ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Kego

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.

J. L. Yochum Assessor of the Town of Kego

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

A. A. Gyles *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 invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, 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, 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. 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 his 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 taxed in the taxing district where found on May 1; and all taxes thereon shall be paid 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 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 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. 212, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing 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 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 situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies 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 said company is located.

Chap. 306, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a 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 moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of 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, 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 tax commission; and when 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, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 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 in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery 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 at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. 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. 10306. 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 make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. 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 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 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 at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate 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 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 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' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted 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 and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit 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 Statues 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.*

Kego. Cass Co.

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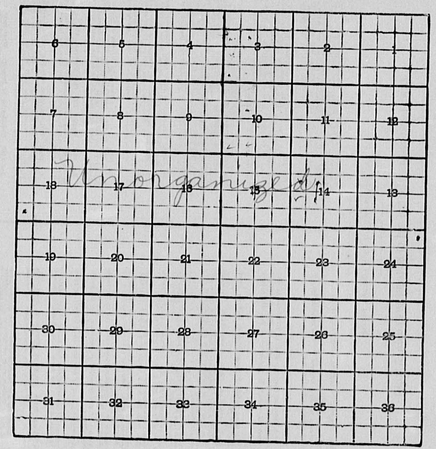
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 *Range No.* 28 *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 not more than 8 feet apart each way	Have the Trees been replaced or maintained 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 9250, of General Statutes of Minnesota, 1923.

Dated ..... 1927.

..... *Assessor.*

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

FORM 3 PUBLISHED MONTHLY, BINDING 5

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.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise
					Dollars		Dollars	Dollars
Underhill, A. L.	SW¼ SW¼ + S½ of NW¼ SW¼	2	141	28	204	barn + house	+~~246~~	
Atwood, E. H.	NW¼ of SW¼	4	141	28	360	barn	+120	
Erickson, Inga	NW¼ NE¼ lot 2	5	141	28	240	barn	+80	
Yochum, Ben R.	SE¼ SW¼	10	141	28	399	barn	+133	
Nyvall, Ernest E.	South half of Depot Square, lying E of the Pine Longville Road				699	hall Rented	+280 ~~233~~	
Crandall, Marie M.	SW¼ NW¼ + Lot 5	3	141	28	300	Chicken house machine shed	+100	
Fuller, J. B.	N.E.¼ S.E.¼ Lot 6	27	141	28	300	addition on house	+100	
McMillan, E. A.	S.E.¼ N.W.¼ Lot 8	23	141	28	150	Cabin	+50	
					2652		~~884~~ +931	

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

FORM 3 PUBLISHED MONTHLY, BINDING

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.

Sec. or Lot	Town or Block	Range	True and Full Value of Structures worth more than $100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise
			Dollars		Dollars	Dollars

A. A. CATER, AUDITOR
W. T. MCKEOWN, TREASURER
L. P. PETERSON, REGISTER OF DEEDS
A. E. MCPHERSON, CLERK OF COURT
L. G. MORICAL, SHERIFF

J. E. LUNDRIGAN, ATTORNEY
FRANK N. WHITNEY, JUDGE OF PROBATE
JOHN H. GREENE, SURVEYOR
J. THEO. KLEVEN, CORONER
N. W. SAWYER, SUPT. OF SCHOOLS

OFFICE OF

A. A. CATER

AUDITOR, CASS COUNTY

WALKER, MINNESOTA

Nov. 22, 1927.

J. L. Yochum,
Longville, Minnesota.

Dear Sir:
In the assessment book of Kego Township under 'Increase in Value of Property' you have entered the following:

Ernest E. Nyvall--True and full value--$699-
Assessed value of additional structures-$233.-hall.

You have given no description, and I can not find this name in the Tax List.

Kindly send the exact description of the location of this hall so I may know where to enter it in the tax list.
Please answer at your earliest convenience.

Yours very truly,
A. A. Cater
County Auditor.

