ASSESSMENT BOOK

FOR THE YEAR

1941

Village of Walker

CASS COUNTY, MINN.

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

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

CASS County, Minn., APR 23 1941.

A. O. Aarff Assessor of the Vil. of Walker

According to the requirements of law, I hereewith deliver to you the Real and Personal Property Assessment Books for the said Village *for the year 1941, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

J. Pinson *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

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

WHEN LISTED AND ASSESSED.

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

Sec. 1990. By whom listed. Personal property shall be listed in the manner following:

1. The owner, if of full age and sound mind, being a resident of this state, shall list all his money, credits, bonds, shares of stock of joint stock or other companies or corporations, and all the property of such company or corporation, wherever situated in this state), money loaned or invested, annuities, franchises, certificates, and other personal property;

2. He shall also list separately, and in the name of his principal, all other and other personal property invested, loaned, or otherwise controlled by him as the agent of principal, and all account of, any other person, company, or corporation, and all moneys deposited subject to his order, drafts, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

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

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

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

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

Sec. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where the business is carried on; Provided, that if any goods, wares, or merchandise, carried on; Provided, that if any goods, wares, or merchandise, and designed to be transported out of this state shall be assessed and listed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different taxing districts where taxes thereon shall be paid into the different taxing districts as out of the taxing district and of the state as other taxes are paid, and such taxes assessed beyond the borders of this state until all shall not be paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated; Provided, that if the farm is situated in two or more 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. 216, Laws 1923. Household Goods. All household goods and furniture, including clocks, sewing machines, sewing machines, washing machines, and other articles for use in the family, and all personal property owned by the owner for personal and domestic purposes, 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 therein, situated upon the land of a railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be assessed and listed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2009. Assessment of property of electric light and power company. 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 in the city or borough without regard to where the principal or other place of business of said company is located.

Chap. 266, Laws 1923. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs shall outside the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Listed property of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of dwelling 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 assignees and receivers shall be listed and assessed at the place where doing business by 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 list and assess it neither in which he is first called upon by the assessor. A person moving in which he is first called upon by the assessor. A person moving the property owned by him on May 1 of some year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he has been held for tax of the correct year or 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 can not be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota Department of Taxation; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2020. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a statement, verified by the oath of the person, of all the property owned by him on May 1 of the current year, or which he shall have in his possession or under his control which by this chapter he is required to list for taxation as agent or trustee, guardian, executor, or administrator, or in any other fiduciary capacity, but separate statements in the manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or trustee, guardian, executor, or administrator, or in any other fiduciary capacity, but accounting officer, partner, director, or in any other capacity, but of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that any person, company, or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property so required to list; and, if such person shall refuse to make full discovery under oath, he shall estimate the property of such person or his principal according to his best judgment and information.

Sec. 2031. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When so assessed, he shall make a memorandum of the assessment in copy of the assessor's abstract showing the valuation of the property as listed.

Sec. 2032. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 2033. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully state a fact which is false, shall be guilty of a misdemeanor.

Sec. 2034. Classification of Property. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of the full and true value thereof, if unmined, it shall be assessed with and as a part of the real estate in which it is located, but if otherwise assessed, the real estate in which iron ore is located, either than iron ore, shall be classified as provided in this section with the provisions of classes three (3), three "b" (3b) and four (4) as the same may be applicable to the tract or lot of real estate in which iron ore is known to exist the assessable value of the value of the land in which it is located, and the assessable value of the land exclusive of the ore iron shall be assessed against the tract or lot, and the aggregate of the two shall be assessed.

Class 2. Household goods and furniture, including clocks, office instruments, sewing machines, washing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be 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 in class three "a" (3a) and all personal property not herein provided for class three "a" (3a) and not herein taxed therewith, manufactures, except as provided in class three "a" (3a) and all unplatted real estate, except as provided in class three "a" (3a) and all platted real estate, except as provided in class one (1) and class two (2) shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all horses, mules and oxen used exclusively for agricultural purposes, and all agricultural implements and machinery used by the owner in 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 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purpose of farming shall constitute class three "b" (3b) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 4. All property actually used for the purposes of a homestead, the amount in excess of sold sum shall be valued and assessed as provided for class three (3) shall constitute class four (4) that the first $4,000.00 of the value of each tract of unplatted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes, except that sold first $4,000.00 of true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of all state indebtedness incurred prior to and existing at the time of the passage of this act.

Class 5. All property used for the purposes of a homestead shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 6. Property used for the purposes of a homestead, small cemetery, cemetery, parsonage, church, school house, and all other property not herein provided for class one (1) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes, except that sold first $4,000.00 of true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

For the purpose of determining salaries of all officials based on assessed valuations and of determining the limitations and not bended debt and other purposes fixed by statute or by charter, class five (5) property shall be figured at 33 1/3 per cent and class four (4) at the true and full value thereof respectively.

Class 4. All property not included in the preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 1985, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the proper county assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Department of Taxation* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four dollars per day for each day necessarily consumed in attending 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.*

Vil. of Walker – Dist. No. 5.

INDEX TO SECTIONS

SECTION	PAGE
Sec. 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	

For Convenience of Auditor in Showing Boundaries of School Districts

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

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

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

FORM 1 MAKE SIDE REPORT, SEPARATE

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 Cultivated or Planted not more than 17 feet apart each way	Have the Trees been Kept in Good Condition by replacing all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

..... *Assessor.*

Dated ..... *1941.*

List of Lands in the Village of Walker, County of Cass, Minn., for the Year 19 41, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 294 Miller-Davis Company, Minneapolis, State—Form No. 67

LANDS BECOMING HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths
Leonard Biggren	5	Commercial Club Add. Pt Lot 4 41.5		10			

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths

FORM

WALKER

M & I Ry.

