ASSESSMENT BOOK

FOR THE YEAR

1927

Town of East Gull Lake

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BANK AND COUNTY SUPPLIES, 210-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., 1927.

Elmer E. Havens Assessor of the Town of East Gull Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said East Gull Lake Twp. *for the year 1927, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

A form of the return to be signed by you is appended in this book. A. A. Gates *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to General Statutes, 1923.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Personal Property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1990. **By whom listed. Personal property shall be listed** in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

6. The property of a body politic or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. **Where listed.** Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. **Merchants and manufacturers.** The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. **Farm property of non-resident.** When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212, Laws 1925. **Household Goods.** All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2005. **Elevators, etc., on railroad.** All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. **Personal property of electric light and power companies in cities and villages.** Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306, Laws 1925. **Personal property of electric light and power companies outside of cities and villages.** Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. **Estates of decedents.** The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. **Persons under guardianship.** The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. **Assignees and receivers.** Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. **Property moved between May and July.** The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. **Where listed in case of doubt.** In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. **Lists to be Verified.** Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. **Examination under oath.** Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. **Failure to obtain list.** In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. **Assessor may enter dwellings, etc.** Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. **False statement regarding taxes.** Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. **Classification of Property. What percentages of full and true value to be assessed.** All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 4. All property not included in the three preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 1986, General Statues of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four* dollars *per day for each day necessarily consumed in attending said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

East Gull Lake. Cass C.

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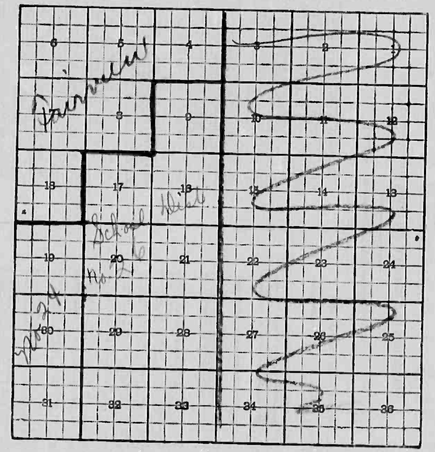
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 134 *Range No.* 29 *Mer. P. M.*



FORM 4

Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1927.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted (Not more than 10 feet apart each way)	Have the Trees been kept free from weeds by cultivating all that year and each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of General Statutes of Minnesota, 1923.

Dated ..... *1927.* *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1927

NAM	Bushels of Corn	....Mill Bushel Mills	Cts.	★ Total Tax Dollars	Cts.	REMARKS

Received Mar 7 1927

Mr Cater

Dear Sir

In looking up Lot 6 on H. R. Whites 1st Sub-division of Gull Lake Shores I find a small Cottage built last year — 1926 — valuation assessed value apparently 400 — 160

Yours Very Truly

E. E. Haven

27 Assess. Bk.

27 Assess 27 Tax 27 Issue Notices

Walker, Minn. 11/11/27 192

DEAR SIR—

Will you kindly insert the year where reference is made to " last fall". Then return your letter to this office.

Thanking you, I am

Yours very truly,
A. A. CATER, County Auditor,
Cass County, Minn.

Note ★ Assessors will not fill these Columns.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

FORM 3 — [illegible]

Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Range	True and Full Value of Structures worth more than $100 each	KIND OF STRUCTURE	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise
	(Lot 6 Sec 29 Town 134 range 29)				Dollars		Dollars	Dollars
Walter Frampton		6	134	29	1175	Frame	392 ✓	
Ora Power Trustee	Squaw Point	17			200	Frame	80 ✓	
✓ Andrew G. Anderson	H. R. Whites 1st Sub-div of Gull Lake Shores	5			400	Small cottage	160 ✓	
					1375		472	

Assessors Return of Taxable Real Property in the ..... of ..... County of ..... Minn., for the Year 1927

Of Property Omitted from the Assessment Book of 19..... or former Years, and Assessed this Year in accordance with the provisions of Section 1965, General Statutes of 1923.

FORM 24

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres and Lots: Acres	Lots	MATERIAL CONDITIONS: 1-Continued 2-Under 6-Bldg. Added	3-Down 4-Old 5-Old 6-Old	ASSESSORS VALUATIONS: True and Full Value of Lands (Variation of Structures and Improvements)	Structures and Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	EQUALIZED VALUATIONS: Total Assessed Value as Left by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet

County of ..... State of Minnesota, for the Year 1927.

