ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Remer

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.

A. A. Pound Assessor of the Town of Remer

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Remer 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.

W. 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. 1999. 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 homes, credits, bonds, shares of stock of joint stock or other companies or corporations (when the shares of such joint stock 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 such property of his principal, and all such property otherwise controlled by him as the agent or attorney, or on account of any other person, company, or corporation, and all money 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 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 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, the 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 the receipt of the county treasurer therefor shall be taken which shall not be removed beyond the borders of the state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of personal property pertaining to the business of farming, as aforesaid, resides elsewhere, 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. 218, 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 effects of members of the family, and all other personal property, 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. 2010. 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, controlled, or operated by such company, shall be assessed and 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 city, village or borough without regard to where the principal or other place of business of said company is located.

Chap. 350, 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 in any city, village or borough, shall be listed and assessed 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. 2018. Persons under guardianship. The personal property of minors 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 and assess his property in the county, town, or district in which such 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 state, the same shall be listed in such place as shall be first 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 first fixed herein.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, when requested, a list of all the property, real and personal, and money owned by him on May 1 of the current year. He shall also make separate statements in like manner of all property owned by him as guardian, or under his control which he shall answer to be required to list, as guardian, trustee, executor, administrator, guardian, parent, trustee, executor, administrator, or accounting officer, partner, factor, or in any other capacity, but no person shall be required to include in his statement any share of stock in any joint stock company or corporation, but shall be entitled in lieu and return as its capital and property for taxation in this state.

Sec. 2010. 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 so listed, or required to be listed, 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. 2023 Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the quantity and quality of such property, and shall estimate the amount as he believes to be the true value thereof. When so assessed, he shall also 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, outhouse, place of structure, and view the same and the property therein.

Sec. 10305. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by any law of this state, or any lawful order of any assessor, or any of assessors, who shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1998. 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 mined, it shall be assessed with and at the rate of the real estate in which it is located, but at the rate aforesaid. The real estate in which it is located, but 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. If such real estate in which such iron ore is located, or iron ore is known to exist, the assessable value of the real estate in which it is located, and the assessable value of the iron ore, shall be determined and set down separately, 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, and all personal effects 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, manufacturing machinery, and all other machinery, all tools, implements and machinery whether fixtures or not, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by class five (5) 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 machinery 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 mailc 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.*

Remer. Cass Co.

PERSONAL

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 *Range No.* 26 *Mer. P. M.*

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
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Consolidated No. 4

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

FORM

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	T.	W.	Range	No. of Acres of Trees	Were Trees Planted and more than 12 feet apart each way	Have the Trees been kept in that condition and are they all that now have died 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.

Assessor.

Dated ..... *1927.*

PERSONAL

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 1985, General Statutes of 1923.

