ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Ingredona

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BANK AND COUNTY SUPPLIES. 219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., 1927.

John Vangen Assessor of the Town of Inguadona

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Inguadona 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. Geier 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. 1989. 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, of all principals, by such agent in the name of his principal, as 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 ward of a 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, or 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 agents, 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 town, 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 listed in the county where such lands are situated, and the 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 provided further, that 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 farm property or personal property connected with 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, pianos, phonographs, and musical instruments, 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. 2008. Elevators, etc., on railroad. All elevators and warehouses with railroad connections and fixtures therein, situated upon land of such railroad company which are not a good railroad, 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 shall be listed and assessed in the town or district in which such without regard to where the principal or other place of business of said company is located.

Chap. 206, 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 of cities and villages, and of 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 persons under guardianship, of persons under conservatorship, of the mentally ill, 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 list such property in the place in which he first resided upon the assessment day, by person, agent or attorney, or in the county, town, or district of such place, or in the county, town, or district in which he resided at such place, and shall make oath, upon request 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, it shall be listed in the place in which it shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the 15th, month tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2022. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor of the proper district, a list of all the property, real and personal, required to be listed in this chapter, provided, if between places in the same county, in the place in which it shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the 15th, month tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2022. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor of the proper district, a list of all the property, real and personal, required to be listed in this chapter, provided, if between places in the same county, in the place in which it shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the 15th, month tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2023. 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 touching the property, and the property so 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. 2025. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the property of such person, and shall make a statement thereof, and the amount so 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. 1927. 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 dwellinghouse, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in nothing any statement, oral or written, which is required or permitted by law to be made for the purpose of assessing any property, 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. 1992. 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 income 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 the full and true value thereof. Mining machinery, together 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 the value of the real estate in which such 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 separately stated 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, pianos, phonographs, and musical instruments, 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 growing crops, and all manufactures, except manufactures of iron ore, together with the furniture, and stock in trade of merchants, manufacturers' materials and manufactured articles, tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, shall constitute class three (3) and shall be valued and assessed at thirty-three (33 1/3) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer, except growing crops, and all tools, implements, machinery and machinery used for 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.*

Inguadona Cass Co.

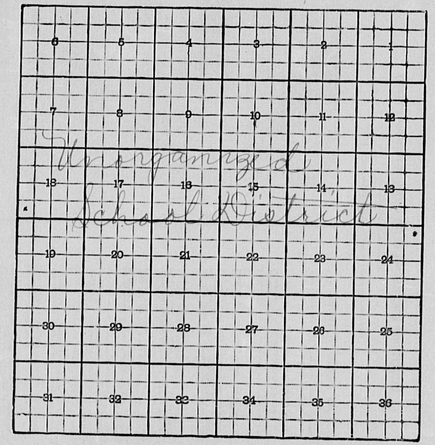
PERSONAL

INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 *Range No.* 27 *Mer. P. M.*



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

FORM 1

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 Less Than 10 Feet Apart each way	Have the Trees been kept in the Condition by replacing all that may die 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.*

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

FORM 316 PRINTED BY STATE PRINTER, ST. PAUL

Of Property Omitted from the Assessment Book of 19..... or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NATURAL CONDITIONS	ASSESSORS VALUATIONS					EQUALIZED VALUATIONS		
						Acres 100ths	E-Cultivated I-Timber S-Hilly L-Level / E-Stony Wt-Wet Wd-Wild	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	Structures and Improvements: True and Full Value of Dwellings and Other Structures Dollars	True and Full Value of Machinery Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Left by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission 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 of Retail Merchants	37 Typewriters, Adding Machines, Cash Registers and Computing Scales	38 Safes	39 Store Furniture Not Specifically 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, Implements and Tools of Shops of Blacksmith 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 the Mortgagee (not Company)	45 All other Property Assessable to be in Class 3 which has not been specifically given Class 1 1 a 44 inclusive	Total Assessed Value Class 3	Total True and Full Value Class 3
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
1670	150	40	150							3960	11880
										481	1443
										665	1995
2000	100	25	80							2330	6990
										757	2271
200			50							350	1050
										807	2421
		40	125							3465	10395
3870	250	105	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 Farm Tools, Implements, Machinery, Wagons, Sleighs and Harness used in the operation of an agricultural farm	47 Grain, Grass Seed and Flax-seed in the hands of Producers not for Sale	48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers not for Sale	49 Running Machine used in the owner's camp on its own premises with motor not exceeding 5 horse power	50 Tractors, Portable Engines, Dynamos and Steam Separators used by the owner in the operation of Personal	Total Assessed Value Class 3-A	Total True and Full Value Class 3-A
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
20	30	10	50	50	160	1600
15	20	5			40	400
15				15	30	300
18				15	33	330
				45	45	450
68	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 Grain Improvements on Railway Lands	52 Structures on Lands owned under the U. S. Land Office Rules and on Lands leased from the State	53 Steam and Motor Boats, Sailing Craft, Barges and all other Water Craft		54 Street Railway Cars	55 Rails, Poles, Wires, Ties, Conduits, Maips, Pipes, Hydrants, Street Railway, Light, Heat, Power Water and Gas Companies	56 Bonds and Stocks, Pursuant to Section 2097 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
Assessed Value Dollars	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
1800								1800	4500
1800								1800	4500
51	52		53		54	55	56	57	

