

ASSESSMENT BOOK

FOR THE YEAR
1929

Town of Kingsbee
of
CASS COUNTY, MINN.

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

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Case County, Minn., April 9 1929. Assessor of the Town of Shingabeer

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1929 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. Carter 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 be liable for the listing and assessment of the property of such company or corporation or of such land, whereof he is the owner, possessor, or administrator, or of such other personal property. 2. He shall also list separately and in the name of his principal, all money and other personal property controlled by him as the agent or attorney, or on behalf of another person, for the use of such person, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation. 3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge. 4. The property of a person for whose benefit it is held in trust shall be listed in the name of the decedent 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 a receiver or of such agent in the name of the principal, as in and to such chapter.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the place or district where the firm is situated; provided, that in the case of a partnership, the property shall be listed and assessed in the place or district where the firm is located. Chap. 213. Laws 1924. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, telephones, radios, gramophones, and all personal property used by the owner for pleasure, and all personal property used by the owner for business, shall be listed and assessed in the place or district where the same is usually kept. Sec. 2003. Exemptions, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the right of way of any railroad, or upon any other property owned, operated and exclusively controlled by such company, shall be exempt from assessment and taxation, 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. Personal property of electric light and power companies in this State shall be listed and assessed in the place or district where the principal or other place of business of said company is located. Chap. 204. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies in this State shall be listed and assessed where situated outside the corporate limits of villages, cities and boroughs shall be listed and assessed in the place or district where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a decedent person shall be listed and assessed at the place of listing at the time of his death. Sec. 2015. Personal property of decedent. The personal property of a decedent person shall be listed and assessed at the place of listing before his appointment.

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. Section 1986 General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and assess the property in each assessment district. He shall make out, in the real property assessment book, complete lists of all lands subject to taxation, and, if unknown, so stated opposite the list of real property becoming subject to assessment and taxation, every odd numbered year 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 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.

Sec. 2017. Property moved between May and July. The owner of any real estate in this State, and any personal property in this State, shall be assessed in either May or June. If the property is moved from one place to another place in this State from another state between said dates shall list the same in the county in which it is located on the date of its removal to the new place. If the property is moved from one place to another place in this State between said dates shall list the same in the county in which it is located on the date of its removal to the new place. In case of doubt as to the proper place of listing in case of doubt, the assessor shall be determined in this chapter. If between places in the same county, the property shall be assessed in either place named by the county board of equalization; and if between different counties, by the Minnesota Tax Commission, as determined in either case shall be as binding as if fixed hereby.

Sec. 2022. Lists to be verified. Every person required to list his personal property shall verify the same on or before the date of listing. Lists to be verified. Every person required to list his personal property shall verify the same on or before the date of listing. Lists to be verified. Every person required to list his personal property shall verify the same on or before the date of listing. Lists to be verified. Every person required to list his personal property shall verify the same on or before the date of listing.

Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof. When no amount is believed to be the true value thereof, the assessor may make a statement of the true value of the property as he determines the same to be. Sec. 1997. Assessor may make levies. An officer authorized by law to assess property for taxation, may make levies for the payment of taxes and for the same and the property thereon, building, or structure, and for the same and the property thereon.