FORM 31

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	NATURAL CONDITIONS: C-Cultivated 1-Timber 2-Hilly 3-Level	NATURAL CONDITIONS: S-Stone M-Marsh Sub-Wet	ASSESSORS VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	ASSESSORS VALUATIONS: Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	ASSESSORS VALUATIONS: Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	ASSESSORS VALUATIONS: Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	ASSESSORS VALUATIONS: Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Left by the Board of Review (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the County Board (Dollars)	EQUALIZED VALUATIONS: 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: Assessed Value Dollars	37 Typewriters, Adding Machines, Cash Registers and Computing Scales: Assessed Value Dollars	38 Safes: Assessed Value Dollars	39 Store Furniture and Fixtures and Power Sweepers and Lawn: Assessed Value Dollars	40 Office Furniture including Typewriters, 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, Implements and Fixtures of Blacksmith Shops and Pool Rooms: Assessed Value Dollars	43 Furniture, Tools and Equipment of Barber Shops: Assessed Value Dollars	44 Shares of Stock of Banks and Bankers (see Comments 1a to be entered in the column for Bankers' Gross Income): Assessed Value Dollars	45 All other Property Assessable in Class 3 which has not been included in items 1 to 44 inclusive: Assessed Value Dollars	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars
1270	150	40	150							3960	11880
										481	1445
										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, Engines, Stacks and Farmers' Gross Income from farming and agricultural pursuits: Assessed Value Dollars	47 Grain, Grass Seed and Flax-seed in the hands of Producers not held for Sale: Assessed Value Dollars	48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers not held for Sale: Assessed Value Dollars	49 Tonnage Income used in the mine in carrying on its business with outside parties and Sales with exclusion of exports: Assessed Value Dollars	50 Tugboats, Portable Engines, Dynamos and Crane Scows used by Contractors Assessed Value Dollars	Total Assessed Value Class 3-A Dollars	Total True and Full Value Class 3-A Dollars
80	30	10	50	60	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 other Improvements on Railway Lands: Assessed Value Dollars	52 Streetcars on Lands owned by Street Railway Companies 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 Hulks, Tubes, Cribbers, Tugs, Gasolines, Barges, and Floats used in Booming, Rafting, Log Driving, Light, Boat, Power Boat and Other Navigation: Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2082 (Page 1927): 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 7 — MILLS-SATTS 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 Members of Household	No. of R.E.D.	No. of Cabinet Phones	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 Local Board of Review	Assessed Value of all Property Included in the Home as Returned by Assessor
					Dollars	Dollars	Dollars	Dollars	Dollars
						For cent Increase or Decrease			
						Number of Animals and Articles on short lines			
Adams, John (Mary Adams)	1	2		33					6150
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					2440
P. O. Hanover									
Hunter, James L.	5	1	2	33					670
P. O. Morgan									
Morrison, Herbert E. (Robert Morrison)	6	2		38					350
P. O. Benson									
Nelson, Nels P.	7	1		45					948
P. O. Hanover									
Williams, John R.	8	1		38					3665
P. O. Hanover									
Total Numbers									
Assessor or Town Board Footings									
County Board Footings									12780
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 33⅓% of True and Full Value: 2 Household furniture, Household effects, linen 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, Gold and Silver Plate and Plated Ware (Assessed Value Dollars)	8 Pianos (No., Assessed Value Dollars)	9 Pianos, Organs, Phonographs and other musical instruments and Radio Outfits (Assessed Value Dollars)	10 All Other Personal Property not in Class 1 or Class 3 (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	35	1 45	20		222	666	1 18
P. O. Hanover															
Carson, George	2			35	5		1 5	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	40		2 96			1 60			180	720	1 18
P. O. Morgan															
Morrison, Herbert E. (Robert Morrison)	6														
P. O. Benson															
Nelson, Nels P.	7			40	10	5	1 8			1 17			80	240	
P. O. Hanover															
Williams, John R.	8			100	35	15	2 15		35				200	800	
P. O. Hanover															
Total Numbers															
Assessor or Town Board Footings				370	115	35	9 78	5 15	70	4 140	30		851	2433	2 24
County Board Footings															
State Tax Commission Footings															
		3		2	3	4	5	6	7	8	9	10			A

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

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 Bulls under One Year (No., Assessed Value Dollars)	B Grade Cattle under One Year (No., Assessed Value Dollars)	C Pure Bred Cattle Over 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	1 18	2 25	5 175	1 12		1 8	2 8	2 24	4 24	8 54	6 60	2 55	10 135	1 40		8 85	10 10	15 25
P. O. Hanover																			
Carson, George	2			6 300	1 15			2 8		5 23		4 45		5 70		1 20			
P. O. Benson																			
Ferguson, Frank	3		2 37	5 150	2 93			6 35		10 55				15 200					
P. O. Morgan																			
Hanover Mercantile Co.	4			2 60															
P. O. Hanover																			
Hunter, James L.	5		1 18	8 250			2 15		2 40				5 150		1 20			15 20	80 75
P. O. Morgan																			
Morrison, Herbert E. (Robert Morrison)	6			2 75															
P. O. Benson																			
Nelson, Nels P.	7	2 20		8 105				2 10		6 32		10 55		10 140		1 15		25 20	75 120
P. O. Hanover																			
Williams, John R.	8																		
P. O. Hanover																			
Total Numbers																			
Assessor or Town Board Footings		3 35	6 77	31 1045	4 55		3 33	12 31	5 64	25 139	8 54	20 200	7 205	40 555	2 90	2 45	8 35	50 50	120 220
County Board Footings																			
State Tax Commission Footings																			
		B	C	11	D	E	F	A	B	C	D	12	E	F	G	H	I	J	K

