

Assessment Book

FOR THE YEAR

1935

TOWN OF WAHNEGA

Cass County

MINNESOTA

FREE PRESS COMPANY

PRINTERS, LITHOGRAPHERS, STATIONERS AND BINDERS

MANKATO, MINNESOTA

OFFICE OF
COUNTY AUDITOR

CASS County, APR 26 1935.

To J. E. Kirkemo Assessor Town of Wahmena in the County aforesaid,

According to the requirements of law, I hereby deliver to you the Real and Personal Property Assessment Book of the said Town for the year 1935, and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties.

A form of return to be signed by you is appended to this book.

J. Peterson County Auditor.

Auditor's Office, Cass County, Minnesota

I, L. C. PETERSON, Auditor of Cass County, and State of Minnesota, do hereby certify that the following is a correct list of taxes levied on the Real and Personal Property in the Town of Wahmena in said County, for the year 1935.

Witness my hand and official seal this 6th day of Jan 1936.
(SEAL) J. Peterson County Auditor.

Treasurer's Office, Cass County, Minnesota

Received this, the first Monday (being the 6th day) of January, A. D. 1936, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Wahmena in said County, for the year A. D. 1935, as specified above, and amounting to Four thousand one hundred forty eight and 7/100 DOLLARS.
J. Peterson County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. PETERSON, County Auditor January 4th 1937.

Sir: I herewith return to you the Tax List for the Town of Wahmena in said Cass County, for the year 1935, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "One-Fourth Paid," "One-Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.
J. Peterson County Treasurer.

Auditor's Office, Cass County, Minnesota

1937
I hereby certify that on the first Monday in January, 1937, I received of J. E. MCKEOWN, County Treasurer, the Tax List of the Town of Wahmena in said County of Cass, for the year 1935, and that I have compared the said list with the statements received for by said Treasurer, which are on file in my office and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.
(SEAL) J. Peterson County Auditor.

TABULAR SCHEDULE OF VALUATIONS

LEVIED IN THE Town OF Wahnesa

No. of School Dist.	VALUATION BY SCHOOL DISTRICTS						RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES									
	Money & Credits Dollars	Total Acres	Average Value Per Acre Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property except Money and Credits Dollars	Total Value of all Taxable Property except Money and Credits Dollars	State Rev.	State Sch'l	Tchr. Ret.	Minn. Gen'l Hosp.	Total Rate of State Taxes Mills	Co. Rev.	Co. R&B	Co. Poor	Bond & Int.	Sinking	Total Rate of Co. Taxes Mills	Town Rev.	Twn. R&B	Town Mill Drag	Town State Loan	Fire Patrol	Total Rate of Town Taxes Mills		
Un.				38159	210	2431	40800	2.08	1.23	26	48	425	11.7	5.58	13.53	13.91		44.23	2.45	9.81	1.	5.		1326		
TOTAL																										

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

RATE OF SCHOOL TAXES					TAXES LEVIED				SUMMARY OF ALL TAXES		
Sch'l Loc'l Mill	Sch'l Sp'l Mill	Sch'l State Loan Mill	Deficiency	Total Rate of Sch'l Taxes Mills	Local 1 Mill	Special	State Loan	Total School Tax	FUNDS	Rate	Amount
1.15	3.2	5.		242	480	65138	20390	13046	State Revenue		49276
1.30	3.2	5.		392				102654	State School		5017
									Teachers Ins. and Ret.		1060
									Minn. Gen'l Hospital		1958
									County Revenue		45564
									County Road and Bridge		22762
									County Poor		55190
									Bond and Interest		56909
									Sinking		
									Town Revenue		9994
									Town Road & Bridge		40070
									Town 1 Mill Drag		480
									Town State Loan		20390
									Fire Patrol		
									School Local, 1 Mill		480
									School Special		65138
									School State Loan		20390
									School Deficiency		13046
									School State Loan		
									Money and Credits		
									TOTAL		414874

Total Number of Acres..... Total Levy, \$..... Book Footings, \$.....

I, **L. C. PETERSON**, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the Town of Wahnesa in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year 1935.

Witness my hand and official seal this 31 day of April, 1935.