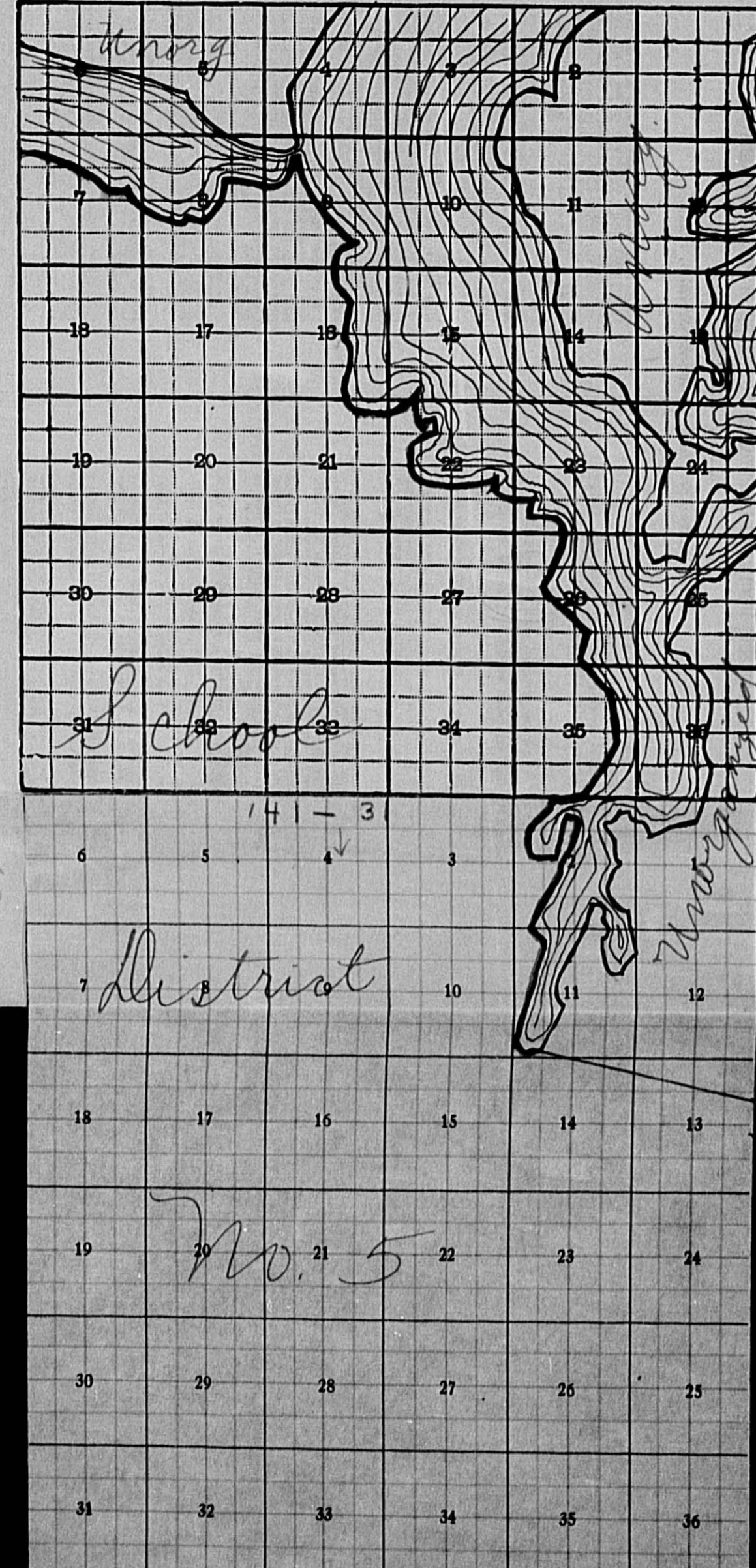
Shingabeer Assessors

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 142 Range No. 31 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1929.

| 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 | Have Trees Originally Planted and more than 12 feet tall each year | Have the Trees been kept in that Condition by replanting if that may have been done each year | Condition of Trees | REMARKS | |
|---|---------------------|---|------|------|-------|-----------------------------|--|--|--------------------------|---------|--|
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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, 1925.

Assessor.

Dated _____ 1929.

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ in the County _____ of _____ for the Year 1929

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon
Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.