NAMES OF PROPERTY OWNERS		13 — A	13 — B	Assessed at 40% of True and Full Value: 55 Bails, 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 2092 G.S. 1923 (Assessed Value Dollars)	57 All other Taxable Personal Property not included in the foregoing lines (Assessed Value Dollars)	Total Assessed Value Class 4 (Dollars)	Total True and Full Value Class 4 (Dollars)
Adams, John (Mary Adams)	1						1800	4500
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								
		A	13 B	52	56	57		

PERSONAL

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.	14—HOGS A Under Three Months Old Assessed Value Dollars	14—HOGS B Three Months Old and Over No.	14—HOGS B Three Months Old and Over Assessed Value Dollars	15 Poultry Assessed Value Dollars	16 Stands of Bees No.	16 Stands of Bees Assessed Value Dollars	17 Dogs of All Ages No.	17 Dogs of All Ages Assessed Value Dollars	18 Wagons, Carriages, Sleighs and other vehicles not used in any agricultural pursuit No.	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 of Owners and Operators Not Owned or Operated for Hire Assessed Value Dollars	21 Fire Arms of all Kinds Assessed Value Dollars	22 Pianos, Organs, Melodeons, Tuning Forks, Phonographs and Such Musical Instruments Assessed Value Dollars	23 Machinery, Furniture, Equipment and Stock in 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 Theatres Assessed Value Dollars	26 Tractors, Portable Engines, Separators and Electric Motors not used in any agricultural pursuit Assessed Value Dollars	27 Locomotives, Steam Shovels, and other Machinery used in Mines Assessed Value Dollars	28 Manufacturer's Patterns, Implements and Machinery which are not Assessed as Real Estate Assessed Value Dollars	29 Wheat, Flour, Barley, Flaxseed and other Grain and 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 Stone, Cement, Lime, Gravel Sand, and Quarried Slate in the hands of Quarry 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 Wares of Wholesale Merchants and Jobbers Assessed Value Dollars
Adams, John (Mary Adams)	1 1	5		5	20	80	1	1	1	5	5		85	25	10						50						1000					
P. O. Hanover																																
Carson, George	2 2	15		15		55																										
P. O. Benson																																
Ferguson Frank	3 3	20		55		100																										
P. O. Morgan																																
Hanover Mercantile Co.	4 4										2		50	15																		
P. O. Hanover																																
Hunter, James L	5 5	25		10		40					3		30	35																		
P. O. Morgan																																
Morrison, Herbert E. (Robert Morrison)	6 6										1		15	40																		
P. O. Benson																																
Nelson, Nels P.	7 7	10		50		125					4		45	50																		
P. O. Hanover																																
Williams, John R.	8 8																															
P. O. Hanover																											3000		300			
Total Numbers		75		116			1		1		13																					
Assessor or Town Board Footings				75		400	60		5		5		175	135		10											4000		300			
County Board Footings																					50											
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 in Retail Merchants Assessed Value Dollars	37 Typewriters, Adding Machines, Cash Registers and Computing Scales Assessed Value Dollars	38 Safes Assessed Value Dollars	39 Saw Furniture and Saw Fixtures not Listed Assessed Value Dollars	40 Other Furniture not including Instruments, Implements or Equipment of Professional Men Assessed Value Dollars	41 Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses Assessed Value Dollars	42 Stock, furniture, fixtures, implements, tools and machinery of Barber Shops Assessed Value Dollars	43 Furniture, Tools and Equipment of Butter Shops Assessed Value Dollars	44 Shares of Stock of Rural and Mutual Fire Insurance Companies (to be assessed in the name of land or farmer—but not farmer) Assessed Value Dollars	45 All other Property Assessable to be in Class 3 which has not been included in Class 1 1 to 44 inclusive Assessed Value Dollars	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars
Adams, John (Mary Adams)	1 1	1870	150	40	150							$960	1880
P. O. Hanover												481	1445
Carson, George	2 2												
P. O. Benson													
Ferguson Frank	3 3											665	1995
P. O. Morgan													
Hanover Mercantile Co.	4 4	8000	100	25	80							$850	6990
P. O. Hanover													
Hunter, James L	5 5											757	$971
P. O. Morgan													
Morrison, Herbert E. (Robert Morrison)	6 6	500			50							550	1050
P. O. Benson													
Nelson, Nels P.	7 7											807	$481
P. O. Hanover													
Williams, John R.	8 8												
P. O. Hanover				40	155							$465	10895
Total Numbers													
Assessor or Town Board Footings		3870	250	105	405							12815	28445
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 by the owner in an 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 Farm Products including Potatoes and Hay in the hands of Producers which are not held for sale Assessed Value Dollars	49 Breeding Machines owned by the owner or carrying on business together with such machines of others Assessed Value Dollars	50 Tractors, Portable Engines, Separators and Clean 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
Adams, John (Mary Adams)	1 1	20	30	10	50	50	160	1600
P. O. Hanover								
Carson, George	2 2	15	30	5			40	400
P. O. Benson								
Ferguson Frank	3 3	15				15	30	300
P. O. Morgan								
Hanover Mercantile Co.	4 4							
P. O. Hanover								
Hunter, James L	5 5	18				15	33	330
P. O. Morgan								
Morrison, Herbert E. (Robert Morrison)	6 6							
P. O. Benson								
Nelson, Nels P.	7 7					45	45	450
P. O. Hanover								
Williams, John R.	8 8							
P. O. Hanover								
Total Numbers								
Assessor or Town Board Footings		68	50	15	50	135	308	3080
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 Improvements on Railway Lands Assessed Value Dollars	52 Structures on Lands exempt under Chap. 1 Sec. 1 Laws 1925 and on Lands leased from the State Assessed Value Dollars	53 Steam and Street Railway Rolling Vessels, Barges and all other Water Craft No.	Assessed Value Dollars	54 Street Cars No.	Assessed Value Dollars	55 Bank, Trust, Wire, Tele, Construction, Pipe, and Pipe of a Street Railway, Telephone, Power Wires and Gas Companies Assessed Value Dollars	56 Bonds and Stocks, Taxable to Section C. S. 1927 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 1											
P. O. Hanover												
Carson, George	2 2	1800									1800	4500
P. O. Benson												
Ferguson Frank	3 3											
P. O. Morgan												
Hanover Mercantile Co.	4 4											
P. O. Hanover												
Hunter, James L	5 5											
P. O. Morgan												
Morrison, Herbert E. (Robert Morrison)	6 6											
P. O. Benson												
Nelson, Nels P.	7 7											
P. O. Hanover												
Williams, John R.	8 8											
P. O. Hanover												
Total Numbers												
Assessor or Town Board Footings		1800									1800	4500
County Board Footings												
State Tax Commission Footings		51	52	53	54	55	56	57				

PERSONAL

FORM 9 MILLER-DAVIS 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

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 Members of Household Assessed	No. of R. F. D.	No. of School District	Value of Taxable Property (Dollars)	Total Assessed Value as Equalized by the State Tax Commission (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Local Board of Review (Dollars)	Assessed Value of all Property included in the Items as Returned by Assessor (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					850
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 — CLASS 2—Assessed at 25% of True and Full Value