South half of Depot Square, Lying East of the Pine River Longville Road
Entered hall valuation (above) on 2 ac of Depot Square Vill Longville

PERSONAL

Assessors Return of Taxable Real Property in the ..... of ..... County of ..... Minn., for the Year 1927

FORM 24a

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.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	MATERIAL CONDITIONS (E-Cultivated, T-Timber, S-Hilly, L-Level, E-Clear, W-Wet, Wd-Wild)	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 All Structures Including Improvements and Machinery (Dollars)	Assessed Value of Lands Including Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Left by the County 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 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 Show 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 & Chairs 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 Mortgages Loans which are to be assessed in the name of bank or Mortgage (not Company) (Assessed Value Dollars)	45 All other Property Omission to be in Class 3 not in Class 1 or 2 and Sections 1 to 44 inclusive (Assessed Value Dollars)	Total Assessed Value Class 3 (Dollars)	Total True and Full Value Class 3 (Dollars)
1070	150	40	150							3960	11880
										481	1445
										665	1995
2000	100	25	80							2330	6990
										757	2271
200			50							550	1050
										807	2421
		40	125							3465	10395
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, Vehicles, Stocks and Farmers owned and Farm Products (Assessed Value Dollars)	47 Grain, Grass Seed and Flax-seed in the hands of Producers not for Sale (Assessed Value Dollars)	48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers which are not for sale (Assessed Value Dollars)	49 Threshing Machines owned by the owner or carrying on its business and not attached to any farm will assessed at regular (Assessed Value Dollars)	50 Tractors, Portable Engines, Dynamos and Steam Separators owned by the owners in Actual Operation (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				15	33	330
				45	45	450
68	50	15	50	125	308	3080
46	47	48	49	50		

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

51 Elevators, Warehouses and other Buildings Incorporate on Railway Lands (Assessed Value Dollars)	52 Structures on Lands assigned under the U. S. Act of Congress and on Lands owned 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 Poles, Wires, Ties, Conduits, Mains, and Pipes of Telegraph, Telephone, Light, Heat, Power Water and Gas Companies (Assessed Value Dollars)	56 Bonds and Stocks, Pursuant to Section 2092 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

FORM 9 — BILLER-DAVIS CO., MINNEAPOLIS

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

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)		No. of Horses Over 1 Year Assessed	No. of S.T.D.	No. of Good Bulls	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 Local Board of Review	Assessed Value of all Property included in the Items as Returned by Assessor	CLASS 1 Assessed at 50% of True and Full Value: Mined Iron Ore		Total True and Full Value Class 1	CLASS 2 Assessed at 25% of True and Full Value: 2 Household Furniture, including furniture in hotels, rooming houses and so-called apartments, and furniture of the family	3 Rugs and Carpets	4 Books, Pictures, Bric-a-brac and Works of Art	5 Sewing Machines, Washing Machines, Mangles and similar appliances used in the home	6 Watches and Clocks	7 Jewelry, Diamonds, Gold and Silver Plate and Plated Ware	8 Pianos	9 Phonographs, Player Pianos, Musical Instruments and Musical Outfits	10 All Other Personal Property (not to include Personal Income Tax, Poll Tax or Other Taxes)	Total Assessed Value Class 2	Total True and Full Value Class 2	A Under One Year	
					Dollars	Dollars	Dollars	Dollars	Per cent Increase or Decrease	No. Tons	Assessed Value Dollars	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	No. Assessed Value Dollars	
Adams, John (Mary Adams)	1	2		33					Number of Animals and Articles on short lines 615 2				75	20	10	2 20	2 7	35	1 45	20	232	928	1 12	
P. O. Hanover																									
Carson, George	2	1	2	33					581				35	5	1 4	1 5				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			38					2330																
P. O. Hanover																									
Hunter, James L.	5	1	2	33					970				75	30	2 25				1 50		180	720	1 18	
P. O. Morgan																									
Morrison, Herbert E. (Robert Morrison)	6	2		38					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		38					3665				100	35	15	2 15		35			200	800		
P. O. Hanover																									
Total Numbers																									
Assessor or Town Board Footings									15780				370	115	35	9 78	5 19	70	4 140	30	857	3428	2 24	
County Board Footings																									
State Tax Commission Footings																									
											1		2	3	4	5	6	7	8	9	10			A	