CLASS 3—Continued

36 Goods and Merchandise Retail Merchants: Assessed Value Dollars	37 Typewriters, Adding Machines, Scales, Cash Registers and Computing Scales: Assessed Value Dollars	38 Safes: Assessed Value Dollars	39 Gas Engines and Gas Fixtures and Lines: Assessed Value Dollars	40 Office Furniture including Typewriters, Equipment and Libraries of Professional Men: Assessed Value Dollars	41 Beds, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes: Assessed Value Dollars	42 Stoves, Furniture and Equipment of Saloons, Valued at Less of Either and Half Each of Bowling Alleys: Assessed Value Dollars	43 Furniture, Pianos and Equipment of Barber Shops: Assessed Value Dollars	44 Shares of Stock of Banks and Savings Associations Liable to Taxation in the State of Said to Designate Tax Company: Assessed Value Dollars	45 All other Property Assessable to be in Class 3 Not Included in Other Classes: Assessed Value Dollars	Total Assessed Value Class 3	Total True and Full Value Class 3
1670	150	40	150							$3960	11880
										481	1443
										665	4995
1000	100	35	80							2330	6990
										757	2271
200			50							350	1050
										807	8421
		40	125							1465	10395
2270	250	135	405							12815	38445
36	37	38	39	40	41	42	43	44	45		

CLASS 3-A—Assessed at 10% of True and Full Value

46 Gas Tank, Equipment, Machinery, Pumps, Gauges and Hose used in the sale of gasoline and petroleum products: Assessed Value Dollars	47 Grain, Gross Seed and Flaxseed in the hands of Producers and not held for Sale: Assessed Value Dollars	48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers which are not held for sale: Assessed Value Dollars	49 Threshing machines and Silo cutters operating as an business in carrying on his business: Assessed Value Dollars	50 Tractors, Portable Engines, Threshing and Grain Separators used by the owners in Agricultural Pursuits: Assessed Value Dollars	Total Assessed Value Class 3-A: Dollars	Total True and Full Value Class 3-A: Dollars
30	30	10	50	10	160	1600
15	20	5			40	400
15				15	30	300
30					33	330
18				15		
				46	46	450
63	50	15	50	125	308	3080
46	47	48	49	50		

CLASS 4—Assessed at 40% of True and Full Value

51 Elevators, Warehouses and other Improvements on Railway Lands: Assessed Value Dollars	52 Firearms on which no Tax is Paid in Land Laws and Game Laws and Fish Laws from the State: Assessed Value Dollars	53 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft: No.	Assessed Value Dollars	54 Street Cars: No.	Assessed Value Dollars	55 Halls, Poles, Wires, Cables, Conduits, Mains, and Pipes of Telephone, Telegraph, Light, Heat, Power, Water and Gas Companies: Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2911 G. S. 1923: Assessed Value Dollars	57 All other Taxable Personal Property not included in the Foregoing Items: Assessed Value Dollars	Total Assessed Value Class 4: Dollars	Total True and Full Value Class 4: Dollars
1800									1800	4500
1800									1800	4500
51	52	53		54		55	56	57		

PERSONAL

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet

Personal Property Assessment for the ..... of ..... County of ..... State of Minnesota, for the Year 1927 Sheet

FORM 9 WILLIS-NAVE CO. MINNEAPOLIS

NAMES OF PROPERTY OWNERS (To be entered in Alphabetical Order and the Post Office Address will be the immediately below the name. Care should be taken to make every NAME and FIGURE plain and distinct)	Number of Section (Leave blank)	No. of R.E.T.S.	No. of Sheet Section	Value of Taxable Property	Total Assessed Value as Equalized by the State Tax Commission	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Board of Review	Assessed Value of all Property included in the Items as Returned by Assessor
				Dollars	Dollars	Dollars	Dollars	Dollars
					Per cent Increase or Decrease			
					Number of Animals and Articles on short line			
Adams, John (Mary Adams)	1	2		55				6165
P. O. Hanover								
Carson, George	2	1	2	33				581
P. O. Benson								
Ferguson, Frank	3	1	1	45				800
P. O. Morgan								
Hanover Mercantile Co.	4			38				3330
P. O. Hanover								
Hunter, James L.	5	1	2	33				970
P. O. Morgan								
Morrison, Herbert E. (Robert Morrison)	6	2		38				350
P. O. Benson								
Nelson, Nels P.	7	1		45				935
P. O. Hanover								
Williams, John R.	8	1		38				3665
P. O. Hanover								
Total Numbers								
Assessor or Town Board Footings								15760
County Board Footings								
State Tax Commission Footings								