Lease No.	Lessee	Area Sq. Ft.			Full	40%
1058	Baehr Oil Co., Walker, Minn.	1,350	4	=	54.00	22
1019	Bailey Lumber Co., Walker, Minn.	1,935	4	=	77.00	31
880	Deep Rock Oil Corp., Chicago, Ill.	2,580	4	=	103.00	41
899	J. B. Fuller, Longville, Minn.	1,950	3	=	57.00	23
724	Antoine Fotvin, Walker, Minn.	1,950	4	=	78.00	31
509	C. E. Rausch, Walker, Minn.	1,680	4	=	67.00	27
348	Standard Oil Co., Duluth, Minn.	3,250	3	=	97.00	39
919	Walker Ice & Fuel Co., Walker, Minn.	2,500	4	=	100.00	40

G N Ry

	Lessee	Sq Ft				
#35516	Minn Power & Light Co Little Falls, Minn	~~40000~~ 3750	1	=	~~40.00~~ 110	~~40~~ 44
	G. K. Hall – Com. Wher.	#38257 – 1800 sq ft			55	22

Contested on tax list 12/22/41 O.K.B.

ed, by the Erection or Destruction of Buildings or Structures Thereon

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

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

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

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

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

FORM 3

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)
Mary Simon	Lee Original Plat		5 Blk 9	23		100	Basement material ✓	40	✓
Eder	Kinkels Addn		4	5		208	✓	52	✓
F. E. Bennitt	Orig Plat		Lot 8 & 9	13		2500	✓	1000	✓
Ben Andrews	Greenwood Add			15	1	648	✓	162	✓
Ray Godfrey	Commercial Clerk add.	S 35' X 145' 4		10		920	✓	230	✓
L. F. Alts	Orig Plat.		19 & 20		14	200	✓	80	✓

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

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

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

FORM 3

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)

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

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

FORM 3½ BILLES-DAVIS COMPANY, MINNEAPOLIS

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

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

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

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

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

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

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

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

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

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

FORM 3½ MILLER-DAVIS COMPANY, MINNEAPOLIS

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3C.)

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

DESCRIPTION OF PROPERTY								ASSESSOR'S VALUATIONS								EQUALIZED VALUATIONS		
NAME OF OWNER	School District	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures	STRUCTURES & IMPROVEMENTS: True and Full Value of Machinery Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20% Class 3B 25% Class 3C	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Department of Taxation
						Acres 10ths		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

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

County of ....., State of Minnesota, for the Year 1941.

CLASS 3—Continued																																											
37 Stock, Furniture and Equipment of Hotels, Apartments, Living Rooms, Cabins, Kitchens and Tourist Rooms, Rooming Houses and Barber Shops	38 Shares of Stock of Banks and Mortgage Loan Companies (In the case of Banks in name of bank or Mortgage Loan Company)	39 All other Property Assessable in law in Class 3 which has not been included in Items 8 to 35 inclusive	Total Assessed Value Class 3	Total True and Full Value Class 3	40 Farm Tools, Implements, Machinery, Grain Scourers Wagons, Sleighs and Harness not in use by the Owner Thereof, Agricultural Planes	41 Grain, Grass Seed, Flaxseed and Cotton Seed, Bags, Barrels, Including Potatoes and Hay in Hands of Producers not Sold for Sale	42 Threshing Machines, Combines and other Power Equipment used by the Owner in carrying on his Farm, Tractors with Outfits, Gasoline Engines of Engines	43 Engines, Portable Engines and Steamers Used by the Owner in Agricultural Pursuits	44—Horses, Mules and Asses Used Exclusively for Agricultural Purposes: A Under One Year		B One Year Old and Under Three Years		C Three Years Old and Under Ten Years		D Ten Years Old and Under Sixteen Years		E Sixteen Years Old and Over		Total Assessed Value Class 3-A	Total True and Full Value Class 3-A	CLASS 3-A—Assessed at 10% of True and Full Value		CLASS 4—Assessed at 40% of True and Full Value: 45 Public Elevators, Public Warehouses on Railway Lands	46 Structures on Lands Under U. S. Lease and Lands Leased from State for Terms of More than Three Years	47 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft	48 Street Railway Cars	49 Bulk, Poles, Wires, Ties, Conduits, Mains and Pipes of Steel Railways, Light, Heat, Power, Water and Gas Companies	50 Billboards and Advertising Devices	51 All Other Taxable Personal Property not Specifically Listed in the Foregoing Items	Total Assessed Value Class 4	Total True and Full Value Class 4	
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars		Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	
			501	1503	45		60	20	1	3	1	5	2	8	5	40			181	1810											1
			221	663																											2
			2025	6075																											3
			2600	7800																	2000								2000	5000	4
			475	1425	20			60							2	20			100	1000											5
			475	1425																											6
			587	1761	30			50			2	3	6	30					116	1160											7
			3465	10395																											8
			10349	31047	95		60	130	1	3	3	11	5	38	7	60			397	3970	2000								2000	5000	
37	38	39			40	41	42	43	A		B		C		44		D		E			45	46	47	48	49	50	51			