FORM 9 WILLIS-DUFF CO., MINNEAPOLIS

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

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 Machines Entered Assessed	No. of S.E.C.D.	No. of Cows Entered	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 Local 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		33					6152
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					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					932
P. O. Hanover									
Williams, John R.	8	1		38					3665
P. O. Hanover									
Total Numbers									
Assessor or Town Board Footings									
County Board Footings									15780
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
Adams, John			
Carson, George			
Ferguson, Frank			
Hanover Mercantile Co.			
Hunter, James L.			
Morrison, Herbert E.			
Nelson, Nels P.			
Williams, John R.			
Total Numbers			
Assessor or Town Board Footings			
County Board Footings			
State Tax Commission Footings			
	1		

CLASS 2—Assessed at 33⅓% of True and Full Value

	2 Household furniture, Household goods and articles used in actual support 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 Clocks		10 All Other Personal Property not in items 2 to 9 inclusive, Owned by Persons or Family Business		Total Assessed Value Class 2	Total True and Full Value Class 2	A Under One Year	
	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	No.	Assessed Value Dollars	Dollars	Dollars	No.	Assessed Value Dollars
Adams, John	75		20		10	2	20	2		7	35	1		45	20			232	928	1	12
Carson, George	35		5			1	5	1		5					10			60	240		
Ferguson, Frank	45		15		5	1	5	2		7		1		28				105	420		
Hanover Mercantile Co.																					
Hunter, James L.	75		30			2	25					1		50				180	720	1	12
Morrison, Herbert E.																					
Nelson, Nels P.	40		10		5	1	8					1		17				80	320		
Williams, John R.	100		35		15	2	15				35							200	800		
Total Numbers																					
Assessor or Town Board Footings																					
County Board Footings	370		115		35	9	78	5	12	19	70	4		140	30			857	3428	2	24
State Tax Commission Footings																					
	2		3		4		5		6		7		8		9		10			A	

CLASS 3—Assessed at 33⅓% of True and Full Value

	11—HORSES, MULES AND ASSES										12—CATTLE																		13—SHEEP				Assessed at 40% of True and Full Value				
	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 and Pure and Race Horses		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		A Under three months old		B Three Months Old and over		33 Rails, Poles, Stone, Tiles, Conduits, Mains, and Pipes of Street Railway, Telephone, Telegraph, Water and Gas Companies	36 Bonds and Stocks, Property Subject to Section 2092, G. S. 1925	37 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	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	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
Adams, John	1	18	2	26	5	175	1	12			1	8	2	8	2	24	4	24	3	54	6	60	2	55	10	135	1	40			3	35	10	10	15	25				1800	4500
Carson, George					6	200	1	16					2	8			5	28			4	45			5	70			1	20											
Ferguson, Frank			3	37	5	180	2	28					6	25			10	55							15	200															
Hanover Mercantile Co.					2	60																																			
Hunter, James L.			1	15	8	250					2	15			3	40							5	150			1	50					15	20	30	75					
Morrison, Herbert E.					2	75																																			
Nelson, Nels P.	2	20			5	105							2	10			6	32			10	95			10	150			1	25			25	20	75	120					
Williams, John R.																																									
Total Numbers																																									
Assessor or Town Board Footings																																									
County Board Footings	3	38	6	77	31	1045	4	55			3	23	12	51	5	64	25	139	3	54	20	200	7	205	40	555	2	90	2	45	3	35	50	50	120	220				1800	4500
State Tax Commission Footings																																									
	B		C	12	D		E		F		A		B		C		D		E	23	F		G		H		I		J		K		A	13	B		35	36	37		