Name	Class 1: Mined Iron Ore No. Tons	Class 1: Mined Iron Ore Assessed Value Dollars	Total True and Full Value Class 1 (Dollars)	2 Household furniture, Household utensils, Linens 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.	5 Assessed Value Dollars	6 Watches and Clocks No.	6 Assessed Value Dollars	7 Jewelry, Diamonds, Gold and Silver Plate and Plated Ware (Assessed Value Dollars)	8 Pianos No.	8 Assessed Value Dollars	9 Phonographs, other Musical Instruments and Radio Outfits (Assessed Value Dollars)	10 All Other Personal Property Used by Owner for Personal and Domestic Purposes or Family Residence (Assessed Value Dollars)	Total Assessed Value Class 2 (Dollars)	Total True and Full Value Class 2 (Dollars)
Adams, John				75	20	10	2	20	2	7	35	1	45	20		232	928
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
Morrison, Herbert E.																	
Nelson, Nels P.				40	10	5	1	8				1	17			80	320
Williams, John R.				100	25	15	2	15			25					200	800
County Board Footings				370	115	35	9	75	5	19	70	4	140	30		857	3428
			1	2	3	4		5		6	7		8	9	10		

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

11—HORSES, MULES AND ASSES

Name	A Under One Year No.	A Assessed Value Dollars	B One Year Old and under Two Years No.	B Assessed Value Dollars	C Two Years Old and under Three Years No.	C Assessed Value Dollars	D Three Years Old and under Sixteen Years No.	D Assessed Value Dollars	E Sixteen Years Old and Over No.	E Assessed Value Dollars	F Stallions, Fine Bred Mares and Race Horses No.	F Assessed Value Dollars
Adams, John	1	12	1	18	2	25	5	175	1	12		
Carson, George							6	200	1	15		
Ferguson, Frank					2	27	5	180	2	28		
Hanover Mercantile Co.							2	60				
Hunter, James L.	1	12			1	15	8	250				
Morrison, Herbert E.							2	75				
Nelson, Nels P.			2	20			3	105				
Williams, John R.												
County Board Footings	2	24	3	38	6	77	31	1045	4	55		
	A		B		C		D		E		F	

12—CATTLE

Name	A Pure Bred Cattle under One Year No.	A Assessed Value Dollars	B Grade Cattle under One Year No.	B Assessed Value Dollars	C Pure Bred Cattle One Year Old and under Two Years No.	C Assessed Value Dollars	D Grade Cattle One year old and under Two Years No.	D Assessed Value Dollars	E Pure Bred Cattle Two years old and under Three Years No.	E Assessed Value Dollars	F Grade Cattle Two years old and under Three Years No.	F Assessed Value Dollars	G Pure Bred Cows No.	G Assessed Value Dollars	H Grade Cows No.	H Assessed Value Dollars	I Pure Bred Bulls No.	I Assessed Value Dollars	J Grade Bulls No.	J Assessed Value Dollars	K All other Cattle Three Years Old and over No.	K Assessed Value Dollars
Adams, John	1	8	2	8	2	24	4	24	3	54	6	60	2	55	10	185	1	40			2	35
Carson, George			2	8			5	28			4	45			5	70			1	20		
Ferguson, Frank			6	25			10	55							15	200						
Hanover Mercantile Co.																						
Hunter, James L.	2	15			3	40							5	150			1	50				
Morrison, Herbert E.																						
Nelson, Nels P.			2	10			6	32			10	95			10	150			1	25		
Williams, John R.																						
County Board Footings	3	33	12	51	5	64	25	139	3	54	20	200	7	205	40	555	2	90	2	45	2	35
	A		B		C		D		E		F		G		H		I		J		K	