CLASS 1 Assessed at 50% of True and Full Value

Mined Iron Ore		Total True and Full Value Class 1
No. Tons	Assessed Value Dollars	Dollars
1		

CLASS 2—Assessed at 25% of True and Full Value

2 Household furniture (including furniture, stoves and sewing machines of members of the family)	3 Rugs and Carpets	4 Books, Pictures, Bric-a-brac and Works of Art	5 Sewing Machines, Washing Machines, Mangles and similar appliances used in the home	6 Watches and Clocks	7 Jewelry, Diamonds, Gold and Silver Plate and Plated Ware	8 Pianos	9 Phonographs, other Musical Instruments and Radio Outfits	10 All Other Personal Property not in Items 2 to 9 inclusive, Used for Personal or Family Purposes
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	Assessed Value Dollars
75	20	10	2 / 20	2 / 7	1 / 35	1 / 45	2 / 20	
35	5		1 / 5	1 / 6			1 / 10	
45	15	5	1 / 5	2 / 7	1 / 38			
75	80		2 / 25		1 / 50			
40	10	5	1 / 8		1 / 17			
100	25	15	2 / 15		2 / 35			
576	115	35	9 / 78	5 / 19	7 / 140	4 / 30		551
2	3	4	5	6	7	8	9	10

11 Household Effects	12 Other Personal Property	Total Assessed Value Class 2	Total True and Full Value Class 2	A Under One Year
Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	No. / Assessed Value Dollars
		255	920	1 / 15
		60	240	
		105	420	
		180	720	1 / 15
		80	320	
		200	800	
		551	2425	2 / 30
11	12	A	B	

CLASS 3—Assessed at 25% of True and Full Value

11—HORSES, MULES AND ASSES

B One Year Old and under Two Years	C Two Years Old and under Three Years	D Three Years Old and under Sixteen Years	E Sixteen Years Old and Over	F Stallions, Fine-bred Bulls and Race Horses
No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars
1 / 15	2 / 35	5 / 175	1 / 15	
		6 / 200	1 / 15	
	6 / 27	5 / 150	2 / 35	
		2 / 60		
	1 / 15	8 / 250		
		2 / 75		
2 / 30		2 / 105		
3 / 38	6 / 77	31 / 1045	4 / 55	
B	C	D	E	F

14—CATTLE

A Pure Bred Cattle under One Year	B Grade Cattle under One Year	C Pure Bred Cattle One Year Old and under Two Years	D Grade Cattle One year old and under Two Years	E Pure Bred Cattle Two years and under Three Years	F Grade Cattle Two years and under Three Years	G Pure Bred Cows	H Grade Cows	I Pure Bred Bulls	J Grade Bulls	K All other Cattle Three Years Old and over
No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars
1 / 8	2 / 8	2 / 24	4 / 24	2 / 54	6 / 60	2 / 55	10 / 185	1 / 40		3 / 55
	2 / 8		5 / 35		4 / 45		5 / 70		1 / 20	
	6 / 35		10 / 55				15 / 200			
2 / 15		3 / 40				5 / 150		1 / 50		
	2 / 10		6 / 35		10 / 95		10 / 150		1 / 35	
5 / 23	12 / 51	5 / 64	25 / 135	3 / 54	20 / 200	7 / 205	40 / 555	2 / 90	2 / 45	3 / 35
A	B	C	D	E	F	G	H	I	J	K

12—SHEEP

A Under three months old	B Three Months Old and over	13 Bills, Notes, Scrips, Tips, Coupons, Stamps, and Time of Money, Railway, Express and Other Bills and Due Bills	56 Bonds and Stocks, Pursuant to Section 42 G.S. 1923	57 All other Taxable Personal Property not included in the foregoing Items	Total Assessed Value Class 4	Total True and Full Value Class 4
No. / Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
10 / 10	15 / 35				1800	3300
15 / 30	15 / 75					
25 / 30	25 / 150					
50 / 130	230				1800	4500
A	12	13	55	56	57	

Assessed at 40% of True and Full Value

FORM 7 MILLER-DAVIS CO., MINNEAPOLIS

Personal Property Assessment for the .... of ....

