking	4-5	Same			
Structure Size	50x92	Same			
Warehouse Space					
Ceiling Height	17'	Same			
Special Plumbing	2 Toilets	Same			
Special Wiring	Standard	Same			
Heavy Floor Load	Concrete	Same			
Water	H, G, R	Same			
Sewer	On a line	Same			
Power	220-110	Same			
Load Deck or Ramp	Yes	Same			
Highway Access	Corner lot	Same			
Show Window Req.	None	Same			

Remarks

Lease Buy Build Advance notice req.

Est. cost of moving Days required to move

Est. property loss Property loss paid at purchase

Items to be moved (Continue on Interview register):

I, on gave information statement and notice to

move to by .

Extended on by to

Extended on by to