

# Classifieds

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## BRIDGE by PHILLIP ALDER

THE COIN COULD LAND ON AN EDGY SIDE

Ned Rorem, a Pulitzer Prize-winning composer, said, "Humor is the ability to see three sides to one coin."

When we looked at this deal in yesterday's column, South saw the third side to the coin. In four hearts, instead of relying on either the diamond finesse (heads) or the club finesse (tails), he ruffed the third round of spades, drew trumps ending on the board, and led the fourth spade, discarding a club when East covered. East was endplayed, forced to lead a minor and concede a 10th trick to declarer.

However, East should have noted a fourth side to this coin. How can the defenders defeat four hearts after West leads the spade ace?

At trick one, it is tempting for East to signal encouragingly with his 10. But he should wonder from where four tricks might come -- the defensive target. With ace-king-doubleton of spades, West would have led the king, not the ace. So there are at most two tricks there. And from the point-count, West

North  
 ♠ 7 6 4 3  
 ♥ Q J 5  
 ♦ K J 3  
 ♣ A Q 4

East  
 ♠ Q 10 9 2  
 ♥ 8  
 ♦ Q 9 7 6  
 ♣ K 10 9 6

South  
 ♠ J 5  
 ♥ A K 10 6 3 2  
 ♦ A 4  
 ♣ 7 5 2

Dealer: North  
 Vulnerable: Both

South West North East  
 1 ♠ 1 ♣ 1 NT 1 ♠ Pass  
 4 ♥ Pass Pass Pass

Opening lead: ♠ A

cannot have another winner. Rather than hoping declarer will take those losing minor-suit finesses, East should discourage at trick one, playing his spade two. Then West should shift to the club three, the low card guaranteeing an honor in the suit.

Now the defenders have the coin-flip on declarer. If South calls for dummy's low club, East wins with his nine, plays a low spade to his partner's king, and gets another club lead. If South finesses dummy's club queen, East wins and plays either a spade or a club. If South wins with dummy's club ace, he is still doomed.

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## UNIVERSAL Sudoku Puzzle

Complete the grid so that every row, column and 3x3 box contains every digit from 1 to 9 inclusively.

		8			3	2		
		6		9	4			1
1			2					
			7				3	
3	6		5				9	
5			3					
			1				8	
2		3	5		1			
	3	9			4			

DIFFICULTY RATING: ★★★★★

Published in The Abilene Reflector Chronicle on July 19th, 2024.

**NOTICE OF BUDGET HEARING**  
 The governing body of **FLORA TOWNSHIP**, **DICKINSON COUNTY**, State of Kansas District

will meet on August 13, 2024 at 7:00pm at Manchester Fire Station, Manchester. Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Jeff Bartlett, 190 3500 Ave, Abilene, Ks 67410 and will be available at this hearing.

**BUDGET SUMMARY**  
 Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2023		Current Year Estimate or 2024		Proposed Budget Year for 2025	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority For Expenditures	Amount of 2024 Ad Valorem Tax
General	8,180	2.045	8,250	2.068	8,250	7,840
Debt Service						2,074
Library						
Road	71,200	17.980	71,650	17.987	70,200	64,646
Special Road						
Noxious Weed						
Fire Protection						
Special Machinery						
Totals	79,380	20.025	79,900	20.051	78,450	72,486
Funds Supported by Township Only - Revenue Neutral Rate**						
18,302						
2,103						
Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**						
2,103						
Less: Transfers						
944						
Net Expenditures						
78,436						
79,900						
78,450						
Total Tax Levied						
72,500						
73,756						
3,780,598						
Total Assessed Valuation						
3,779,535						
3,843,134						
3,780,598						
Township Assessed Valuation						
3,593,585						
Outstanding Indebtedness,						
Jan 1,						
2022						
2023						
2024						
G.O. Bonds						
0						
0						
0						
Other						
0						
0						
0						
Lease Pur. Princ						
0						
0						
0						
Total						
0						
0						

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988  
 Flora Township  
 0

Published in The Abilene Reflector Chronicle on July 19th, 2024.

