ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Smoky Hollow

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

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

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., 1927.

Ralph L. Kelley Assessor of the Town of Smoky Hollow

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

J. T. Geier *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(*Section Numbers Refer to General Statutes, 1923.*)

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

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

WHEN LISTED AND ASSESSED.

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

Sec. 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 moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property in money loaned, or otherwise controlled by him, as agent, trustee, guardian, or in any other fiduciary capacity, 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 by the trustee, estate of a deceased person, by the executor or administrator.

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

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

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

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

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

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

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property is absent from his place of residence, such property may 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. 812, 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 of a family residence, or furniture and furnishings, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereto, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where such property is, and the owner, if known, and, if not known, as "owner unknown."

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

Chap. 300, Laws 1925. Personal property of electric light and power companies in unorganized territory. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

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

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

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

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

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

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, a statement of property, real and personal, belonging to him, personal property owned by him on May 1 of the current year. He shall also make separate statements in the manner of all property owned by others and listed by him as agent or trustee. This chapter is required to list for taxation as agent or trustee, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but of the property required to include in his statement may above or the amount of which he is required to include in his return, is entered in the list and return as its capital and property for taxation in this state.

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

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

Sec. 1927. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to secure performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10366. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized to be made under oath for the purpose of assessment or tax or assessment, 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. 1983. 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 tax, tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but if such iron ore is located on land owned by the state of Minnesota other than iron ore, shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) as the case may be. Provided, that if such iron ore is located on land owned in fee or leased, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the accounts 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 of a family residence, or furniture or furnishings or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

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

Class 3a. All agricultural products in the hands of the producer, farm implements and farm machinery, all agricultural tools, implements and machinery used by the owner in his agricultural pursuits 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 Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

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

Smoky Hollow Twp C.

PERSONAL

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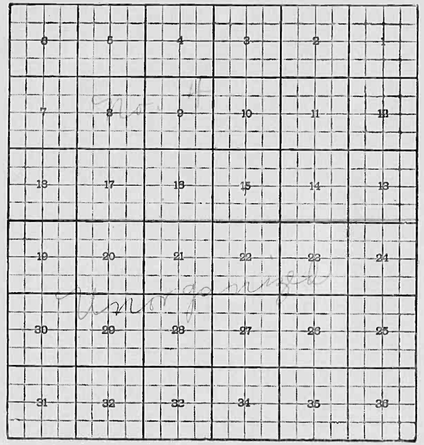
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 *Range No.* 25 *Mer. P. M.*



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

FORM 1

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted in one row, not more than two feet apart each way	Have the Trees been Cultivated or Protected by replanting or otherwise, as they have done 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 6260, of General Statutes of Minnesota, 1913.

Dated ..... *1927.*

Assessor.

PERSONAL

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

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

Note ★ Assessors will not fill these Columns.

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

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

FORM 3

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	True and Full Value of Structure worth more than $100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Land necessitated by fire, flood or other loss
					Dollars		Dollars	Dollars
E. E. Norell	1½ Acres of Lot 1 in S.W. corner	16	140	25	450	Dwelling House	150	
							+150	

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 3½ — BLUE-RED (DUPLICATE) BANDED

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres and Land: Acres	Number of Acres and Land: 100ths	Natural Conditions: 1-Cultivated 2-Under 8-Rds Lined	Natural Conditions: 3-Stony 4-Wet 5-Mixed	Assessors Valuations: True and Full Value of Lands Exclusive of Structures and Improvements — Dollars	Structures and 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 Lands including all Structures, Improvements and Machinery — Dollars	Equalized Valuations: Total Assessed Value to Left by the Board of Review — Dollars	Total Assessed Value as Equalized by the County Board — Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission — Dollars