PERSONAL

FORM 7 MILLER-DAVIS CO., MINNEAPOLIS

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

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

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)

CLASS 3—Continued

Names of Property Owners			14—Hogs A Under Three Months Old No.	14A Assessed Value Dollars	14—Hogs B Three Months Old and Over No.	14B 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 Assessed Value Dollars	20 Threshing Machines and Outfits used therewith, Owned or Operated for Hire Assessed Value Dollars	21 Fire Arms of all Kinds Assessed Value Dollars	22 Presses, Typesetting Machines, Type, Furniture, Equipment, and Stock on hand of Newspaper and Printing Offices Assessed Value Dollars	23 Machinery, Furniture, Equipment and Stock of Creameries and Cheese Factories Assessed Value Dollars	24 Machinery, Furniture and Equipment of Laundries Assessed Value Dollars	25 Films, Projectors and Other Personal Property used in Moving Picture Theaters Assessed Value Dollars	26 Tractors, Portable Engines, Dynamos and Electric Motors not used in any agricultural pursuit Assessed Value Dollars	27 Locomotives, Steam Shovels, and other Machinery used in Mining Assessed Value Dollars	28 Manufacturer's Tools, Implements and Machinery which are not Assessed as Real Estate Assessed Value Dollars	29 Wheat, Flour, Barley, Flaxseed and all other Grain and Grain Products in the hands of Manufacturers or held for sale by the Producer Assessed Value Dollars	30 Pulpwood, Pulp and Paper Assessed Value Dollars	31 Lumber, Lath and Shingles in hands of Manufacturers or Dealers Assessed Value Dollars	32 Logs, Poles, Posts and Railroad Ties Assessed Value Dollars	33 Brick, Cement, Lime, Cement Blocks, and Quarried Stone in the hands of Dealers or Manufacturers Assessed Value Dollars	34 All Manufacturer's Materials and Manufactured Articles not above listed, in the hands of Manufacturers Assessed Value Dollars	35 Goods and Mdse. of Wholesale Merchants and Jobbers Assessed Value Dollars
Adams, John (Mary Adams) / P. O. Hanover	1	1	5	5	20	80	15	1	5	1	5	3	35	25		10					50					1000				
Carson, George / P. O. Benson	2	2	15	15	15	55	25																							
Ferguson, Frank / P. O. Morgan	3	3	20	20	35	100	20																							
Hanover Mercantile Co. / P. O. Hanover	4	4										2	50	15																
Hunter, James L. / P. O. Morgan	5	5	25	25	10	40						3	30	35																
Morrison, Herbert E. (Robert Morrison) / P. O. Benson	6	6										1	15	10																
Nelson, Nels P. / P. O. Hanover	7	7	10	10	30	125						4	45	50																
Williams, John R. / P. O. Hanover	8	8																								3000		300		
Total Numbers			75		110			1		1		13																		
Assessor or Town Board Footings				75		400	60		5		5		175	135		10														
County Board Footings																					50									
State Tax Commission Footings																										4000		300		
			A	14	B		15	16		17		18		19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35