NAMES OF PROPERTY OWNERS		11—HORSES, MULES AND ASSES: B One Year Old and under Two Years	C Two Years Old and under Three Years	D Three Years Old and under Sixteen Years	E Sixteen Years Old and Over	F Stallions, Fine Bred Mares and Race Horses	CLASS 3 Assessed at 33⅓% of True and Full Value — 12—CATTLE: A Pure Bred Cattle under One Year	B Grade Cattle under One Year	C Pure Bred Cattle One Year Old and under Two Years	D Grade Cattle One year old and under Two Years	E Pure Bred Cattle Two years and under Three Years	F Grade Cattle Two years old and under Three Years	G Pure Bred Cows	H Grade Cows	I Pure Bred Bulls	J Grade Bulls	K All other Cattle Three Years Old and over	13—SHEEP: A Under three months old	B Three Months Old and over	53 Bails, Poles, Wires, Ties, Oil, Gasoline, and Pipes of Street Railway, Light and Power Companies and Gas Companies	56 Bonds and Stocks, Pursuant to Section 2, (L.S. 1925)	57 All other Taxable Personal Property not included in the foregoing items	Total Assessed Value Class 4	Total True and Full Value Class 4	PERSONAL
		No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	
Adams, John (Mary Adams)	1	1 18	2 25	5 175	1 12		1 8	2 8	2 24	4 24	3 54	6 60	2 55	10 155	1 40		3 55	10 10	15 25				1800	4500	
P. O. Hanover																									
Carson, George	2			6 200	1 15			2 8		5 28		4 45		5 70		1 20									
P. O. Benson																									
Ferguson, Frank	3		3 37	5 180	2 28			6 25		10 55				15 200											
P. O. Morgan																									
Hanover Mercantile Co.	4			2 60																					
P. O. Hanover																									
Hunter, James L.	5		1 15	8 250			2 15		3 40				5 150		1 50			15	30 20	75					
P. O. Morgan																									
Morrison, Herbert E. (Robert Morrison)	6			2 75																					
P. O. Benson																									
Nelson, Nels P.	7	2 20		3 105				2 10		6 32		10 95		10 150		1 25		25	75 20	120					
P. O. Hanover																									
Williams, John R.	8																								
P. O. Hanover																									
Total Numbers																									
Assessor or Town Board Footings		3 38	6 77	31 1045	4 55		3 23	12 51	5 64	25 139	3 54	20 200	7 205	40 555	2 90	2 45	3 35	50 50	120 220				1800	4500	
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	53	56	57			

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.

PERSONAL

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)

CLASS 3—Continued

Names of Property Owners		Line	14—Hogs A Under Three Months Old No.	14A Assessed Value Dollars	14—Hogs B Three Months Old and Over No.	14B 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
Adams, John (Mary Adams) / P. O. Hanover	1	1	5	5	20	80	15	1	5	1	5	3	35	25		10
Carson, George / P. O. Benson	2	2	15	15	15	55	25									
Ferguson, Frank / P. O. Morgan	3	3	20	20	35	100	20									
Hanover Mercantile Co. / P. O. Hanover	4	4										2	50	15		
Hunter, James L. / P. O. Morgan	5	5	25	25	10	40						3	30	35		
Morrison, Herbert E. (Robert Morrison) / P. O. Benson	6	6										1	15	10		
Nelson, Nels P. / P. O. Hanover	7	7	10	10	30	125						4	45	50		
Williams, John R. / P. O. Hanover	8	8														
Total Numbers			75		110			1		1		13				
Assessor or Town Board Footings				75		400	60		5		5		175	135		10
County Board Footings																
State Tax Commission Footings																