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

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

CLASS 3—Continued: 36 Goods and Merchandise of Retail Merchants — Assessed Value Dollars	37 Typewriters, Adding Machines, Cash Registers and Computing Scales — Assessed Value Dollars	38 Safes — Assessed Value Dollars	39 Store Furniture and Store Fixtures not Listed — Assessed Value Dollars	40 Other furniture including Instruments, Equipment and Libraries of Professional Men — Assessed Value Dollars	41 Stock, Furniture and Implements of Hotels, Restaurants, and Eating Houses and Cafes — Assessed Value Dollars	42 Stock, Furniture, Implements, Tools and Other Effects of Barber and Beauty Shops — Assessed Value Dollars	43 Furniture, Tools and Implements of Barber Shops — Assessed Value Dollars	44 Shares of Stock of Banks and Mortgage Loan Companies (Not Included in Line 1 of Class 1 or Shares of Stock in Building and Loan Associations) — Assessed Value Dollars	45 All other Property Assessable by Law Not Included in Class 3 (Not Included in Lines 1 to 4 or Lines 1 to 44 Inclusive) — Assessed Value Dollars	Total Assessed Value Class 3 — Dollars	Total True and Full Value Class 3 — Dollars
1670	150	40	150							3960	11880
										481	1443
										665	1995
2000	100	25	80							2580	6990
										757	2271
200			50							350	1050
										807	2421
		40	125							3463	10306
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, Sleighs and Pumps Not Exceeding in Value $100 — Assessed Value Dollars	47 Grains, Grass Seed and Plants Raised in the Hands of Producers and Held for Sale — Assessed Value Dollars	48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers and Not Held for Sale — Assessed Value Dollars	49 Domestic Animals owned by the owner or carried on by the owner in the mills and Dairy will exclusive of engines — Assessed Value Dollars	50 Tractors, Portable Engines, Dynamos and Grain Separators owned by the owner of Agricultural Punch — Assessed Value Dollars	Total Assessed Value Class 3-A — Dollars	Total True and Full Value Class 3-A — Dollars
20	30	10	50	50	160	1600
15	20	5			40	400
15				15	30	300
18				18	36	360
				45	45	450
68	50	15	50	125	308	3080
46	47	48	49	50		

CLASS 4 — Assessed at 10% of True and Full Value: 51 Elevators, Warehouses and other Improvements on Railway Lands — Assessed Value Dollars	52 Structures on Lands acquired under Land Grants and on Lands issued 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 Baths, Poles, Wires, Tax Gondolas, Stations, Shops, Yards, Road, Railway, Light, Heat, Power and Water Companies — Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2021, G.S. 1923 — Assessed Value Dollars	57 All other Taxable Personal Property not included in the foregoing items — Assessed Value Dollars	Total Assessed Value Class 4 — Dollars	Total True and Full Value Class 4 — Dollars
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 MILLER-DUFFY 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 in Household	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)	CLASS 1 Assessed at 50% of True and Full Value: Mined Iron Ore (No. Tons)	Mined Iron Ore (Assessed Value Dollars)	Total True and Full Value Class 1 (Dollars)	CLASS 2—Assessed at 25% of True and Full Value: 2 Household furniture, including musical instruments and musical instruments of the family (Assessed Value Dollars)	3 Rugs and Carpets (Assessed Value Dollars)	4 Books, Pictures, Bric-a-brac and Works of Art (Assessed Value Dollars)	5 Sewing Machines, Washing Machines, Mangles and similar appliances used in the home (No.)	(Assessed Value Dollars)	6 Watches and Clocks (No.)	(Assessed Value Dollars)	7 Jewelry, Diamonds, Gold and Silver Plate and Plated Ware (No.)	(Assessed Value Dollars)	8 Pianos (No.)	(Assessed Value Dollars)	9 Phonographs and other Musical Instruments and Radio Outfits (Assessed Value Dollars)	10 All the Personal Property not listed by Assessor in Personal Income Statement or Family Inventory (Assessed Value Dollars)	Total Assessed Value Class 2 (Dollars)	Total True and Full Value Class 2 (Dollars)	A Under One Year (No.)	(Assessed Value Dollars)
Per cent Increase or Decrease																													
Number of Animals and Articles on short lines									615				74	20	10	2	20	2	7	35	1	45	20		222	928	1	12
Adams, John (Mary Adams)	1	2		33																									
P. O. Hanover																													
Carson, George	2	1	2	33					581				35	5		1	5	1	4				10		60	240		
P. O. Benson																													
Ferguson, Frank	3	1	1	45					800				45	15	5	1	5	2	7		1		28		105	420		
P. O. Morgan																													
Hanover Mercantile Co.	4			33					2310																				
P. O. Hanover																													
Hunter, James L.	5	1	2	33					270				75	30		2	25				1		50		180	720	1	18
P. O. Morgan																													
Morrison, Herbert E. (Hobert Morrison)	6	2		33					350																				
P. O. Benson																													
Nelson, Nels P.	7	1		45					932				40	10	5	1	8				1		17		80	320		
P. O. Hanover																													
Williams, John R.	8	1		33					3665				100	35	15	2	15			35					200	800		
P. O. Hanover																													
Total Numbers																9		5			4						2	
Assessor or Town Board Footings									15780				376	115	35		78		19	70		140	30		857	3428		24
County Board Footings																													
State Tax Commission Footings																													
										1			x	3	4		5		6	7		8	9	10				A	