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

Name	13 A Under three months old No.	13 A Assessed Value Dollars	13 B Three Months Old and over No.	13 B 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. 1913 (Assessed Value Dollars)	57 All other Personal Property (Assessed Value Dollars)	Total Assessed Value Class 4 (Dollars)	Total True and Full Value Class 4 (Dollars)
Adams, John	10	10	15	25					
Carson, George									
Ferguson, Frank									
Hanover Mercantile Co.									
Hunter, James L.	15	20	30	75					
Morrison, Herbert E.									
Nelson, Nels P.	25	20	75	120					
Williams, John R.									
County Board Footings	50	50	120	220					
	A		B		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)		14—HOGS A Under Three Months Old		14—HOGS B Three Months Old and Over		15 Poultry		16 Stands of Bees		17 Dogs of All Ages		18 Wagons, Carriages, Sleighs and all other vehicles not used in any agricultural pursuit		19 Harness and Saddles	20 Threshing Machines and Outfits used therewith, Owned or Operated for Hire	21 Fire Arms of all Kinds	22 Pianos, Typewriting Machines, Type, Furniture, Fixtures and Stock on hand of Newspaper and Printing Offices	23 Machinery, Furniture, Implements 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 Theatres	26 Tractors, Portable Engines, Steamers and Traction Boilers 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 Wheel Tires, Barber Tonsorial and all other Coins and Coin Products in the hands of Manufacturers or held for sale by the Producer	30 Pulpwood, Pulp and Paper	31 Leather, Lath and Shingles in the hands of Manufacturers or Jobbers	32 Logs, Poles, Posts and Railroad Ties	33 Salt, Cement, Lime, Cement Blocks, and Concrete Slabs in the hands of Manufacturers	34 All Manufacturer's Materials and Manufactured Articles not, when Held, in the hands of Manufacturers	35 Goods and Misc. of Wholesale Merchants and Jobbers
		No.	Assessed Value Dollars	No.	Assessed Value Dollars	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	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	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars
Adams, John (Mary Adams) 4	1	5	5	20	80	15	1	6	1	5	8	85		85		10						50						1000			
P. O. Hanover																															
Carson, George 2	2	15	15	16	56	25																									
P. O. Benson																															
Ferguson, Frank 3	3	20	20	25	100	20																									
P. O. Morgan																															
Hanover Mercantile Co. 4	4										8	50		15																	
P. O. Hanover																															
Hunter, James L. 5	5	25	25	10	40						8	80		85																	
P. O. Morgan																															
Morrison, Herbert E. (Robert Morrison) 6	6										1	15		10																	
P. O. Benson																															
Nelson, Nels P. 7	7	10	10	80	185						4	45		50																	
P. O. Hanover																															
Williams, John R. 8	8																														
P. O. Hanover																												5000		800	
Total Numbers		75		110			1		1		13																				
Assessor or Town Board Footings			75		400	60		5		5		175		135		10						50						4000		800	
County Board Footings																															
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 in 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 Furniture in Professional Men's Offices	41 Stock, Furniture and Equipment in Restaurants and Eating Houses and Cafes	42 Stock, Furniture and Equipment in Barber Shops	43 Furniture, Tools and Stock of Barber Shops	44 Shares of Stock of Banks and Bankers Loan Companies to be assessed in the name of the Bank or Banker Loan Company	45 All other Property Assessable in Class 3 which has not been assessed in Class 1, 2, 4 or 4-A 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
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, Engines, Gasoline Engines and Farm Wagons used in the owner in any Agricultural pursuit	47 Grain, Grass Seed and Flax-seed, 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 business within and there with exclusive of engines	50 Tractors, Portable Engines, Steamers and Gasoline Engines used for Agricultural Purposes	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
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 Improvements on Railway Lands	52 Structures on Lands owned by Railroad Companies and on Lands leased from the State	53 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft	54 Street Railway Cars	55 Bells, Poles, Wires, Ties, Cross Arms, Conduits, Pipes, Pipe Lines, Meters, Metered Lights, Heat, Power and Water Mains, Generators	56 Bonds and Stocks, Pursuant to Section 2092 (7) G.S. 1923	57 All other Lands Personal Property not included in Classes 1, 2, 3, 4, 4-A, 3-A, Assessed Value	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	Assessed Value Dollars	Dollars	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