FORM 3 MILLS-DAVIS COMPANY, MINNEAPOLIS

| NAMES OF OWNERS | Bushels of Wheat | Bushels of Flax | Bushels of Barley | Bushels of Oats | Bushels of Rye | Bushels of Corn | Bushels of Buckwheat | Bushels of all Other Grains | Total No. of Bushels of Wheat and Flax | ★ Tax of Mill per Bushel | | Total No. of Bushels of all Other Grains | ★ Tax of Mill Per Bushel | | ★ Total Tax | | REMARKS | |
|-----------------|------------------|-----------------|-------------------|-----------------|----------------|-----------------|----------------------|-----------------------------|--|--------------------------------|------|--|--------------------------------|------|-------------|------|---------|--|
| | | | | | | | | | | Dollars | Cts. | | Dollars | Cts. | Dollars | Cts. | | |
| | | | | | | | | | | | | | | | | | | |

Note ★ Assessors will not fill these Columns.

| 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 |
|--------------------------|-------------|-------------|---------------|------|--|--------------------|---|---|
| | | | | | | | | |
| John Andrews, Jr. | Lot 4 | 34 | 142 | 31 | 800 | Residence | 267 324 | |

Personal Property Assessment for the _____ of _____

County of _____ State of Minnesota, for the Year 1929.

FORM 7 MILWAUKEE CO. MINNESOTA

Table with columns for Property Owners, CLASS 1 (Mined Iron Ore), CLASS 2 (Various household and personal items), CLASS 3 (Horses, Mules, and Cattle), and CLASS 4 (Sheep, Hogs, and Poultry). Includes rows for Adams, John; Carson, George; Ferguson, Frank; Hunter, James L.; Nelson, Nels P.; Williams, John R.; and summary rows for Total Numbers, Assessor, County Board, and State Tax Commission Footings.

ASSESSORS TAX

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 1929.

CLASS 3-Continued

CLASS 3-Continued

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

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

Table with columns for property owner names, various classes (16-37, 39-45, 46-50, 51-57), and assessed values. Includes entries for Adams, John; Carson, George; Ferguson, Frank; Hunter, James L.; Morrison, Herbert E.; Nelson, Nels P.; Williams, John R. and summary rows for Total Numbers, Assessor or Town Board Footings, County Board Footings, and State Tax Commission Footings.



Personal Property Assessment for the _____ of _____,

County of _____ State of Minnesota, for the Year 1929.

CLASS 3—Continued

CLASS 3—Continued

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

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

Main assessment table with columns for owner names, property descriptions (16-34), values, and various tax classes (39-57). Includes entries for Adams, John; Carson, George; Ferguson, Frank; Hanover Mercantile Co.; Hunter, James L.; Morrison, Herbert E.; Nelson, Nels P.; Williams, John R. and summary rows for Total Numbers, Assessor or Town Board Footings, County Board Footings, and State Tax Commission Footings.

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)

Vertical text on the left side of the table, including 'V', 'T', 'P', and 'No.' indicators.

Table columns 16-34: 16 Stands of Bees, 17 Dogs of All Ages, 17A Fur Bearing Animals, 18 Wagons, Carriages, Sleighs, and all other vehicles, 19 Harness and Saddles, 20 Threshing Machines and Outfit used therein, 21 Fire Arms, 22 Process, Typing, Printing, and other machinery, 23 Machinery, Furniture, and Stock, 24 Machinery, Furniture, and Equipment of Laundries, 25 Films, Projectors, and other Personal Property, 26 Tractors, Portable Engines, and Electric Motors, 27 Locomotives, Steam Shovels, and other Machinery, 28 Manufacturer's Tools, 29 Wheat, Flour, Barley, Malt, and other Grain, 30 Pulpwood, 31 Lumber, Lath and Shingles, 32 Logs, Posts, and Railroad Ties, 33 Brick, Concrete, Lime, Cement, and Quarried Stone, 34 All Manufacturer's Articles not otherwise listed.

Table columns 39-45: 39 Store Furniture, 40 Office Furniture, 41 Stock, Furniture, and Equipment, 42 Stock, Furniture, and Equipment, 43 Furniture, Tools, and Equipment, 44 Shares of Stock of Banks and Mortgage Loan Companies, 45 All other Property Assessable by law.