CLASS 3—Continued / 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	36 Goods and Merchandise of Retail Merchants Assessed Value Dollars	37 Typewriters, Adding Machines, Cash Registers and Computing Scales Assessed Value Dollars	38 Safes Assessed Value Dollars	39 Store Furniture and Store Fixtures not Listed Assessed Value Dollars	40 Office Furniture including Instruments, Equipment and Libraries of Professional Men Assessed Value Dollars	41 Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes Assessed Value Dollars	42 Stock, Furniture, Equipment, Tables & alleys of Billiard and Pool Rooms & Bowling Alleys Assessed Value Dollars	43 Furniture, Tools and Equipment of Barber Shops Assessed Value Dollars	44 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in the name of bank or Mortgage Loan Company) Assessed Value Dollars	45 All other Property Assessable by law in Class 3 which has not been included in Items 11 to 44 Inclusive Assessed Value Dollars	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars	46 Farm Tools, Implements, Machinery, Wagons, Sleighs and Harness used by the owner in any Agricultural pursuit Assessed Value Dollars	47 Grain, Grass 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 used by the owner in carrying on his farm together with outfits used therewith exclusive of engines Assessed Value Dollars	50 Tractors, Portable Engines, Dynamos and Cream Separators used by the owner in Agricultural Pursuit Assessed Value Dollars	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 Assessed Value Dollars	52 Structures on Lands entered under the U. S. Land Laws and on Lands leased from the State Assessed Value Dollars	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 Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2021 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
Adams, John (Mary Adams) / P. O. Hanover	1670	150	40	150							3960	11880	20	30	10	50	50	160	1600	1800									1800	4500
Carson, George / P. O. Benson											481	1443	15	20	5			40	400											
Ferguson, Frank / P. O. Morgan											665	1995	15				15	30	300											
Hanover Mercantile Co. / P. O. Hanover	2000	100	25	80							2330	6990																		
Hunter, James L. / P. O. Morgan											757	2271	18				15	33	330											
Morrison, Herbert E. (Robert Morrison) / P. O. Benson	200			50							350	1050																		
Nelson, Nels P. / P. O. Hanover											807	2421					45	45	450											
Williams, John R. / P. O. Hanover			40	125							3465	10395																		
Total Numbers																														
Assessor or Town Board Footings																														
County Board Footings																														
State Tax Commission Footings	3870	250	105	405							12815	38445	68	50	15	50	125	308	3080	1800									1800	4500
	36	37	38	39	40	41	42	43	44	45			46	47	48	49	50			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

FORM 9 — MILLS-BAY 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)	No. of Schedule Attached	No. of S.T.D.	No. of Cattle Tickets	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 Local Board of Review	Assessed Value of all Property Included in the Items as Returned by Assessor	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, Trees and wearing apparel of members 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, G-ld and Silver Plate and Plated Ware Assessed Value Dollars	8 Pianos No.	Assessed Value Dollars	9 Phonographs, other Musical Instruments and Radio Outfits Assessed Value Dollars	10 All Other Personal Property not listed by items in Personal Schedule Property or Family Business 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
					Per cent Increase or Decrease																								
					Number of Animals and Articles on short lines																								
Adams, John (Mary Adams)	1	2		33				6152				75	20	10	2	20	2	7	35	1	45	20		232	928	1	12
P. O. Hanover																													
Carson, George	2	1	2	33				581				35	5		1	5	1	5				10		60	240		
P. O. Benson																													
Ferguson, Frank	3	1	1	45				800				45	15	5	1	5	2	7		1	28			105	420		
P. O. Morgan																													
Hanover Mercantile Co.	4			38				2330																					
P. O. Hanover																													
Hunter, James L.	5	1	2	33				970				75	30		2	25				1	50			180	720	1	12
P. O. Morgan																													
Morrison, Herbert E. (Robert Morrison)	6	2		38				350																					
P. O. Benson																													
Nelson, Nels P.	7	1		45				932				40	10	5	1	8				1	17			80	320		
P. O. Hanover																													
Williams, John R.	8	1		38				3665				100	35	15	2	15			35					200	800		
P. O. Hanover																													
Total Numbers																													
Assessor or Town Board Footings								15780				370	115	35	9	78	5	19	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 Bred Mares and Race Horses No.	Assessed Value Dollars	12—CATTLE: A Pure Bred Cattle under One Year No.	Assessed Value Dollars	B Grade Cattle under One Year No.	Assessed Value Dollars	C Pure Bred 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 Bred 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 Bred Cows No.	Assessed Value Dollars	H Grade Cows No.	Assessed Value Dollars	I Pure Bred 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
Adams, John (Mary Adams)	1	18	2	26	5	175	1	12			1	8	2	8	2	24	4	24	3	54	6	60	2	55	10	135	1	40			3	35	10	10	15	25
Carson, George	2				6	200	1	15					2	8			5	28			4	45			5	70			1	20						
Ferguson, Frank	3		3	37	5	180	2	28					6	25			10	55							15	200										
Hanover Mercantile Co.	4				2	60																														
Hunter, James L.	5		1	15	8	250					2	15			3	40							5	150			1	50					15	20	30	75
Morrison, Herbert E. (Robert Morrison)	6				2	75																														
Nelson, Nels P.	7																																			
Williams, John R.	8	20			3	105							2	10			6	32			10	95			10	150			1	25			25	20	75	120
Assessor or Town Board Footings	3	38	6	77	31	1045	4	55			3	23	12	51	5	64	25	139	3	54	20	200	7	205	40	555	2	90	2	45	3	35	50	50	120	220
		B	C	11	D		E		F		A		B		C		D		E	12	F		G		H		I		J		K		A	13	B	