**NOTICE OF BUDGET HEARING**  
 The governing body of **BUCKEYE TOWNSHIP**, **DICKINSON COUNTY**, State of Kansas District

will meet on August 19, 2024 at 7:00pm at Mark Swanson, 2710 Hawk Rd, Abilene, Ks 67410 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Mark Swanson, 2710 Hawk Rd, Abilene, Ks 67410 and will be available at this hearing.

**BUDGET SUMMARY**  
 Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2023		Current Year Estimate or 2024		Proposed Budget Year for 2025	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority For Expenditures	Amount of 2024 Ad Valorem Tax
General	8,365	0.915	7,950	0.918	11,230	7,206
Debt Service						0.918
Library						
Road	203,999	17.810	154,100	17.836	154,600	136,159
Special Road						
Noxious Weed						
Fire Protection						
Special Machinery						
Totals	386,212	18.725	162,050	18.754	165,830	143,365
Revenue Neutral Rate**						
18,302						
Less: Transfers						
54,610						
Net Expenditures						
311,602						
149,950						
157,230						
Total Tax Levied						
137,597						
143,660						
Assessed Valuation:						
7,348,743						
7,660,634						
7,850,348						
Township						
0						
Outstanding Indebtedness,						
Jan 1,						
2022						
2023						
2024						
G.O. Bonds						
0						
0						
0						
Other						
0						
0						
0						
Lease Purchase Principal						
0						
0						
0						
Total						
0						
0						

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988  
 Buckeye Township  
 0

Published in The Abilene Reflector Chronicle on July 19th, 2024.

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**  
 The governing body of **DK CO FIRE DIST #6**, **DICKINSON COUNTY**, State of Kansas District

will meet on August 26, 2024 at 6:30pm at Reynolds Feed Yard, 320 2350 Ave, Solomon, Ks 67480 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at and will be available at this hearing.

**BUDGET SUMMARY**  
 Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority For Expenditures	Amount of 2024 Ad Valorem Tax
General	35,500	3.407	33,850	3.181	35,100	30,694
Debt Service						
Non-Budgeted Funds						
Totals	35,500	3.407	33,850	3.181	35,100	30,694
Revenue Neutral Rate**						
3,114						
Less: Transfers						
3,992						
Net Expenditures						
31,508						
31,300						
31,100						
Total Tax Levied						
30,080						
30,014						
Assessed Valuation						
8,831,124						
9,435,458						
9,639,911						
Outstanding Indebtedness,						
Jan 1,						
2022						
2023						
2024						
G.O. Bonds						
0						
0						
0						
Revenue Bonds						
0						
0						
0						
Other						
0						
0						
0						
Lease Pur. Princ						
0						
0						
0						
Total						
0						
0						

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988  
 Dickinson County Fire District #6  
 0

Published in The Abilene Reflector Chronicle on July 19th, 2024.

**NOTICE OF BUDGET HEARING**  
 The governing body of **SHERMAN FIRE DIST**, **DICKINSON COUNTY**, State of Kansas District

will meet on August 22, 2024 at 6:00pm at Sutherland Mill Church, 3117 Paint Rd, Chapman, Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at LauraBeth Zeigler-Rikoric, 1748 3250 Ave, Chapman, Ks 67431 and will be available at this hearing.

**BUDGET SUMMARY**  
 Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2023		Current Year Estimate or 2024		Proposed Budget Year for 2025	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority For Expenditures	Amount of 2024 Ad Valorem Tax
General	10,600	3.340	14,550	3.351	10,350	9,494
Debt Service						
Non-Budgeted Funds	499					
Totals	11,099	3.340	14,550	3.351	10,350	9,494
Revenue Neutral Rate**						
3,385						
Less: Transfers						
83						
Net Expenditures						
11,016						
12,500						
10,250						
Total Tax Levied						
9,421						
9,521						
Assessed Valuation						
2,821,355						
2,841,778						
2,813,871						
Outstanding Indebtedness,						
Jan 1,						
2022						
2023						
2024						
G.O. Bonds						
0						
0						
0						
Revenue Bonds						
0						
0						
0						
Other						
0						
0						
0						
Lease Pur. Princ						
0						
0						
0						
Total						
0						
0						

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988  
 Sherman Fire District  
 0

(First published in the Abilene Reflector-Chronicle, Friday, July 12, 2024)

THE STATE OF KANSAS TO ALL PERSONS CONCERNED:

You are notified that Nancy A. Wise died July 2, 2024. The decedent was the settlor of the Nancy A. Wise Revocable Trust dated March 5, 1996. Teresa A. Weishaar, Steven D. Wise and Christine D. Mullins are now serving as successor Co-Trustees with business address of 1605 Park Place Court, Abilene, Kansas 67410.

publication of this notice or thirty (30) days after receipt of actual notice if the identity of the creditor is known or reasonably ascertainable by the successor Co-Trustees. If a creditor fails to present such claims to the successor Co-Trustees, within such described time period, the creditor will be forever barred as against the successor Co-Trustees and the trust property.