Table columns 46-50: 46 Farm Implements, 47 Grain, Grass Seed, and Flaxseed, 48 All other Agricultural Property, 49 Threshing Machines, 50 Tractors, Portable Engines, and other Machinery.

Table columns 51-57: 51 Elevators, Warehouses, and other Improvements on Railway Lands, 52 Structures on Lands entered under the U.S. Land Laws, 53 Steam and Motor Boats, 54 Street Railway Cars, 55 Rail, Poles, Wires, Ties, Conduits, Mains and Pipes, 56 Bonds and Stocks, 57 All other Tangible Personal Property.

Personal Property Assessment for the Town of Shingobee

SHINGOBBE TOWNSHIP

County Board Changes

Class 2

Item 8 - 131 31% Inc.

Class 3

Item 11-B-143 43% Inc.

" 11-C-150 50% Inc.

" 11-D-265 152% Inc.

" 11-E-164 84% Inc.

" 12-A-112 12% Inc.

" 12-B-216 116% Inc.

" 12-C-110 10% Inc.

" 12-D-223 123% Inc.

" 12-E-115 15% Inc.

" 12-F-132 32% Inc.

" 12-G-113 13% Inc.

" 12-H-114 14% Inc.

" 12-I-137 37% Inc.

" 12-J-160 60% Inc.

" 13-A-526 426% Inc.

" 13-B-127 27% Inc.

" 14-B-202 102% Inc.

" 16-377 277% Inc.

" 17-56% Dec.

TAX COMM. CHANGES

Class 5

Item 11-D-5% Inc.

" 11-F-10% Inc.

" 31-10% Inc.

" 36-5% Inc.

CLASS 3-Continued

Table with columns 16-39 for Class 3 items, including categories like Stands of Bees, Dogs, Fur Bearing Animals, etc.

Handwritten notes and signatures on the left side of the page, including names like 'An', 'P.O.', 'Bourma', 'B', 'Bee', 'Bacon', 'Toi'.

County of Cass State of Minnesota, for the Year 1929.

CLASS 3-Continued

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

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

Table with columns 39-57 for Class 3 and Class 4 items, including categories like Saw Furniture, Office Furniture, Stock Furniture, etc.

Handwritten numerical data and calculations in the right column of the table, including values like 931, 813, 2439, 15, 20, 35, 350, 92, 67, 201, 2, 2, 4, 40, 11, 10, 30, 77, 35, 105, 2, 2, 20, 119, 78, 234, 6, 1, 7, 70, 6, 18, 1236, 1009, 3027, 25, 23, 48, 480.

Personal Property Assessment for the Town of Shingobee

County of Cass State of Minnesota, for the Year 1929.

Table with columns for Property Owners, Class 1 (Mined Iron Ore), Class 2 (Household Furniture, etc.), Class 3 (Horses, Cattle, Sheep, Hogs), and Class 4 (Bonds and Stocks). Includes rows for Barker, J. A., Bennett, N. C., Berg, Carl, Bontell, Co., Bertram, Chas., Bassett, Doctor L. Co., Ball, C. C., and Bates, C. G., along with a Total Numbers summary row.

Personal Property Assessment for the Town of *Shingobee*

County of *Cass* State of Minnesota, for the Year 1929.

FORM 3 MILLBURN CO. MINNEAPOLIS
NAMES OF PROPERTY OWNERS
To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name.

Table with columns for property classes (CLASS 3-Continued, CLASS 3-A, CLASS 4) and rows for individual property owners (Burdick, H. H., Carlson, J. G., Colburn, C. C., Case, G. H., Chase, L. H., Coyle, Frank, Christie, A., Croff, Roscoe) and summary rows for Total Numbers, Assessor or Town Board Footings, County Board Footings, and State Tax Commission Footings.

Personal Property Assessment for the Town of Shingobee

County of Cass State of Minnesota, for the Year 1929.