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet

County of .... State of Minnesota, for the Year 1927.

CLASS 3—Continued

NAMES OF PROPERTY OWNERS (To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name) (Care should be taken to make every NAME and FIGURE plain and distinct)			14—HOGS A Under Three Months Old No.	A Assessed Value Dollars	B Three Months Old and Over No.	B Assessed Value Dollars	15 Poultry Assessed Value Dollars	16 Stands of Bees No.	16 Assessed Value Dollars	17 Dogs of All Ages No.	17 Assessed Value Dollars	18 Wagons, Carriages, Sleighs and all other vehicles not used in any agricultural pursuit No.	18 Assessed Value Dollars	19 Harness and Saddles	20 Threshing Machines and Outfits used therewith, Owned or Operated for Hire	21 Fire Arms of all Kinds	22 Presses, Typesetting Machines, Type, Furniture, Equipment, and Stock on hand of Newspaper and Printing Offices	23 Machinery, Furniture, Equipment and Stock of Creameries and Cheese Factories	24 Machinery, Furniture and Equipment of Laundries	25 Films, Projectors and Other Personal Property used in Moving Picture Theaters	26 Tractors, Portable Engines, Dynamos and Electric Motors not used in any agricultural pursuit	27 Locomotives, Steam Shovels, and other Machinery used in Mining	28 Manufacturer's Tools, Implements and Machinery which are not Assessed as Real Estate	29	30 Pulpwood, Pulp and Paper	31 Lumber, Lath and Shingles in hands of Manufacturers or Dealers	32 Logs, Poles, Posts and Railroad Ties	33 Brick, Cement, Lime, Cement Blocks, and Quarried Stone in the hands of Dealers or Manufacturers	34 All Manufacturer's Materials and Manufactured Articles not above listed, in the hands of Manufacturers	35 Goods and Mdse. of Wholesale Merchants and Jobbers
Adams, John (Mary Adams)	1	1	5	5	20	80	15	1	5	1	5	3	35	25		10					50					1000				
P. O. Hanover																														
Carson, George	2	2	15	15	15	55	25																							
P. O. Benson																														
Ferguson, Frank	3	3	20	20	35	100	20																							
P. O. Morgan																														
Hanover Mercantile Co.	4	4										2	50	15																
P. O. Hanover																														
Hunter, James L.	5	5	25	25	10	40						3	30	35																
P. O. Morgan																														
Morrison, Herbert E. (Robert Morrison)	6	6										1	15	10																
P. O. Benson																														
Nelson, Nels P.	7	7	10	10	30	125						4	45	50																
P. O. Hanover																														
Williams, John R.	8	8																								3000		300		
P. O. Hanover																														
Total Numbers			75		110			1		1		13																		
Assessor or Town Board Footings				75		400	60		5		5		175	135		10					50					4000		300		
County Board Footings																														
State Tax Commission Footings																														

CLASS 3—Continued

NAMES OF PROPERTY OWNERS	36 Goods and Merchandise of Retail Merchants	37 Typewriters, Adding Machines, Cash Registers and Computing Scales	38 Safes	39 Store Furniture and Store Fixtures not Listed	40 Office Furniture including Instruments, Equipment and Libraries of Professional Men	41 Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes	42 Stock, Furniture, Equipment, Tables & Alleys of Billiard and Pool Rooms & Bowling Alleys	43 Furniture, Tools and Equipment of Barber Shops	44 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in the name of bank or Mortgage Loan Company)	45 All other Property Assessable by law in Class 3 which has not been included in Items 1 1 to 44 inclusive	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars
Adams, John (Mary Adams)	1070	150	40	150							3960	11880
Carson, George											481	1443
Ferguson, Frank											665	1995
Hanover Mercantile Co.	1000	100	25	80							2330	6990
Hunter, James L.											757	2271
Morrison, Herbert E. (Robert Morrison)	200			50							350	1050
Nelson, Nels P.											807	2421
Williams, John R.			40	125							3465	10395
Assessor or Town Board Footings	2270	250	105	405							12815	38445
County Board Footings												
State Tax Commission Footings												