Names of Property Owners	22 Presses, Typesetting Machines, Type, Furniture, Equipment, and Stock on hand of Newspaper and Printing Offices	23 Machinery, Furniture, Equipment and Stock of Creameries and Cheese Factories	24 Machinery, Furniture and Equipment of Laundries	25 Films, Projectors and Other Personal Property used in Moving Picture Theaters	26 Tractors, Portable Engines, Dynamos and Electric Motors not used in any agricultural pursuit	27 Locomotives, Steam Shovels, and other Machinery used in Mining	28 Manufacturer's Tools, Implements and Machinery which are not Assessed as Real Estate	29 Wheat, Flour, Barley, Flaxseed and all other Grain and Grain Products in the hands of Manufacturers or held for sale by the Producer	30 Pulpwood, Pulp and Paper	31 Lumber, Lath and Shingles in hands of Manufacturers or Dealers	32 Logs, Poles, Posts and Railroad Ties	33 Brick, Cement, Lime, Cement Blocks, and Quarried Stone in the hands of Dealers or Manufacturers	34 All Manufacturer's Materials and Manufactured Articles not above listed, in the hands of Manufacturers	35 Goods and Mdse. of Wholesale Merchants and Jobbers
Adams, John (Mary Adams)					50					1000				
Carson, George														
Ferguson, Frank														
Hanover Mercantile Co.														
Hunter, James L.														
Morrison, Herbert E. (Robert Morrison)														
Nelson, Nels P.														
Williams, John R.										3000		300		
Assessor or Town Board Footings					50					4000		300		
County Board Footings														
State Tax Commission Footings														

All columns 22–35: Assessed Value Dollars.

CLASS 3—Continued

Names of Property Owners	36 Goods and Merchandise of Retail Merchants	37 Typewriters, Adding Machines, Cash Registers and Computing Scales	38 Safes	39 Store Furniture and Store Fixtures not Listed	40 Office Furniture including Instruments, Equipment and Libraries of Professional Men	41 Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes	42 Stock, Furniture, Equipment, Tables & Alleys of Billiard and Pool Rooms & Bowling Alleys	43 Furniture, Tools and Equipment of Barber Shops	44 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in the name of bank or Mortgage Loan Company)	45 All other Property Assessable by law in Class 3 which has not been included in Items 11 to 44 Inclusive	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars
Adams, John (Mary Adams)	1670	150	40	150							3960	11880
Carson, George											481	1443
Ferguson, Frank											665	1995
Hanover Mercantile Co.	2000	100	25	80							2330	6990
Hunter, James L.											757	2271
Morrison, Herbert E. (Robert Morrison)	200			50							350	1050
Nelson, Nels P.											807	2421
Williams, John R.			40	125							3465	10395
Assessor or Town Board Footings	3870	250	105	405							12815	38445
County Board Footings												
State Tax Commission Footings												

Columns 36–45: Assessed Value Dollars.

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

Names of Property Owners	46 Farm Tools, Implements, Machinery, Wagons, Sleighs and Harness used by the owner in any Agricultural pursuit	47 Grain, Grass Seed and Flaxseed in the hands of Producers and not held for Sale	48 All Other Agricultural Products Including Potatoes and Hay in the Hands of Producers which are not held for sale	49 Threshing Machines used by the owner in carrying on his farm together with outfits used therewith exclusive of engines	50 Tractors, Portable Engines, Dynamos and Cream Separators used by the owner in Agricultural Pursuit	Total Assessed Value Class 3-A Dollars	Total True and Full Value Class 3-A Dollars
Adams, John (Mary Adams)	20	30	10	50	50	160	1600
Carson, George	15	20	5			40	400
Ferguson, Frank	15				15	30	300
Hanover Mercantile Co.							
Hunter, James L.	18				15	33	330
Morrison, Herbert E. (Robert Morrison)							
Nelson, Nels P.					45	45	450
Williams, John R.							
Assessor or Town Board Footings	68	50	15	50	125	308	3080
County Board Footings							
State Tax Commission Footings							

Columns 46–50: Assessed Value Dollars.