Assessed at 50% of True and Full Value

NAMES OF PROPERTY OWNERS	55 Balls, Polos, Wires, Ties, Cordage, Maps, Clocks, Pianos, Bicycles, Street Railway, Light, Heat, Power Companies, Gas Companies Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2002 (2) (3) 1925 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
	55	56	57		

PERSONAL

FORM 9 MILLER-DAVIS CO., MINNEAPOLIS

Personal Property Assessment for the ..... of ..... 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.	Assessed Value Dollars	B Three Months Old and Over No.	Assessed Value Dollars	15 Poultry Assessed Value Dollars	16 Stands of Bees No.	Assessed Value Dollars	17 Dogs of All Ages No.	Assessed Value Dollars	18 Wagons, Carriages, Sleighs and Other Vehicles not used in any agricultural pursuit Assessed Value Dollars	19 Harness and Saddles Assessed Value Dollars	20 Threshing Machines and Outfits used therewith, Owned by Men Who Hire Assessed Value Dollars	21 Fire Arms of all Kinds Assessed Value Dollars	22 Presses, Type-setting Machines, Type, Furniture, Engravers' and Stock on hand of Newspapers and Printing Office Assessed Value Dollars	23 Machinery, Furniture, Equipment and Stock of Creameries and Cheese Factories Assessed Value Dollars	24 Machinery, Furniture and Equipment of Laundries Assessed Value Dollars	25 Films, Projectors and Other Equipment of Moving Picture Theatres Assessed Value Dollars	26 Tractors, Portable Engines and Threshing Machines not used in any agricultural pursuit Assessed Value Dollars	27 Locomotives, Steam Shovels, and other Machinery used in Mining Assessed Value Dollars	28 Manufacturer's Tools, Implements and Machinery not elsewhere specified Assessed Value Dollars	29 Wheat, Flour, Barley, Peanuts and all other Grain and Grain Products in the hands of Millers, Jobbers or any Dealers for sale by the Producer Assessed Value Dollars	30 Pulpwood, Pulp and Paper Assessed Value Dollars	31 Lumber, Lath and Shingles in hands of Manufacturers or Dealers Assessed Value Dollars	32 Logs, Poles, Posts and Railroad Ties Assessed Value Dollars	33 Grist, Cereal, Shingle, Saw and Other Mills, Cheese Factories Assessed Value Dollars	34 All Manufacturers Materials and Manufactured Articles not elsewhere listed, in the hands of the Manufacturer Assessed Value Dollars	35 Goods and Mdse. of Wholesale Merchants, Jobbers Assessed Value Dollars
Adams, John (Mary Adams)	1	5		20			1		1		3																			
	1		5		80	15		5		5		35	25		10															
P. O. Hanover																										1000				
Carson, George	2	15		15																										
	2		15		55	25																								
P. O. Benson																														
Ferguson, Frank	3	20		55																										
	3		20		100	20																								
P. O. Morgan																														
Hanover Mercantile Co.	4										2																			
	4											50	15																	
P. O. Hanover																														
Hunter, James L.	5	25		10							3																			
	5		25		40							50	35																	
P. O. Morgan																														
Morrison, Herbert E. (Robert Morrison)	6										1																			
	6											15	10																	
P. O. Benson																														
Nelson, Nels P.	7	10		30							4																			
	7		10		125							45	50																	
P. O. Hanover																														
Williams, John R.	8																													
P. O. Hanover																										3000		300		
Total Numbers		75		110			1		1		13																			
Assessor or Town Board Footings			75		400	60		5		5		175	135		10															
County Board Footings																			50							4000		300		
State Tax Commission Footings																														
		A		14 B		15	16		17		18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35		