CLASS 3-A—Assessed at 10% of True and Full Value / CLASS 4—Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS	46 Farm Tools, Implements, Machinery, Wagons, Sleighs and Harness used by the owner in any Agricultural pursuit	47 Grain, Grass Seed and Flaxseed in the hands of Producers and not held for Sale	48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers which are not held for sale	49 Threshing Machines used by the owner in carrying on his farm together with outfits used therewith exclusive of engines	50 Tractors, Portable Engines, Dynamos and Cream Separators used by the owner in Agricultural Pursuit	Total Assessed Value Class 3-A Dollars	Total True and Full Value Class 3-A Dollars	51 Elevators, Warehouses and other Improvements on Railway Lands	52 Structures on Lands entered under the U. S. Land Laws and on Lands leased from the State	53 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft No.	53 Assessed Value Dollars	54 Street Railway Cars No.	54 Assessed Value Dollars	55 Rails, Poles, Wires, Ties, Conduits, Mains, and Pipes of Street Railway, Light, Heat, Power Water and Gas Companies	56 Bonds and Stocks, Pursuant to Section 2041 G. S. 1923	57 All other Taxable Personal Property not included in the foregoing Items	Total Assessed Value Class 4 Dollars	Total True and Full Value Class 4 Dollars
Adams, John (Mary Adams)	20	30	10	50	50	160	1600	1800									1800	4500
Carson, George	15	20	5			40	400											
Ferguson, Frank	15				15	30	300											
Hanover Mercantile Co.																		
Hunter, James L.	18				15	33	330											
Morrison, Herbert E. (Robert Morrison)																		
Nelson, Nels P.					45	45	450											
Williams, John R.																		
Assessor or Town Board Footings	68	50	15	50	125	308	3080	1800									1800	4500
County Board Footings																		
State Tax Commission Footings																		

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet

Personal Property Assessment for the ..... of .....

County of ..... State of Minnesota, for the Year 1927

FORM 9 — MILLER-DAVIS CO., MINNEAPOLIS

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name (Care should be taken to make every NAME and FIGURE plain and distinct)		Number of Horses, Colts, Stallions, etc.	No. of M.R.C.S.	No. of Sheep	Value of Taxable Property	Total Assessed Value as Equalized by the State Tax Commission	Total Assessed Value to be Equalized by the County Board	Total Assessed Value as Equalized by the County Board of Review	Assessed Value of all Property Included in the Items as Returned by Assessor
					Dollars	Dollars	Dollars	Dollars	Dollars
						Per cent Increase or Decrease			
						Number of Animals and Articles on short lines			
Adams, John (Mary Adams)	1	2		35					612
P. O. Hanover									
Carson, George	2	1	2	35					581
P. O. Benson									
Ferguson, Frank	3	1	1	45					800
P. O. Morgan									
Hanover Mercantile Co.	4			28					2330
P. O. Hanover									
Hunter, James L.	5	1	2	33					970
P. O. Morgan									
Morrison, Herbert E. (Robert Morrison)	6	2		38					350
P. O. Benson									
Nelson, Nels P.	7	1		45					588
P. O. Hanover									
Williams, John R.	8	1		33					3665
P. O. Hanover									
Total Numbers									
Assessor or Town Board Footings									15780
County Board Footings									
State Tax Commission Footings									

NAMES OF PROPERTY OWNERS		CLASS 1 Assessed at 50% of True and Full Value: Mined Iron Ore — No. Tons	Assessed Value Dollars	Total True and Full Value Class 1 Dollars	CLASS 2—Assessed at 25% of True and Full Value: 2 Household furniture, household utensils, library and musical instruments of the family — Assessed Value Dollars	3 Rugs and Carpets — Assessed Value Dollars	4 Books, Pictures, Bric-a-brac and Works of Art — Assessed Value Dollars	5 Sewing Machines, Washing Machines, Mangles and similar appliances used in the home — No.	Assessed Value Dollars	6 Watches and Clocks — No.	Assessed Value Dollars	7 Jewelry, Diamonds, Gold and Silver Plate and Plated Ware — No.	Assessed Value Dollars	8 Pianos — No.	Assessed Value Dollars	9 Phonographs, other Musical Instruments and Phonograph Records — Assessed Value Dollars	10 All Other Personal Property not Specifically Listed above or Exempt — Assessed Value Dollars	Total Assessed Value Class 2 Dollars	Total True and Full Value Class 2 Dollars	A Under One Year — No.	Assessed Value Dollars
Adams, John (Mary Adams)	1				75	20	10	2	20	2	7	1	35	1	45	10		238	928	1	15
P. O. Hanover																					
Carson, George	2				35	5		1	4	1	4					10		60	240		
P. O. Benson																					
Ferguson, Frank	3				45	15	5	1	5	2	7			1	28			105	420		
P. O. Morgan																					
Hanover Mercantile Co.	4																				
P. O. Hanover																					
Hunter, James L.	5				75	30		2	25					1	50			180	720	1	15
P. O. Morgan																					
Morrison, Herbert E. (Robert Morrison)	6																				
P. O. Benson																					
Nelson, Nels P.	7				40	10	5	1	8					1	17			80	320		
P. O. Hanover																					
Williams, John R.	8				100	35	15	2	15				55					200	800		
P. O. Hanover																					
Total Numbers																					
Assessor or Town Board Footings					370	115	35	9	78	5	18	7	70	4	140	30		857	3428	2	24
County Board Footings																					
State Tax Commission Footings																					
				1	2	3	4	5		6		7		8		9	10			A	