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

Names of Property Owners	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)	1800									1800	4500
Carson, George											
Ferguson, Frank											
Hanover Mercantile Co.											
Hunter, James L.											
Morrison, Herbert E. (Robert Morrison)											
Nelson, Nels P.											
Williams, John R.											
Assessor or Town Board Footings	1800									1800	4500
County Board Footings											
State Tax Commission Footings											

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 9 — 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 Mortgages on Record	No. of S.E.T.D.	No. of Cattel	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 Local Board of Review	Assessed Value of all Property Included in the Items as Returned by Assessor	CLASS 1 Assessed at 50% of True and Full Value: Mined Iron Ore		Total True and Full Value Class 1	CLASS 2—Assessed at 25% of True and Full Value: 2 Household furniture, Musical instruments, Jewelry and wearing apparel of members of the family	3 Rugs and Carpets	4 Books, Pictures, Bric-a-brac and Works of Art	5 Sewing Machines, Washing Machines, Mangles and similar appliances used in the home	6 Watches and Clocks	7 Jewelry, Diamonds, Gold and Silver Plate and Plated Ware	8 Pianos	9 Phonographs, other Musical Instruments and Radio Outfits	10 All Other Personal Property Used for Gainful Purposes or Family Business	Total Assessed Value Class 2	Total True and Full Value Class 2	A Under One Year
				Dollars	Dollars	Dollars	Dollars	Dollars	No. Tons	Assessed Value Dollars	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	Assessed Value Dollars	Assessed Value Dollars	Dollars	No. Assessed Value Dollars
				Per cent Increase or Decrease																		
				Number of Animals and Articles on short lines																		
Adams, John (Mary Adams)	1	2		33				6152				75	20	10	2 20	7 35	1 45	20			232	928	1 12
P. O. Hanover																						
Carson, George	2	1	2	33				581				35	5	1 5	5	5		10			60	240	
P. O. Benson																						
Ferguson, Frank	3	1	1	45				800				45	15	1 5	2 5	7	1 28				105	420	
P. O. Morgan																						
Hanover Mercantile Co.	4			38				2350														
P. O. Hanover																						
Hunter, James L.	5	1	2	33				970				75	30	2 25			1 50				180	720	1 12
P. O. Morgan																						
Morrison, Herbert E. (Robert Morrison)	6	2		38				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		38				3665				100	35	15	2 15	35					200	800	
P. O. Hanover																						
Total Numbers																						
Assessor or Town Board Footings								15780				370	115	35	9 78	19 5	70 4	140	30		857	3428	2 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

	11—HORSES, MULES AND ASSES: A Pure Bred Cattle under One Year	B One Year Old and under Two Years	C Two Years Old and under Three Years	D Three Years Old and under Sixteen Years	E Sixteen Years Old and Over	F Stallions, Fine Bred Horses and Race Horses	12—CATTLE: A Pure Bred Cattle under One Year	B Grade Cattle under One Year	C Pure Bred Cattle One Year Old and under Two Years	D Grade Cattle One year old and under Two Years	E Pure Bred Cattle Two years and under Three Years	Grade Cattle Two years and under Three Years	G Pure Bred Cows	H Grade Cows	I Pure Bred Bulls	J Grade Bulls	K All other Cattle Three Years Old and over	13—SHEEP: A Under three months old	B Three Months Old and over	55 Balls, Poles, Wires, Ties, Conduits, Meters, and Plant of Electric Light, Heat, Power Water and Gas Companies	56 Bonds and Stocks, Pursuant to Section 2091 G. S. 1923	57 All other Taxable Personal Property not included 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
Adams, John (Mary Adams)	1 18	2 25		5 175	1 12		1 8	2 8	2 24	4 24	3 54	6 60	2 55	10 155	1 40		3 35	10 10	15 25					
P. O. Hanover																								
Carson, George				6 200	1 15			2 8		5 28		4 45		5 70		1 20								
P. O. Benson																								
Ferguson, Frank		3 37		5 180	2 28			6 25		10 55				15 200										
P. O. Morgan																								
Hanover Mercantile Co.				2 60																				
P. O. Hanover																								
Hunter, James L.		1 15		8 250			2 15		3 40				5 150		1 50			15 20	30 75					
P. O. Morgan																								
Morrison, Herbert E. (Robert Morrison)				2 75																				
P. O. Benson																								
Nelson, Nels P.	2 20			3 105				2 10		6 32		10 95		10 150		1 25		25 20	75 120					
P. O. Hanover																								
Williams, John R.																								
P. O. Hanover																								
Total Numbers																								
Assessor or Town Board Footings	3 38	6 77		31 104 5	4 55		3 23	12 51	5 64	25 139	3 54	20 200	7 205	40 555	2 90	2 45	3 35	50 50	120 220					
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	55	56	57		