CLASS 3—Continued

NAMES OF PROPERTY OWNERS		36 Goods and Merchandise of Retail Merchants Assessed Value Dollars	37 Typewriters, Adding Machines, Cash Registers and Computing Scales Assessed Value Dollars	38 Safes Assessed Value Dollars	39 Store Fixtures not Above Enumerated Assessed Value Dollars	40 Other furniture including instruments, Equipment and Library of Professional Men Assessed Value Dollars	41 Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes Assessed Value Dollars	42 Stock, furniture, equipment, tables & chairs of Billiard and Pool Rooms & Bowling Alleys Assessed Value Dollars	43 Furniture, Tools and Equipment of Barber Shops Assessed Value Dollars	44 Shares of Stock of Banks and Bankers Capital Stock, to be assessed in the name of bank or Bankers (not Company) Assessed Value Dollars	45 All other Property assessable to be in the hands of a Person, Firm or Company not above listed in Sec. 1 A 44 inclusive Assessed Value Dollars	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars
Adams, John (Mary Adams)	1												
P. O. Hanover													
Carson, George	2												
P. O. Benson													
Ferguson, Frank	3												
P. O. Morgan													
Hanover Mercantile Co.	4												
P. O. Hanover													
Hunter, James L.	5												
P. O. Morgan													
Morrison, Herbert E. (Robert Morrison)	6												
P. O. Benson													
Nelson, Nels P.	7												
P. O. Hanover													
Williams, John R.	8												
P. O. Hanover													
Total Numbers													
Assessor or Town Board Footings													
County Board Footings													
State Tax Commission Footings													
		36	37	38	39	40	41	42	43	44	45		

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

NAMES OF PROPERTY OWNERS		46 Farm Tools, Implements, Machinery, Wagons, Sleighs and Harness used in the work in any Agricultural pursuit Assessed Value Dollars	47 Grain, Grass Seed and Flax-seed in the hands of Producers and not Intended for Sale Assessed Value Dollars	48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers which have not been offered for sale Assessed Value Dollars	49 Breeding Stallions used by the owner in carrying on his business of breeding mares with exception of wagons Assessed Value Dollars	50 Tractors, Portable Engines, Gasoline and Cream Separators used by the owner in carrying on his business Assessed Value Dollars	Total Assessed Value Class 3-A Dollars	Total True and Full Value Class 3-A Dollars
Adams, John (Mary Adams)	1							
P. O. Hanover								
Carson, George	2							
P. O. Benson								
Ferguson, Frank	3							
P. O. Morgan								
Hanover Mercantile Co.	4							
P. O. Hanover								
Hunter, James L.	5							
P. O. Morgan								
Morrison, Herbert E. (Robert Morrison)	6							
P. O. Benson								
Nelson, Nels P.	7							
P. O. Hanover								
Williams, John R.	8							
P. O. Hanover								
Total Numbers								
Assessor or Town Board Footings								
County Board Footings								
State Tax Commission Footings								
		46	47	48	49	50		

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

NAMES OF PROPERTY OWNERS		51 Elevators, Warehouses and other Buildings on Lands on Railway Lands Assessed Value Dollars	52 Structures on Lands adjacent under the U. S. Land Laws and on Lands leased 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 Railway Cars No.	Assessed Value Dollars	55 Rails, Poles, Wires, Ties, Conduits, Mains, Pipes, Meters, Meter Boxes, Electric, Light, Heat, Power Water and Gas Companies Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 9927 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
Adams, John (Mary Adams)	1											
P. O. Hanover												
Carson, George	2											
P. O. Benson												
Ferguson, Frank	3											
P. O. Morgan												
Hanover Mercantile Co.	4											
P. O. Hanover												
Hunter, James L.	5											
P. O. Morgan												
Morrison, Herbert E. (Robert Morrison)	6											
P. O. Benson												
Nelson, Nels P.	7											
P. O. Hanover												
Williams, John R.	8											
P. O. Hanover												
Total Numbers												
Assessor or Town Board Footings												
County Board Footings												
State Tax Commission Footings												
		51	52	53		54		55	56	57		

PERSONAL