L. Peterson
Auditor



Collection of Taxes of 1935, Town of Wahneha, Cass County, Minnesota

FUNDS	March Settlement 1935	June Settlement 1935	October Settlement 1935	Forfeited Sale 1935	Amount Collected from Nov. 1935 to first Mon- day in Jan. 1936	TOTAL COLLECTED	BALANCE UNCOLLECTED
State Revenue	73 14	53 87	47 47		5 41		
State School	7 45	5 47	4 83		5 5		
Teacher's Ins. & Ret. Fd.	1 57	1 15	1 02		1 2		
Minnesota Gen. Hosp.	2 91	2 14	1 89		2 1		
County Revenue	67 64	49 81	43 89		5 00		
County Road and Bridge	33 78	24 89	21 83		2 50		
County Poor	8 19 2	6 34	5 47		6 06		
County Bond & Int.	84 46	62 22	54 81		6 25		
Sinking							
Town Revenue	14 83	10 93	9 62		1 10		
Town Road and Bridge	59 40	43 75	38 56		4 39		
Town 1 Mill Drag	6 05	4 46	3 93		4 5		
Town State Loan <i>Fire Patrol</i>	30 27	22 30	19 65		2 24		
School Local, 1 Mill	6 66	4 66	3 95		4 5		
School Special	117 33	70 62	62 03		6 72		
School State Loan	19 37	14 27	12 58		1 43		
School <i>Deficiency</i>	30 28	22 30	19 65		2 24		
Money and Credits							
TOTALS	636 76	453 00	398 97		45 12		

SCHOOL DISTRICT	March Settlement				June Settlement				October Settlement				Forfeited Settlement				Nov. to January				Total Collected	Balance Uncollected
	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total		
School District No.																						
TOTALS																						

For Convenience of Auditor in Showing Boundaries of School Districts

Township 144 Range No. 25 and part of 26 Mer. P. M.



144-26

144-25

Index to Sections

Section	Page
Sec. 1	
" 2	
" 3	

Section	Page
Levy Summary	414874
Additions	
Settlements	
March	63646
June	45300
October	39897
Nov. + Dec.	4512
Gov. settlement	
Under settlement	
Delinquent	
	4374
	21773
	414874
	414874

" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

Personal Property Ass
Of Pre

Personal Property Assessment Roll and Tax List of the of

County of Cass, State of Minnesota, for the Year 1935.

Check (✓) if entitled to exemption

ASSESSOR

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

VALUATIONS BY SCHOOL DISTRICTS

MONEY AND CREDITS

Special Taxes on Grain Received in or handled by Elevators and Warehouses during the year preceding March 1st.

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)

TAXABLE VALUATION OF PERSONAL PROPERTY

Total Assessed Value Class 3A

Total True and Full Value Class 2A

Elevators, Warehouses, Structures and other Improvements on Railway Lands

Structures on Lands and Land under the U. S. Land Laws and on Lands Leased from the State for a term of less than 3 years

Steam & Motor Boats, Barges and all other Water Craft

Street Railway Cars

Rails, Poles, Wires, Ties, Conduits, Mains and Pipes of Street Railway, Light, Water and Gas Companies

Property to be listed and Assessed as "Stocks and Bonds" Sec. 221, Minn. Statutes, 1927

Billboards and Advertising Devices

All other Taxable Personal Property not included in the foregoing items

Total Assessed Value Class 4

Total True and Full Value Class 4

District No. Rate

District No. Rate

District No. Rate

District No. Rate

District No. Rate

Valuation

Amount of Tax

TOTAL GENERAL TAX

WHEAT AND FLAX

Rate per Bushel

ALL OTHER GRAINS

Rate per Bushel

TOTAL TAXES

No. of School District

PAID

When Paid

Number of Receipt

March Settlement 1935

June Settlement 1935

Penalty

November Settlement 1935

Penalty

Collections to First Monday in January, 1937

Penalty

Delinquent on First Monday in January, 1937

REMARKS

See Personal Property

✓ 1 *Anderson Oliver*
P. O. *Ball Club*

2 *Anderson Leo*
P. O. *Ball Club*

✓ 8 *Bach Charles*
P. O. *Ball Club*

✓ 4 *Braun Joga*
P. O. *Ball Club*

✓ 5 *Barnes Matt*
P. O. *Ball Club*

✓ 6 *Comino James*
P. O. *Ball Club*

✓ 7 *Chandler Esther*
P. O. *Ball Club*

✓ 8 *Cheney Harry*
P. O. *Ball Club*

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

29 290

45 46 47 48 49 50 51 52

LATER P. 2

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wahnesa

Cass County, Minnesota, for Taxes for the Year 1935.