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

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, Blue Bred Mares and Race Horses (No.)	(Assessed Value Dollars)
Adams, John									
P. O. Hanover									
Carson, George									
P. O. Benson									
Ferguson, Frank									
P. O. Morgan									
Hanover Mercantile Co.									
P. O. Hanover									
Hunter, James L.									
P. O. Morgan									
Morrison, Herbert E. (Hobert Morrison)									
P. O. Benson									
Nelson, Nels P.									
P. O. Hanover									
Williams, John R.									
P. O. Hanover									
Total Numbers									
Assessor or Town Board Footings									
County Board Footings									
State Tax Commission Footings									
	B	C	11	D	E	F			

12—CATTLE: A Pure Bred Cattle under One Year (No.)	(Assessed Value Dollars)	B Grade Cattle under One Year (No.)	(Assessed Value Dollars)	C Pure Bred Cattle One Year 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)
Adams, John																					
P. O. Hanover																					
Carson, George																					
P. O. Benson																					
Ferguson, Frank																					
P. O. Morgan																					
Hanover Mercantile Co.																					
P. O. Hanover																					
Hunter, James L.																					
P. O. Morgan																					
Morrison, Herbert E. (Hobert Morrison)																					
P. O. Benson																					
Nelson, Nels P.																					
P. O. Hanover																					
Williams, John R.																					
P. O. Hanover																					
Total Numbers																					
Assessor or Town Board Footings																					
County Board Footings																					
State Tax Commission Footings																					
	A	B	C	D	E	F	G	H	I	J	K										

13—SHEEP: A Under three months old (No.)	(Assessed Value Dollars)	B Three Months Old and over (No.)	(Assessed Value Dollars)	55 Mills, Poles, Wires, Ties, Conduits, Bridges, and Other Property of Railroad Company, Light, Heat, Power Water and Gas Companies (Assessed Value Dollars)	56 Bonds and Stocks, Pursuant to Section 9911 G. S. 1923 (Assessed Value Dollars)	57 All other Taxable Personal Property not included in the foregoing items (Assessed Value Dollars)	Total Assessed Value Class 4 (Dollars)	Total True and Full Value Class 4 (Dollars)
Adams, John								
P. O. Hanover								
Carson, George								
P. O. Benson								
Ferguson, Frank								
P. O. Morgan								
Hanover Mercantile Co.								
P. O. Hanover								
Hunter, James L.								
P. O. Morgan								
Morrison, Herbert E. (Hobert Morrison)								
P. O. Benson								
Nelson, Nels P.								
P. O. Hanover								
Williams, John R.								
P. O. Hanover								
Total Numbers								
Assessor or Town Board Footings								
County Board Footings								
State Tax Commission Footings								
	A	13	B	55	56	57		