NAMES OF PROPERTY OWNERS		11—HORSES, MULES AND ASSES: B One Year Old and under Two Years — No.	Assessed Value Dollars	C Two Years Old and under Three Years — No.	Assessed Value Dollars	D Three Years Old and under Sixteen Years — No.	Assessed Value Dollars	E Sixteen Years Old and Over — No.	Assessed Value Dollars	F Stallions, Fine Breed Bulls and Rare Horses — No.	Assessed Value Dollars	12—CATTLE: A Pure Breed Cattle under One Year — No.	Assessed Value Dollars	B Grade Cattle under One Year — No.	Assessed Value Dollars	C Pure Breed Cattle One Year Old and under Two Years — No.	Assessed Value Dollars	D Grade Cattle One year old and under Two Years — No.	Assessed Value Dollars	E Pure Breed Cattle Two years old and under Three Years — No.	Assessed Value Dollars	F Grade Cattle Two years old and under Three Years — No.	Assessed Value Dollars	G Pure Breed Cows — No.	Assessed Value Dollars	H Grade Cows — No.	Assessed Value Dollars	I Pure Breed Bulls — No.	Assessed Value Dollars	J Grade Bulls — No.	Assessed Value Dollars	K All other Cattle Three Years Old and over — No.	Assessed Value Dollars	13—SHEEP: A Under three months old — No.	Assessed Value Dollars	B Three Months Old and over — No.	Assessed Value Dollars	55 Baths, Pulps, Goodwills, Motion and Time of Service Pictures, Gas, Light, Heat, Power, Water and the Companies — Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2091 G. S. 1923 — Assessed Value Dollars	57 All other Tangible Personal Property not included in the Foregoing Items — Assessed Value Dollars	Total Assessed Value Class 4 Dollars	Total True and Full Value Class 4 Dollars
Adams, John (Mary Adams)	1	1	16	2	26	6	175	1	15			1	8	2	8	3	24	4	24			6	60	2	55	10	155	1	40			2	25	10	10	15	25						
P. O. Hanover																																											
Carson, George	2					6	200	1	15					2	8			5	28			4	45			5	70			1	30												
P. O. Benson																																											
Ferguson, Frank	3			2	27	6	180	2	28					6	25			10	55							15	200																
P. O. Morgan																																											
Hanover Mercantile Co.	4					2	60																																				
P. O. Hanover																																											
Hunter, James L.	5			1	15	8	250					2	15			3	40					5	150					1	50					15	20			20	75				
P. O. Morgan																																											
Morrison, Herbert E. (Robert Morrison)	6					2	75																																				
P. O. Benson																																											
Nelson, Nels P.	7	2	20			5	100							2	10			6	59			10	85			10	120			1	25			25	75			10	120				
P. O. Hanover																																											
Williams, John R.	8																																										
P. O. Hanover																																											
Total Numbers																																											
Assessor or Town Board Footings		8	36	6	77	31	1045	4	58			3	23	12	51	5	64	25	129	5	54	20	200	7	205	40	555	2	90	2	45	2	35	50	50	120	220						
County Board Footings																																											
State Tax Commission Footings																																											
				B		C		D		E		F		A		B		C		D		E	18	F		G		H		I		J		K		A	19	B		55	56	57		

PERSONAL