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

Alma E. Carlson
A. J. Reusch
Dennis Bigrang
A. J. Reusch

Cass Acres Co. U.S. of America
" "
Dennis Bigrang

" "
J. H. Walther Co. U.S. of America
" "
" "

B. W. Madigan Peoples Bank, Madison Lake
Dennis Bigrang
Margaret G. Kopp
B. W. Madigan Peoples Bank, Madison Lake

570
500

10966
2598 2019

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wahnesa

Cass County, Minnesota, for Taxes for the Year 1935.

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1935, June Settlement 1935, Penalty, November Settlement 1935, Penalty, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Penalty, Total Delinquent Tax and Penalty, REMARKS.

J. H. Wellcome Co. U.S. of America Pat. & R. G. Patton

J. H. Wellcome Co.

R. B. Patton, H. C. Chatterness, M. M. Hursh

173 36 505 12

9406

934

PLATTED R. L.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wahnes

Cass County, Minnesota, for Taxes for the Year 1935.

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSORS VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1935, June Settlement 1935, November Settlement 1935, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

M. M. Hurch
Lot 1 NE 1/4 of NE 1/4 86 144 25 32 71
2 NW 1/4 of NE 1/4 47 29
3 SW 1/4 of NE 1/4 48 07
4 SE 1/4 of NE 1/4 31 56

Little Security Abet. Co.
John P. Riedel
A. H. Blank
6 NE 1/4 of NW 1/4 40
7 NW 1/4 of NW 1/4 40
8 SW 1/4 of NW 1/4 40
9 SE 1/4 of NW 1/4 40

R. H. & June Elkina
Donald Galbreith
11 NE 1/4 of SW 1/4 40
12 NW 1/4 of SW 1/4 40
13 SW 1/4 of SW 1/4 less 1 ac. 39
14 SE 1/4 of SW 1/4 40

M. M. Hurch
17 NW 1/4 of SE 1/4 46 50
18 SW 1/4 of SE 1/4 20 70
19 SE 1/4 of SE 1/4

54583

1335

13447

3627 866

PLATED R. E.

Personal Property Ass

Personal Property Assessment Roll and Tax List of the _____ of _____

County of Cass, State of Minnesota, for the Year 1935.

30/e
Check () if entitled to exemption

ASSESSOR
NAMES OF PROPERTY OWNERS
To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name.
(Care should be taken to make every NAME and FIGURE plain and distinct.)

Number of Members of Household Assessed
School District No.

CLASS 4 - Assessed at 40% of True and Full Value
Total Assessed Value Class 4A
Total True and Full Value Class 4A
Elevators, Warehouses, Structures and other Improvements on Railway Lands
Structures on Lands enclosed under the U. S. Land Laws and on Lands Leased from the State for a term of less than 3 years
Steam & Motor Boats, Sailing Vessels, Horses and all other Water Craft
Street Railway Cars
Rails, Poles, Wire, Ties, Conduits, Masts and Pipes of Street Railway, Light, Heat, Water and Gas Companies
Property to be listed and Assessed as "Bonds and Stocks" Sec. 221, Minn. Statutes, 1927
Billboards and Advertising Devices
All other Personal Property not included in the foregoing items
Total Assessed Value Class 4
Total True and Full Value Class 4

VALUATIONS BY SCHOOL DISTRICTS
District No. 124
District No. 34
District No. 163
District No. 139
District No. 77
District No. 167
District No. 63
District No. 87

MONEY AND CREDITS
Valuation of Tax
Dollars Cts.

Table with columns for owner names, assessed values, and school districts. Includes entries for Elkins Freeman, Grip Anna, Grip Frank, Grip John, Hart C M, Johnston H. P., and Kirkpatrick H. M. Total numbers at the bottom: 84, 138, 950, 849.