Teresa A. Weishaar, successor Co-Trustee  
 Steven D. Wise, Successor Co-Trustee  
 Christine D. Mullins, Successor Co-Trustee

SUBMITTED BY;

**ROYER & ROYER CHARTERED**  
 Robert H. Royer, Jr. #08799  
 1011/2 N.W. Third Street  
 P.O. Box 413  
 Abilene, Kansas 67410  
 (785) 263-1370  
 Fax# (785) 263-1371  
 Attorneys for Petitioner roy-erlaw@sbcglobal.net

Published in The Abilene Reflector Chronicle on July 19th, 2024.

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**  
 The governing body of **FRAGRANT HILL FIRE DISTRICT**, **DICKINSON COUNTY**, State of Kansas District

will meet on September 10, 2024 at 6:30pm at Fragrant Hill Fire Station, 2016 3400 Ave, Chapman, Ks 67431 for the purpose of hearing answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Mary Alice Baer, 3551 Ouall Rd, Wakefield, Ks 67487 and will be available at this hearing.

**BUDGET SUMMARY**  
 Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2023		Current Year Estimate or 2024		Proposed Budget Year for 2025	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority For Expenditures	Amount of 2024 Ad Valorem Tax
General	23,039	2.737	22,800	2.743	30,800	29,079
Debt Service						3,742
Non-Budgeted Funds						
Totals	23,039	2.737	22,800	2.743	30,800	29,079
Revenue Neutral Rate**						
2,742						
Less: Transfers						
5,900						
Net Expenditures						
17,139						
21,100						
27,600						
Total Tax Levied						
21,622						
21,306						
Assessed Valuation						
7,900,886						
7,768,007						
7,771,241						
Outstanding Indebtedness,						
Jan 1,						
2022						
2023						
2024						
G.O. Bonds						
0						
0						
0						
Revenue Bonds						
0						
0						
0						
Other						
0						
0						
0						
Lease Purchase Principal						
0						
0						
0						
Total						
0						
0						

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988  
 Fragrant Hill Fire District  
 0

Published in The Abilene Reflector Chronicle on July 18th, 2024

**NOTICE OF BUDGET HEARING**  
 The governing body of **GARFIELD TOWNSHIP**, **DICKINSON COUNTY**

will meet on August 6, 2024 at 8:00pm at Kelly Fink Farm, 435 1700 Ave, Abilene, Ks 67410 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Kelly Fink, 1675 Deer Rd, Abilene Ks, 67410 and will be available at this hearing.

**BUDGET SUMMARY**  
 Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority For Expenditures	Amount of 2024 Ad Valorem Tax
General	5,156	0.953	5,200	0.959	5,300	4,887
Debt Service						0.960
Library						
Road	60,963	11.060	63,900	11.070	64,800	56,390
Noxious Weed	1,593	0.297	1,600	0.301	1,700	1,540
Special Machinery						
Totals	67,712	12.310	70,700	12.330	71,800	62,818
Revenue Neutral Rate**						
12,553						
Less: Transfers						
17,401						
Net Expenditure						
50,311						
63,000						
55,400						
Total Tax Levied						
61,823						
63,978						
Assessed Valuation:						
5,026,973						
5,189,734						
5,093,187						
Township						
0						
Outstanding Indebtedness,						
Jan 1,						
2022						
2023						
2024						
G.O. Bonds						
0						
0						
0						
Other						
0						
0						
0						
Lease Purchase Principal						
0						
0						
0						
Total						
0						
0						

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988  
 Garfield Township  
 0

Read it online @ **Abilene-RC.com**

The Abilene Reflector-Chronicle

# BUSINESSES & SERVICES

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