Table with columns for Property Owners, Class 1 (Mined Iron Ore), Class 2 (Household Furniture, etc.), Class 3 (Horses, Mules, Cattle, Sheep, Hogs), and Class 4 (Bonds and Stocks). Includes sub-headers for 'ASSES' and '11-HORSES, MULES AND'.

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name.

Property owners listed: Coombs, Ed.; Cummins, A. B.; Cole, M. C.; De Floin, John V.; Dearing, B. H.; Davy, Wm.; De Floin, John V.; Dickson, J. M.

Total Numbers Assessor or Town Board Footings County Board Footings State Tax Commission Footings

Per cent Increase or Decrease

Number of Animals and Articles on short lines

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 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

Personal Property Assessment for the Town of Shingoose

County of Cass State of Minnesota, for the Year 1929

FORM 8 MILLER-BATES CO. MINNEAPOLIS

CLASS 3-Continued

CLASS 3-Continued

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

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

Main table with columns for owner names, various property classes (16-57), assessed values, and total values. Includes entries for Coombs, Ed., Cummins, A. B., Cole, M. C., De Floin, John V., Deering, B. H., Derry, Wm., and Dickson, J. M., along with summary rows for Total Numbers, Assessor or Town Board Footings, County Board Footings, and State Tax Commission Footings.

Personal Property Assessment for the Town of Shingobee

FORM 8 MILLER-SAYRE CO. MINNEAPOLIS

County of Cass State of Minnesota, for the Year 1929.

Table with columns for Property Owners, Classes 1-4 (Assessed at 50%, 25%, 25%, and 40% of True and Full Value), and various sub-classes (11-Horses, Mules and Asses; 12-Cattle; 13-Sheep; 14-Hogs; 15-Poultry; 56-Bonds and Stocks; 57-All other Personal Property). Includes handwritten entries for property owners like Dean, Henry and Dedury, Robert E.

Summary rows: Total Numbers, Assessor or Town Board Footings, County Board Footings, State Tax Commission Footings. Includes a legend for Class 1 and Class 2 categories.

Personal Property Assessment for the Town of Shingobee

Table with columns for property owners, classes (CLASS 3-Continued, CLASS 3-A, CLASS 4), assessed values, and total values. Includes entries for Henry Dean, Robert E. DeLury, Mrs. J. E. Douglas, W. E. Deibel, Ellis Crowell, Mitchel Ellis, Albert Erickson, and J. L. Ellbrock.

Personal Property Assessment for the Town of Shingobee

County of Cass State of Minnesota, for the Year 1929.

Table with columns for Property Owners, CLASS 1 (Assessed at 50% of True and Full Value), CLASS 2 (Assessed at 85% of True and Full Value), CLASS 3 (Assessed at 85% of True and Full Value), and CLASS 4 (Assessed at 40% of True and Full Value). Includes sub-columns for various property types like Horses, Cattle, Sheep, Hogs, and Poultry.

Evans, Geo. P. O. Walker, Minn.
Ecke, John P. O. Akeley, Minn.
Fuller, Sarah A. P. O. Akeley, Minn.
Fisher, Fred P. O. Walker, Minn.
Ferin, G. W. P. O. Walker, Minn.
Fisher, Herman P. O. Walker, Minn.
Farnum, A. O. P. O. Walker, Minn.
Fluke, E. H. P. O. Walker, Minn.

Total Numbers
Assessor or Town Board Footings
County Board Footings
State Tax Commission Footings

Personal Property Assessment for the Town of Shingobee, County of Cass, State of Minnesota, for the Year 1929.

FORM 9 - MINNESOTA CO. - MINNEAPOLIS

Table with columns for property owner names, various classes of property (16-37), and assessed values. Includes rows for Evans, Geo.; Ecker, John; Fuller, Sarah A.; Fisher, Fred; Ferrin, G. W.; Fisher, Herman; Farnum, A. O.; and Fluke, E. H. Includes summary rows for Total Numbers, Assessor or Town Board Footings, County Board Footings, and State Tax Commission Footings.