

**ASSESSMENT BOOK**

FOR THE YEAR

**1927**

*Town of Mc Kenley*  
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

1927. County, Minn.,

Cass Edw. Mitchell Assessor of the Town of McKinley

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said McKinley, which are 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.

W. A. Gelwin 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 May 1st of each year, and shall be listed by or for the person acquiring it. Sec. 1989. By whom listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, being a resident of this State, shall list and assess the real estate owned by him, including stock of joint stock or other companies or corporations, when the same is real property, as to the value thereof, in the manner provided in this chapter; 2. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or deposited in 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 managing such property in charge of him. 4. The property 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 a receiver, or by such agent in the name of his principal, as near as possible, town, or district where the principal, as near as possible, is situated. Sec. 1993. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town, city, village, or district where the owner, agent, or trustee resides. Sec. 1995. Manufactures 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 conducted, whether or not he is a resident of that town or district, and designed to be transported out of this State shall be assessed and listed in the town or district where it is transported, but the taxes thereon shall be paid into the different funds of the county of the State district and of the State as other taxes are paid, and 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 real estate or other personal property in this State, whether in town or district where the farm is situated; Provided, that if the owner is a resident of this State, the real estate and other personal property shall be listed and assessed in the town or district in which the principal place of business of such farm is located. Chap. 219. Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other personal property, shall be listed and assessed in the town or district where the owner, agent, or domestic partner resides, and exclusively controlled by such company, shall be listed and assessed in the name of the owner, if known, and if not known, as 'owner unknown.' Sec. 2008. Elevators, etc., on railroad. All elevators and ware houses, with all machinery and fixtures therein, situated upon the railroad, shall be listed and assessed in the town or district where they are operated and exclusively controlled by such company, shall be listed and assessed 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. The personal property of electric light and power companies shall be listed and assessed in the town or district where the principal place of business of such company is located. Sec. 2014. Estates of decedents. The personal property of the decedent shall be listed and assessed in the town or district where the decedent resided 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 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 removed from one county, town, or district in this State, to another, after the first day of May and before the first day of July, shall be listed and assessed in the town or district in which he first resides, and he shall be liable for the taxes on such property in that town or district for the year in which he first resides, unless he shall make it a condition of his removal that he shall be liable for the taxes on such 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 be listed in more than one town or district, the assessor shall be determined by the county board of equalization; and if between different towns or districts, the assessor may list the property of such person in the town or district where he has the best judgment and interest. Sec. 2022. Examination under oath. Whoever for taxation shall be of the opinion that the person listing property for him has made a full, fair, and complete listing of the same, he shall not be required to take an oath by him; but if he has any doubt as to the truth of the listing, he shall take an oath before the assessor, and in such oath he shall declare under oath, the amount of the property he has listed, and the value of such property, and the reasons for the value he has placed thereon. Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the same in the best manner he can, and he shall take an oath as to the truth of the same. Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to enter dwellings, etc. After any dwelling is entered, he shall take and deliver to the person assessed a copy of the list showing the valuation of the property so listed.

Class 1. Iron ore whether mined or unmined, shall constitute one class of personal property, and shall be assessed at ten per cent of its true and full value. If unmined, it shall be assessed at the same rate as a part of the real estate in which it is located, but other than the ore, shall be classified and assessed in accordance with the law in assessing coal, iron, and steel. Class 2. Iron ore known to exist in the assessable value of the ore estate of the tract exclusive of the ore, shall be determined and assessed as land or tract or lot. Class 3. All household goods and furniture, including clocks, musical instruments, sewing machines, and other personal property actually used by the members of the family residing with the owner, shall constitute one class of personal property and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 4. All property not included in the three preceding classes shall be assessed as follows: Class 1. Live stock, poultry, all agricultural products, except such as are included in the preceding classes, shall be assessed at ten per cent of the full and true value thereof, and the value of all work, together with the furniture and fixtures used therewith, shall be assessed at ten per cent of the full and true value thereof. As provided by class three, "a," (2a) and all unplatted real estate, shall be assessed at ten per cent of the full and true value thereof. Class 2. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery, shall be assessed at ten per cent of the full and true value thereof. Class 3. "a," (2a) 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 be assessed as follows: Class 1. Live stock, poultry, all agricultural products, except such as are included in the preceding classes, shall be assessed at ten per cent of the full and true value thereof, and the value of all work, together with the furniture and fixtures used therewith, shall be assessed at ten per cent of the full and true value thereof. As provided by class three, "a," (2a) and all unplatted real estate, shall be assessed at ten per cent of the full and true value thereof. Class 2. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery, shall be assessed at ten per cent of the full and true value thereof. Class 3. "a," (2a) 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 be assessed as follows: Class 1. Live stock, poultry, all agricultural products, except such as are included in the preceding classes, shall be assessed at ten per cent of the full and true value thereof, and the value of all work, together with the furniture and fixtures used therewith, shall be assessed at ten per cent of the full and true value thereof. As provided by class three, "a," (2a) and all unplatted real estate, shall be assessed at ten per cent of the full and true value thereof. Class 2. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery, shall be assessed at ten per cent of the full and true value thereof. Class 3. "a," (2a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 5. All property not included in the three preceding classes shall be assessed as follows: Class 1. Live stock, poultry, all agricultural products, except such as are included in the preceding classes, shall be assessed at ten per cent of the full and true value thereof, and the value of all work, together with the furniture and fixtures used therewith, shall be assessed at ten per cent of the full and true value thereof. As provided by class three, "a," (2a) and all unplatted real estate, shall be assessed at ten per cent of the full and true value thereof. Class 2. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery, shall be assessed at ten per cent of the full and true value thereof. Class 3. "a," (2a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 6. All property not included in the three preceding classes shall be assessed as follows: Class 1. Live stock, poultry, all agricultural products, except such as are included in the preceding classes, shall be assessed at ten per cent of the full and true value thereof, and the value of all work, together with the furniture and fixtures used therewith, shall be assessed at ten per cent of the full and true value thereof. As provided by class three, "a," (2a) and all unplatted real estate, shall be assessed at ten per cent of the full and true value thereof. Class 2. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery, shall be assessed at ten per cent of the full and true value thereof. Class 3. "a," (2a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 7. All property not included in the three preceding classes shall be assessed as follows: Class 1. Live stock, poultry, all agricultural products, except such as are included in the preceding classes, shall be assessed at ten per cent of the full and true value thereof, and the value of all work, together with the furniture and fixtures used therewith, shall be assessed at ten per cent of the full and true value thereof. As provided by class three, "a," (2a) and all unplatted real estate, shall be assessed at ten per cent of the full and true value thereof. Class 2. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery, shall be assessed at ten per cent of the full and true value thereof. Class 3. "a," (2a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 8. All property not included in the three preceding classes shall be assessed as follows: Class 1. Live stock, poultry, all agricultural products, except such as are included in the preceding classes, shall be assessed at ten per cent of the full and true value thereof, and the value of all work, together with the furniture and fixtures used therewith, shall be assessed at ten per cent of the full and true value thereof. As provided by class three, "a," (2a) and all unplatted real estate, shall be assessed at ten per cent of the full and true value thereof. Class 2. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery, shall be assessed at ten per cent of the full and true value thereof. Class 3. "a," (2a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 9. All property not included in the three preceding classes shall be assessed as follows: Class 1. Live stock, poultry, all agricultural products, except such as are included in the preceding classes, shall be assessed at ten per cent of the full and true value thereof, and the value of all work, together with the furniture and fixtures used therewith, shall be assessed at ten per cent of the full and true value thereof. As provided by class three, "a," (2a) and all unplatted real estate, shall be assessed at ten per cent of the full and true value thereof. Class 2. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery, shall be assessed at ten per cent of the full and true value thereof. Class 3. "a," (2a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Section 1986. General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property and assessment book, complete lists of all tracts 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 by 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 each service the sum of four dollars per day for each day necessarily consumed in attending said meetings 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.