PERSONAL

FORM 7 BYLER-SAYRE 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)

	A
Adams, John (Mary Adams)	1
P. O. Hanover	
Carson, George	2
P. O. Benson	
Ferguson, Frank	3
P. O. Morgan	
Hanover Mercantile Co.	4
P. O. Hanover	
Hunter, James L.	5
P. O. Morgan	
Morrison, Herbert E. (Robert Morrison)	6
P. O. Benson	
Nelson, Nels P.	7
P. O. Hanover	
Williams, John R.	8
P. O. Hanover	
Total Numbers	
Assessor or Town Board Footings	
County Board Footings	
State Tax Commission Footings	

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

CLASS 3—Continued

	14—HOGS A Under Three Months Old No.	Assessed Value Dollars	14—HOGS B Three Months Old and Over No.	Assessed Value Dollars	15 Poultry Assessed Value Dollars	16 Stands of Bees No.	Assessed Value Dollars	17 Dogs of All Ages No.	Assessed Value Dollars	18 Wagons, Carriages, Sleighs and all other vehicles not used in any agricultural pursuit No.	Assessed Value Dollars	19 Harness and Saddles Assessed Value Dollars	20 Threshing Machines and Outfits used thereon, 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, Separators and Baling Outfits 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, Feed and all other Grain and Grain Products in the hands of the Manufacturer 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, Gravel, 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
1	5	5	20	80	15	1	5	1	5	3	55	25		10					50						1000			
2	15	15	15	55	25																							
3	20	20	55	100	20																							
4										2	50	15																
5	25	25	10	40						3	30	35																
6										1	15	10																
7	10	10	30	125						4	45	50																
8																									3000		300	
	75	75	110	400	60	1	5	1	5	13	175	135		10					50						4000		300	
	A		14 B		15	16		17		18		19	20	21	22	23	24	25	26	27	28	29	30		31	32	33	34	35

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 Show Cases Assessed Value Dollars	40 Other furniture used in any business or profession 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, implements and tools of Blind and Deaf Persons in Sheltering Shops Assessed Value Dollars	43 Furniture, Tools and Equipment of Barber Shops Assessed Value Dollars	44 Shares of Stock of Banks and Bankers' Law Companies (to be assessed to the owner of such shares in the company from which it is taken) Assessed Value Dollars	45 All other Property Assessable in Class 3 which has not been included in Items 1 to 44 inclusive Assessed Value Dollars	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars
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, Harness, Sleighs and Scales used in the owner's or any Agricultural pursuit Assessed Value Dollars	47 Grain, Grass Seed and Flax-seed in the hands of Producers and not Offered for Sale Assessed Value Dollars	48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers which are not for sale Assessed Value Dollars	49 Threshing Machines used by the owner in running on his own and other farms Assessed Value Dollars	50 Tractors, Portable Engines, Separators and Cream Separators used by the owner in Operating a Farm Assessed Value Dollars	Total Assessed Value Class 3-A Dollars	Total True and Full Value Class 3-A Dollars
46	47	48	49	50			

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

	51 Elevators, Warehouses and other Buildings on Railway Lands Assessed Value Dollars	52 Structures on Lands owned under the U. S. Mineral Land Laws and on Lands leased from the State Assessed Value Dollars	53 Steam and Motor Boats, Barges, Floats, Rafts, Buoys and all other Water Craft No.	Assessed Value Dollars	54 Street Railway No.	Assessed Value Dollars	55 Bridges, Poles, Wires, Ties, Conduits, Mains, Pipes, Tracks, Street Railway, Light, Heat, Power Water and Gas Companies Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2091 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
51	52	53		54		55	56	57			

PERSONAL