PERSONAL

FORM 7 — MILLER-DAVIS CO., MINNEAPOLIS

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

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

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

CLASS 3—Continued

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

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

Names of Property Owners	36 Goods and Merchandise of Retail Merchants Assessed Value Dollars	37 Typewriters, Adding Machines, Cash Registers and Computing Scales Assessed Value Dollars	38 Safes Assessed Value Dollars	39 Store Furniture and Store Fixtures not Listed Assessed Value Dollars	40 Office Furniture including Instruments, Equipment and Libraries of Professional Men Assessed Value Dollars	41 Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes Assessed Value Dollars	42 Stock, Furniture, Equipment, Tables & Alleys of Billiard and Pool Rooms & Bowling Alleys Assessed Value Dollars	43 Furniture, Tools and Equipment of Barber Shops Assessed Value Dollars	44 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in the name of bank or Mortgage loan Company) Assessed Value Dollars	45 All other Property Assessable by law in Class 3 which has not been included in Items 11 to 44 inclusive Assessed Value Dollars	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars	46 Farm Tools, Implements, Machinery, Wagons, Sleighs and Harness used by the owner in any Agricultural pursuit Assessed Value Dollars	47 Grain, Grass Seed and Flaxseed in the hands of Producers and not held for Sale Assessed Value Dollars	48 All Other Agricultural Products Including Potatoes and Hay in the Hands of Producers which are not held for sale Assessed Value Dollars	49 Threshing Machines used by the owner in carrying on his farm together with outfits used therewith exclusive of engines Assessed Value Dollars	50 Tractors, Portable Engines, Dynamos and Cream Separators used by the owner in Agricultural Pursuit Assessed Value Dollars	Total Assessed Value Class 3-A Dollars	Total True and Full Value Class 3-A Dollars	51 Elevators, Warehouses and other Improvements on Railway Lands Assessed Value Dollars	52 Structures on Lands entered under the U. S. Land Laws and on Lands leased from the State Assessed Value Dollars	53 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft No.	53 Assessed Value Dollars	54 Street Railway Cars No.	54 Assessed Value Dollars	55 Rails, Poles, Wires, Ties, Conduits, Mains, and Pipes of Street Railway, Light, Heat, Power Water and Gas Companies Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2071 G. S. 1923 Assessed Value Dollars	57 All other Taxable Personal Property not included in the foregoing Items Assessed Value Dollars	Total Assessed Value Class 4 Dollars	Total True and Full Value Class 4 Dollars
Adams, John (Mary Adams)	1570	150	40	150							3960	11880	20	30	10	50	50	160	1600	1800									1800	4500
Carson, George											481	1443	15	20	5			40	400											
Ferguson, Frank											665	1995	15				15	30	300											
Hanover Mercantile Co.	2000	100	25	80							2330	6990																		
Hunter, James L.											757	2271	18				15	33	330											
Morrison, Herbert E. (Robert Morrison)	300			50							350	1050																		
Nelson, Nels P.											807	2421					45	45	450											
Williams, John R.			40	125							3465	10395																		
County Board Footings	3870	250	105	405							12815	38445	68	50	15	50	125	308	3080	1800									1800	4500
	36	37	38	39	40	41	42	43	44	45			46	47	48	49	50			51	52	53		54		55	56	57		

PERSONAL

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

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

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

FORM 7 MILLER-DAVIS CO., MINNEAPOLIS

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name (Care should be taken to make every NAME and FIGURE plain and distinct)	Number of Machines Licensed	No. of R.F.D.	No. of Good Roads	Value of Taxable Property	Total Assessed Value as Equalized by the State Tax Commission	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Board of Review	Assessed Value of all Property Included in the Items as Returned by Assessor
				Dollars	Dollars	Dollars	Dollars	Dollars
Per cent Increase or Decrease								
Number of Animals and Articles on short lines								
Adams, John (Molly Adams) 1	2		33					6152
P. O. Hanover								
Carson, George 2	1	2	33					581
P. O. Benson								
Ferguson, Frank 3	1	1	45					500
P. O. Morgan								
Hanover Mercantile Co. 4			38					2330
P. O. Hanover								
Hunter, James L. 5	1	2	33					970
P. O. Morgan								
Morrison, Herbert E. (Robert Morrison) 6	2		38					350
P. O. Benson								
Nelson, Nels P. 7	1		45					922
P. O. Hanover								
Williams, John R. 8	1		38					3665
P. O. Hanover								
Total Numbers								
Assessor or Town Board Footings								15780
County Board Footings								
State Tax Commission Footings								

