ASSESSMENT BOOK

FOR THE YEAR

1941

of

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., APR 23 1 1941.

Curtis Voshell Assessor of the Town of Shingobee

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town *for the year 1941, 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.

J. Simon *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

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 money, credits, bonds, shares of stock, and all other personal property, and 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 money and other personal property in his possession, or otherwise controlled by him as the agent or attorney, or as 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. Every person of full age, in behalf of the benefit it is held in trust, by the trustee, of the estate of a deceased person, by the executor or administrator.

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

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

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

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

Sec. 2002. 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 town or district where the same shall be cut; and that lands thereon shall be returned for different funds of the county in the same manner as lands of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

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

Chap. 312, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing of a home, to the value of $300 in all, 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 the machinery and fixtures therein, situated upon the land of any railroad company, and used in the business of the company, or operated by a company contracted for such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

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

Chap. 262, 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 field situs outside of cities and villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

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

Sec. 2015. Persons under guardianship. The personal property of persons 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 business of such assignee or receiver.

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 after May 1 of each year shall be assessed in the county wherein he may be found on May 1 of such year, in the county, town or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of death. In case of death as in the proper place of listing personal property, or where it remains in the place of the decedent, provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota Department of Taxation; and when determined in either case shall be as binding as if first hereby.

Sec. 2026. Lists to be Verified. Every person required to list property for taxation shall make a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for another, whether as agent, attorney, guardian, trustee, executor, administrator, receiver, officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2027. Examination under oath. Whenever the assessor shall have reason to believe that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list, and the value thereof, and may require such person to subscribe such list, in the manner now list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount and value, and add to the same a penalty of fifty (50) per cent of the true and full value if assessed, it shall be entered with and as a part of the real estate in which it is located, but if the real estate, or the real estate in which it is located, be assessed in other than the city, shall be classified and assessed in class two (2) and shall be entered in the tax list of the town, city or village in which the tree may be, by assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the land and down unpatented land exclusive of the ore shall be determined and set down separately in the tax list and shall be assessed and entered 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 used by the owner for personal and domestic purposes, or for the furnishing of a home, to the value of $300 in all, 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 and kinds, all manufactured articles, all tools, implements and horses, portable and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "b" (3b) and all other personal property not specifically called for classes one (1), two (2), three "a" (3a) hereof, shall constitute class three "a" (3a) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

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

Class 3b. All unpatented land which is used for the purposes of a homestead or for agricultural purposes, shall be valued and assessed at twenty (20) per cent of the true and full value thereof, Provided, If the true and full value is in excess of the sum of $4,000.00, the amount in excess of $4,000.00 shall be valued and assessed as provided for in class three (3) hereof. Provided, further, that the true and full value of such tract of unpatented real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and shall be included in the computation of raising funds for the payment of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3c. All platted real estate, except as provided for class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "c" (3c) and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof, Provided, If the true and full value is in excess of the sum of $4,000.00, the amount in excess of $4,000.00 shall be valued and assessed as provided for in class three (3) hereof. Provided, further, that the true and full value of such tract of platted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and shall be included in the computation of raising funds for the payment of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3d. All platted real estate, except as provided for class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "d" (3d) and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof, Provided, If the true and full value is in excess of the sum of $4,000.00, the amount in excess of $4,000.00 shall be valued and assessed as provided for in class three (3) hereof. Provided, further, that the true and full value of such tract of platted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and shall be included in the computation of raising funds for the payment of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3e. All unplatted real estate, except as provided for class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "e" (3e) and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof, Provided, If the true and full value is in excess of the sum of $4,000.00, the amount in excess of $4,000.00 shall be valued and assessed as provided for in class three (3) hereof. Provided, further, that the true and full value of such tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and shall be included in the computation of raising funds for the payment of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3f. All unplatted real estate, except as provided for class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "f" (3f) and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof, Provided, If the true and full value is in excess of the sum of $4,000.00, the amount in excess of $4,000.00 shall be valued and assessed as provided for in class three (3) hereof. Provided, further, that the true and full value of such tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and shall be included in the computation of raising funds for the payment of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

For the purpose of determining whether or not all effects based on bonded debt limitations are satisfied by statute or by vester class 3b and class 3c property shall be figured at 33⅓ per cent and 40 per cent of the true and full value thereof respectively.

Class 4. All property not included in the preceding classes shall constitute class four (4) and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Section 1966, Mason's Minnesota Statutes, 1927. 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 Department of Taxation* 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 and 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.*

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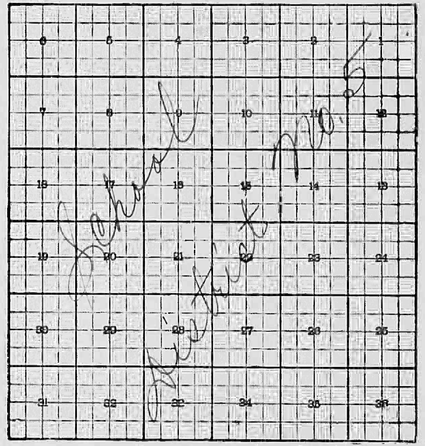
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141-142 *Range No.* 31 *Mer. P. M.*



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1941.

FORM

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	When Trees Originally Planted (not more than 5 years ago)	Have the Trees Been in that Condition by Pruning and Care, or Have they Grown	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 Mason's Minnesota Statutes, 1927.