McKinley Casko.

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. 138 Range No. 32 Mer. P. M.

6	5	4	3	2	1		
7	8	9	10	11	12		
<i>Unorganized</i>							
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, 1927.

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 12 feet apart each way	Have the Trees been kept in that 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 General Statutes of Minnesota, 1923.

Assessor

1927.

Dated



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

County of State of Minnesota, for the Year 1927

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)

Table with columns for property classes: CLASS 1 (Mined Iron Ore), CLASS 2 (Household furniture, Sewing Machines, Watches, Jewelry, Pianos, etc.), and CLASS 3 (Horses, Mules and Asses, Cattle, Sheep). Includes sub-columns for assessed value, true value, and quantity.

Table for CLASS 3 - CATTLE and SHEEP, subdivided into categories like 11-HORSES, MULES AND ASSES, 12-CATTLE (A-K), and 13-SHEEP (A-B). Includes columns for assessed value and true value.

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

PERSONAL

Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_, \_\_\_\_\_

CLASS 3-Continued

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

Table with columns 14-35 for property classes: HOGS, Poultry, Stands of Bees, Dogs of All Ages, Wagons, Carriages, Harness and Saddles, Threshing Machines, Fire Arms, Presses, Typewriters, Machinery, Laundry, Films, Projectors, Tractors, Locomotives, Manufacturer's Tools, Wheat, Flour, Lumber, Logs, Brick, Cement, All Manufacture's Materials, Goods and Merchandise, Typewriters, Safes, Store Furniture, Office Furniture, Stock Furniture, Store Furniture, Shares of Stock, All other Property, Farm Tools, Grain, All Other Agricultural Products, Thrashing Machines, Tractors, Elevators, Structures on Land, Steam and Motor Boats, Street Railway Cars, Halls, Poles, Bonds and Stocks, All other Taxable Personal Property.

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

Table with columns 36-57 for property classes: Goods and Merchandise, Typewriters, Safes, Store Furniture, Office Furniture, Stock Furniture, Store Furniture, Shares of Stock, All other Property, Farm Tools, Grain, All Other Agricultural Products, Thrashing Machines, Tractors, Elevators, Structures on Land, Steam and Motor Boats, Street Railway Cars, Halls, Poles, Bonds and Stocks, All other Taxable Personal Property.

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

County of \_\_\_\_\_ State of Minnesota, for the Year 1927

Main assessment table with columns for property owners, classes 1-3, and various sub-classes (A-K, A-B). Includes rows for Adams, John; P. O. Hanover; Carson, George; P. O. Benson; Ferguson, Frank; P. O. Morgan; Hanover Mercantile Co.; P. O. Hanover; Hunter, James L.; P. O. Morgan; Morrison, Herbert E.; P. O. Benson; Nelson, Nels P.; P. O. Hanover; Williams, John R.; P. O. Hanover; Total Numbers; Assessor or Town Board Footings; County Board Footings; State Tax Commission Footings.

PERSONAL

Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_

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

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)

Table with columns 14-35 for CLASS 3-Continued. Includes sub-columns for Hogs, Poultry, Stands of Bees, Dogs, Wagons, Harness, Threshing, Fire Arms, Presses, Machinery, etc. Rows list owners like Adams, John, P. O. Hanover, etc.

Table with columns 36-57 for CLASS 3-Continued and CLASS 4. Includes sub-columns for Goods and Merchandise, Typewriters, Safes, Store Fixtures, Office Furniture, Stock Furniture, etc. Rows list various property items and their assessed values.

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

PERSONAL