NAMES OF PROPERTY OWNERS	CLASS 1 Assessed at 50% of True and Full Value: Mined Iron Ore No. Tons	Mined Iron Ore Assessed Value Dollars	Total True and Full Value Class 1 Dollars	CLASS 2—Assessed at 25% of True and Full Value: 2 Household Furniture, Musical Instruments, Sewing Machines and working tools of members of the family No.	2 Assessed Value Dollars	3 Rugs and Carpets No.	3 Assessed Value Dollars	4 Books, Pictures, Bric-a-brac and Works of Art No.	4 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 No.	7 Assessed Value Dollars	8 Pianos No.	8 Assessed Value Dollars	9 Phonographs, other Musical Instruments and Radio Outfits No.	9 Assessed Value Dollars	10 All Other Personal Property Not Specially Taxable by Personal General Property Taxes, or Family Income	10 Assessed Value Dollars	Total Assessed Value Class 2 Dollars	Total True and Full Value Class 2 Dollars	A Under One Year No.	A Assessed Value Dollars
Adams, John (Molly Adams)				2	75		20		10	2	20	2	7		35	1	45		20			232	928	1	12
P. O. Hanover																									
Carson, George					35		5			1	5	1	5						10			60	240		
P. O. Benson																									
Ferguson, Frank					45		15		5	1	5	2	7			1	28					105	420		
P. O. Morgan																									
Hanover Mercantile Co.																									
P. O. Hanover																									
Hunter, James L.					75		50			2	25					1	50					180	720	1	12
P. O. Morgan																									
Morrison, Herbert E. (Robert Morrison)																									
P. O. Benson																									
Nelson, Nels P.					10		10		5	1	5					1	17					80	320		
P. O. Hanover																									
Williams, John R.					100		35		15	2	15				35							200	800		
P. O. Hanover																									
Total Numbers										9		5				4								2	
Assessor or Town Board Footings					370		115		35		78		12		70		140		30			857	3428		24
County Board Footings																									
State Tax Commission Footings																									
				1	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.	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	12—CATTLE: 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	13—SHEEP: A Under three months old No.	A Assessed Value Dollars	B Three Months Old and over No.	B Assessed Value Dollars
Adams, John (Molly Adams)	1	18	2	25	5	175	1	15			1	8	3	8	3	24	4	24	3	54	6	60	3	55	10	155	1	40			3	35	10	10	15	25
P. O. Hanover																																				
Carson, George					6	200	1	15					2	8			6	28			4	45			5	70			1	20						
P. O. Benson																																				
Ferguson, Frank			3	27	5	180	3	38					6	25			10	55							15	200										
P. O. Morgan																																				
Hanover Mercantile Co.					3	60																														
P. O. Hanover																																				
Hunter, James L.			1	15	8	250					2	15			3	40							5	150			1	50					15	20	10	75
P. O. Morgan																																				
Morrison, Herbert E. (Robert Morrison)					3	75																														
P. O. Benson																																				
Nelson, Nels P.	3	20			3	105							3	10			6	32			10	55			10	150			1	25			25	20	75	120
P. O. Hanover																																				
Williams, John R.											3	23	12	51	5	64	25	136	3	54	20	200	7	205	40	555	2	90	2	45	3	35	50	50	120	220
P. O. Hanover																																				
Total Numbers	3		6		31		4																													
Assessor or Town Board Footings		38		77		1048		55																												
County Board Footings																																				
State Tax Commission Footings																																				
	B		C	11	D		E		F		A		B		C		D		E	12	F		G		H		I		J		K		A	13	B	

Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS	55 Bails, Trims, Harness, Robes, Curtains, Mats, and Plows and Other Farm Implements, Sleighs, Boat, Power Water and Gas Companies Assessed Value Dollars	56 Boats and Vessels Taxable Pursuant to Section 2001 (Code 1913) Assessed Value Dollars	57 All other Tangible Personal Property not included in the foregoing items Assessed Value Dollars	Total Assessed Value Class 4 Dollars	Total True and Full Value Class 4 Dollars
Adams, John (Molly Adams)					
P. O. Hanover					
Carson, George					
P. O. Benson					
Ferguson, Frank					
P. O. Morgan					
Hanover Mercantile Co.					
P. O. Hanover					
Hunter, James L.					
P. O. Morgan					
Morrison, Herbert E. (Robert Morrison)					
P. O. Benson					
Nelson, Nels P.					
P. O. Hanover					
Williams, John R.					
P. O. Hanover					
Total Numbers					
Assessor or Town Board Footings					
County Board Footings					
State Tax Commission Footings					
	55	56	57		

PERSONAL

FORM 7 MILLER-DAVIS CO., MINNEAPOLIS

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

CLASS 3—Continued

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

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

Name	36 Goods and Merchandise of Retail Merchants Assessed Value Dollars	37 Typewriters, Adding Machines, Cash Registers and Computing Scales Assessed Value Dollars	38 Safes Assessed Value Dollars	39 Store Furniture and Store Fixtures not Listed Assessed Value Dollars	40 Office Furniture including Instruments, Equipment and Libraries of Professional Men Assessed Value Dollars	41 Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes Assessed Value Dollars	42 Stock, Furniture, Equipment, Tables & Alleys of Billiard and Pool Rooms & Bowling Alleys Assessed Value Dollars	43 Furniture, Tools and Equipment of Barber Shops Assessed Value Dollars	44 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in the name of bank or Mortgage Loan Company) Assessed Value Dollars	45 All other Property Assessable by law in Class 3 which has not been Included in Items 11 to 44 Inclusive Assessed Value Dollars	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars	46 Farm Tools, Implements, Machinery, Wagons, Sleighs and Harness used by the owner in any Agricultural pursuit Assessed Value Dollars	47 Grain, Grass Seed and Flaxseed in the hands of Producers and not held for Sale Assessed Value Dollars	48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers which are not held for sale Assessed Value Dollars	49 Threshing Machines used by the owner in carrying on his farm together with outfits used therewith exclusive of engines Assessed Value Dollars	50 Tractors, Portable Engines, Dynamos and Cream Separators used by the owner in Agricultural Pursuit Assessed Value Dollars	Total Assessed Value Class 3-A Dollars	Total True and Full Value Class 3-A Dollars	51 Elevators, Warehouses and other Improvements on Railway Lands Assessed Value Dollars	52 Structures on Lands entered under the U. S. Land Laws and on Lands leased from the State Assessed Value Dollars	53 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft No.	53 Assessed Value Dollars	54 Street Railway Cars No.	54 Assessed Value Dollars	55 Rails, Poles, Wires, Ties, Conduits, Mains, and Pipes of Street Railway, Light, Heat, Power Water and Gas Companies Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2021 G. S. 1923 Assessed Value Dollars	57 All other Taxable Personal Property not included in the foregoing Items Assessed Value Dollars	Total Assessed Value Class 4 Dollars	Total True and Full Value Class 4 Dollars
Adams, John (Mary Adams)																															
Carson, George																															
Ferguson, Frank																															
Hanover Mercantile Co.																															
Hunter, James L.																															
Morrison, Herbert E. (Robert Morrison)																															
Nelson, Nels P.																															
Williams, John R.																															
	36	37	38	39	40	41	42	43	44	45			46	47	48	49	50			51	52	53		54		55	56	57		

PERSONAL