Table with columns for taxes and payments. Includes columns for WHEAT AND FLAX, ALL OTHER GRAINS, TOTAL TAXES, PAID, When Paid, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January, 1937, Delinquent on First Monday in January, 1937, and REMARKS. Includes entries like 1435 - PAID IN FULL, 394 - PAID IN FULL, etc.

PLATED R. E.

*
2296
1017
1199

45.12*

*
645
35.75
19.95
2.87
24.58
6.85
2.87
7.66
16.02
26.40
11.48
11.13
9.94
5.61
8.66
17.32
8.66
7.15
5.64
8.01
3.22
5.54
21.25
4.53
5.54
4.33
5.74
5.29
3.88
3.88
7.22
6.48
8.06
4.33
8.46
22.96
11.48

375.19*

*
1435
9.43
23.78*

*
555
17.63
6.85
8.66
12.94
7.15
7.15
1430
7.15
7.15
7.15
7.15
8.66
22.96
8.66
3.56
17.13
22.96
10.88
8.66
22.96
4.79
8.43
22.96
11.13
9.00
5.87
5.94
14.66
7.15
8.76
8.01
3.23
8.66
11.48
7.15
14.00
5.14
5.14
8.66
7.05
22.96
5.74
5.29
11.98
22.96
11.48
11.48

Wapl.

24.25

*Plat.
+
Pur.*

*
5.25
2.48
10.30
6.25
46

28.75*

*
9.44
1609
891
18.75
7.29
10.07
5.27
5.44
6.13
14.47
1.27
2.78
5.79
6.25
13.77
18.63
4.28
9.14
6.48
13.48
16.90

200.58*

3.94

204.52

*
8.76 ✓
14.30 ✓
16.12 ✓
17.32 ✓
8.66 ✓
34.64 ✓
36.27 ✓
8.66 ✓
8.56 ✓
17.32 ✓
11.48 ✓
22.96 ✓
45.92 ✓
22.96 ✓
11.48 ✓
11.48 ✓
25.98 ✓
8.66 ✓
8.66 ✓
8.56 ✓
8.56 ✓
23.27 ✓
5.94 ✓
5.44 ✓
8.76 ✓
11.48 ✓
11.48 ✓
18.63 ✓
9.87 ✓

45218*

8.76

443.42

11.48

431.94

FORM 17a

SECTION 2037, MASON'S MINNESOTA STATUTES, 1927. The Assessor shall foot up each column in his Assessment Books and make in each book under proper headings, a Tabular Statement, showing the footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings. On or before the first Monday in July, he shall return to the County Auditor his Assessment Books, and deliver therewith the lists and statements of all persons assessed, all of which shall be preserved in the office of the Auditor. Such return shall be verified by his affidavit substantially in the following form:

ASSESSOR'S RETURN OATH

(REAL AND PERSONAL PROPERTY)

To L. C. Peterson Auditor of the County of Cass, Minnesota.

State of Minnesota, ss.

County of Cass

I, L. E. Kirkemo, Assessor of the Town of Wahneua in said County, do solemnly swear that the book to which this is attached contains a correct and full list of all the Real and Personal Property subject to taxation in said Town for the year 1935 so far as I have been able to ascertain the same; and that the true and full value and the assessed value set down in the proper column opposite the several kinds and descriptions of property is in each case the true and full value and the assessable value of such property to the best of my knowledge and belief, except as corrected by the County Board of Review; and that the footings of the several columns in said book, and the tabular statement returned herewith, are correct, as I verily believe.

L. E. Kirkemo Assessor.

25 day of June, 1935

L. C. Peterson

Auditor of

Cass County

L. E. Kirkemo Assessor.

25 day of June, 1935

L. C. Peterson

Auditor of

Cass County

Subscribed and sworn to before me this _____ day of _____, 1935

NOTICE TO ASSESSOR

Assessor must make the necessary footings at bottom of each page and carry them forward to the "Tabular Statement" form; and in so doing use all possible care.

State of Minnesota, ss.