Dated ..... *1941.*

..... *Assessor.*

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

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 5

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each (Dollars)	KIND OF STRUCTURES	Assessed Value of Additional Structures (Dollars)	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise (Dollars)
Fred Fisher					500	Prudell Home Frame	~~300~~	✓

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the Town of Shingobee, County of Cass, Minn., for the Year 1941.

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent. Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% Class 3B 25% Class 3C (Dollars)	Assessed Value of Homesteads at 33⅓ per cent Class 3 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)
N.C. Bennett	5	N½ of lot 2 less Platted 4½ acre	11	142	31	26	63	no	48			48			16	✓		
N.C. Bennett	5	Lot 2-4-5-6 - Ojibwa	2-4 5-6	3	31			no	10			10			4	✓		
Alice Collins	5	Lot 20 - Block-1 Crescent Beach	25	141	31			no	200	400		600			200	✓		
Ernest Collins	5	S.W. 1/4 of S.E. 1/4	13	141	31	40		no	81			81			27	✓	✓	
Leslie L. Flint	5	Lot 1	6	148	31	40	87	no	81			81			27	✓		
Leslie Gardner	5	Part of lot 3 west of S.N.R.W. and south of H.W. 375	22	142	31	1		no	~~60~~	600	90	750			250	✓		
S.E. Hall	5	Part of lot 3 east of S.N.R.W. of 371	22	142	31	2		no	300	600		900			300	✓		
		Part of lot 3 west of S.N.R.W. of 371	22	142	31	3												
Edwin C. Hanson	5	Part of lot 10 on auditors plat of Government lot five of	22	142	31		½	no	70	700	150	930			310	✓		
Hilding Johnson	5	Lot 17+18 Sunset Heights						yes	200	400		600	150		150	✓		
Ted Kalbrie	5	100 x 250 of lot 1	34	141	31			no	199	800		999			333	✓	✓	

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the Town of Shingobee, County of Cass, Minn., for the Year 1941.

FORM 314

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $6,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% Class 3B 25% Class 3C 40 per cent Class 4 (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)
Park Region Timber Co	5	Lot 2	35	141	31	2	40		9						3 ✓			
A. A. Sarff	5	N.W. ¼ of S.W. ¼	5	141	31	40			81						27 ✓			

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the ..... of ....., County of ....., Minn., for the Year 1941.

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $6,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% Class 3B 25% Class 3C (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the .... of ...., County of ...., Minn., for the Year 1941.

FORM 51½

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

Name of Owner	School District	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	100ths	Indicate Homestead	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads on $4,000 at 20% Class 3B 25% Class 3C (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3, 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (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 1941.

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

37 Stock, Furniture and Equipment of Hotels, Restaurants, Eating Houses, Cafes, Billiard and Pool Rooms, Bowling Alleys and Barber Shops (Assessed Value Dollars)	38 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in name of bank or Mortgage Loan Company) (Assessed Value Dollars)	39 All other Property Assessable by law in Class 3 which has not been included in Items 5 to 35 inclusive (Assessed Value Dollars)	Total Assessed Value Class 3 (Dollars)	Total True and Full Value Class 3 (Dollars)	40 Farm Tools, Implements, Machinery, Cream Separators, Wagons, Sleighs and Harness used by the Owner in any Agricultural Pursuit (Assessed Value Dollars)	41 Grain, Grass Seed, Flaxseed and Agricultural Products, Including Potatoes and Hay in Hands of Producers not Held for Sale (Assessed Value Dollars)	42 Threshing Machines, Combines and other Power Equipment used by the Owner in carrying on his Farm, together with Outfits used therewith exclusive of Engines (Assessed Value Dollars)	43 Tractors, Portable Engines and Dynamos Used by the Owner in Agricultural Pursuit (Assessed Value Dollars)	44—Horses, Mules and Asses Used Exclusively for Agricultural Purposes: A Under One Year No.	A Assessed Value Dollars	B One Year Old and Under Three Years No.	B Assessed Value Dollars	C Three Years Old and Under Ten Years No.	C Assessed Value Dollars	D Ten Years Old and Under Sixteen Years No.	D Assessed Value Dollars	E Sixteen Years Old and Over No.	E Assessed Value Dollars	Total Assessed Value Class 3-A (Dollars)	Total True and Full Value Class 3-A (Dollars)	
			501	1503	45		60	20	1	3	1	5	2	8	5	40			181	1810	1
			221	663																	2
			2025	6075																	3
			2600	7800																	4
			475	1425	20			60							2	20			100	1000	5
			475	1425																	6
			587	1761	30			50			2	6	3	30					116	1160	7
			3465	10395																	8
			10349	31047	95		60	130	1	3	3	11	5	38	7	60			397	3970	

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

45 Public Elevators, Public Warehouses on Railway Lands (Assessed Value Dollars)	46 Structures on Lands Under U. S. Laws and Lands Leased from State for term of less than Three Years (Assessed Value Dollars)	47 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft (Assessed Value Dollars)	48 Street Railway Cars (Assessed Value Dollars)	49 Rails, Poles, Wires, Ties, Conduits, Mains and Pipes of Street Railway, Light, Heat, Power, Water and Gas Companies (Assessed Value Dollars)	50 Billboards and Advertising Devices (Assessed Value Dollars)	51 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)	
									1
									2
									3
2000							2000	5000	4
									5
									6
									7
									8
2000							2000	5000	

37 38 39 40 41 42 43 A B C 44 D E 45 46 47 48 49 50 51