Cass County

Town of Wahneua

L. E. Kirkemo

Assessor of

Town of Wahneua

in said

County

do hereby certify that

requirements of law, I posted notices in each of three of the most public places in said

Town

ten days before the time of meeting therein named, of which the following is a true copy, to-wit:

ASSESSMENT NOTICE

NOTICE IS HEREBY GIVEN, That the Town Board of Review of the Town of Wahneua in Cass County, Minnesota, will meet at the office of the Town in said Town, on Monday, the 24th day of June, 1935, (being the fourth Monday in June,) for the purpose of reviewing and correcting the assessment of said Town for the year 1935. All persons considering themselves aggrieved by said assessment or who wish to complain that the property of another is assessed too low, are hereby notified to appear at said meeting and show cause for having such assessment corrected.

No complaint that another person is assessed too low will be acted upon until the person so assessed, or his agent, shall have been notified of such complaint, by a resident of the County.

L. E. Kirkemo Assessor.

24 day of June, 1935.

L. C. Peterson

Auditor of

Cass County

State of Minnesota, ss.

Cass County

Town of Wahneua

L. E. Kirkemo

Assessor of

Town of Wahneua

in said

County

do hereby certify that we, and each of us, attended

at the office of the

Town

on the day set forth in

the notice given by the Assessor of said

Town

and that we then and there remained

in session the whole of said day as a Board of Review.

Witness our hands this

24 day of June, 1935.

Darry A. Cheney Chairman.

R. E. Elpers

Robert Kirkemo

FORM 17

SPECIAL NOTICE TO ASSESSORS

I would respectfully call the attention of assessors to the following portion of Section 2037, Mason's Minnesota Statutes, 1927.

The Assessor shall foot each column in his Assessment Books and make in each book, under proper headings, a Tabular Statement showing the footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings. On or before the first Monday of July he shall return to the County Auditor his Assessment Books, and deliver therewith the lists and Statements of all persons assessed, all of which shall be preserved in the office of the Auditor.

NOTE—It is absolutely necessary for the Auditor to have the Assessment Books and Blanks as early as possible in order to prepare his Abstract for the use of the Board of Equalization.

NOTICE OF RETURN AND FILING

The Assessment Roll was returned and filed in my office this 28 day of June, A. D. 1935.

L. C. Peterson County Auditor.

RECEIPT FOR ASSESSMENT ROLL

RECEIVED OF L. C. Peterson County Auditor of the County of Cass, State of Minnesota, the necessary books, blanks, etc., for the assessment of Real and Personal Property subject to assessment and taxation for the year A. D. 1935, in the Town of Wahneua County of Cass.

State of Minnesota, as provided by Section 1986, Mason's Minnesota Statutes, 1927.

L. E. Kirkemo Assessor of the Town of Wahneua County, Minn.

June A. D. 1935.

L. C. Peterson County Auditor.

Receipt for Assessment
Rolls

Town of _____

Assessor _____

1935

Filed this _____ day of _____

1935

County Auditor _____

Assessor's Return of Assessments of Money and Credits in the _____ of _____

(Town, City or Village)

in the County of _____, State of Minnesota, for the Year 1935.

As required by Sections 2337 to 2349, General Statutes, 1923.

Form 3

NAME OF PERSON, FIRM OR CORPORATION ASSESSED	P.O. ADDRESS	Listed by Owner	Listed by Assessor	Number of School District	Assessor's Valuation of Money and Credits Dollars	Valuation as Equalized by Town Board Dollars	Valuation as Equalized by County Board Dollars	Valuation as Equalized by Tax Commission Dollars	REMARKS
<i>None</i>									
<i>(Handwritten flourish)</i>									
TOTALS									

PLATTED R. E.

PERSONAL PROPERTY

State of Minnesota,

COUNTY OF Cass

To L. C. Peterson County Auditor

I, J. E. Kirkens Assessor for the Town of Wahneua

in the County of Cass, Minnesota, do hereby certify that the foregoing is a correct list

of persons liable to Taxation for Money and Credits in the above named Town
(Town, City or Village)

for the year 1935, and of the aggregate amount of each assessment so far as I have been able to ascertain the same.

Dated 1935

.....
Assessor.

PLATED R. E.

PERSONAL PROPERTY