ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Powers

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BANK AND COUNTY SUPPLIES, 310-321 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., 1927.

H. L. Riley Assessor of the Town of Powers

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Powers Twp. *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. Geler 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 1936, 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.*

Powers. Cass C.

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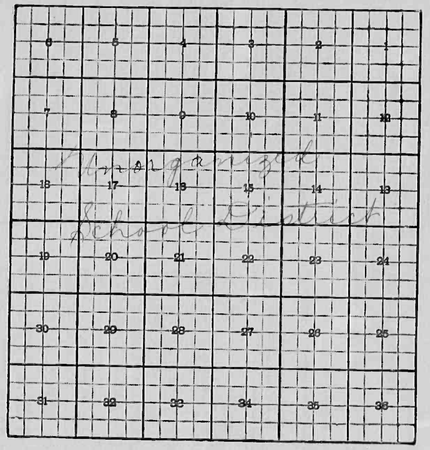
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 139 *Range No.* 30 *Mer. P. M.*



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 8 feet each way	Have the Trees been Kept Free from Weeds, or 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.*

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

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

Note ★ Assessors will not fill these Columns.

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

FORM 8

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	Range	True and Full Value of Structures worth more than $100 each	KIND OF STRUCTURES	Amount Value of Additional Structures	Reduction of Assessed Value and Amount of Tax occasioned by fire, wind or otherwise
					Dollars		Dollars	Dollars
~~Boyz~~ K. D. Bellew ~~Jd~~ 408 East Locust Bermuda	Lot 8. woodland. Seattle				100	Cottage	+ 40	
Aaron Giffhe	SE¼ of SW¼	20	39	30	+1000 1800	(Judged by Co. Board) Turkey Building	+ 557	
H. L. Riley	SW. of NE.	34			125		+ 42 41	
Chas. R. Carney	Lot 1 Horseshoe Beach. Horseshoe Beach	1			175		70	
					2400		819	

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

Of Property Omitted from the Assessment Book of 19..... or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.

FORM 31a

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	Natural Conditions: 1-Cultivated 2-Timber 3-Hilly 4-Level	Natural Conditions: 5-Stony 6-Wet 7-Marsh	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)	Structures and 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 Lands Including all Structures Improvements and Machinery (Dollars)	Equalized Valuations: Total Assessed Value as Left by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)

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

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

CLASS 3—Continued

36 Goods and Merchandise Retail Merchants: Assessed Value Dollars	37 Typewriters, Adding Machines, Cash Registers and Computing Scales: Assessed Value Dollars	38 Safes: Assessed Value Dollars	39 Store Furniture and Store Fixtures not Listed: Assessed Value Dollars	40 Office Furniture (excluding Instruments, Accounts and Library of Professional Men): Assessed Value Dollars	41 Shop Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes: Assessed Value Dollars	42 Stock (not tax, iron-work, tinwork, tinwork & sheet Iron Stamping and Pool Room) Bowling Alleys: Assessed Value Dollars	43 Furniture, Fixtures and Equipment of Barber Shops: Assessed Value Dollars	44 Shares of Stock of Domestic Building and Loan Associations (to be assessed in the name of bank or Savings Loan Company): Assessed Value Dollars	45 All other Property Taxable by law in Class 3 not listed in Class 3 (as indicated in Class 3 1 to 44 inclusive): Assessed Value Dollars	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars
1040	150	40	150							$960	11880
										481	1175
										663	1995
8000	100	25	80							2350	6990
										757	2277
200			50							350	1050
										807	2421
		40	185							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 Jam Tools, Implements, Machinery, Wagons, Carts and Drays used in the same in any Agricultural pursuit: Assessed Value Dollars	47 Grain, Grass Seed and Flaxseed in the possession of Producers and not sold for Sale: Assessed Value Dollars	48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers and not sold for sale: Assessed Value Dollars	49 Trucking Machines used in the owner's business of hauling farm products with outfits used from farm to market: Assessed Value Dollars	50 Tractors, Portable Engines, Dressers and Cleaners for the exclusive use of Agricultural Pursuit: Assessed Value Dollars	Total Assessed Value Class 3-A Dollars	Total True and Full Value Class 3-A Dollars
20	30	10	60	60	160	1600
15	20	5			40	400
15				15	30	300
				15	33	330
				40	45	450
68	50	15	30	125	308	3080
46	47	48	49	50		

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

51 Elevators, Warehouses and other Insurance notes on Railway Lands: Assessed Value Dollars	52 Structures on Lands assessed to the State of Land Lands and on Lands issued 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 Bank Poles, Wires, Ties, Conduits, Pipes, and Fixtures, 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
1800									1800	4500
									1800	4500
51	52	53	53	54	54	55	56	57		

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

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

FORM 7 [illegible] Co. Minnesota

NAMES OF PROPERTY OWNERS (To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name)	No.	Number of Horses	No. of Cattle	No. of Sheep	Value of Taxable Property	Total Assessed Value as Equalized by the State Tax Commission	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Board of Review	Assessed Value of all Property Included in the Items as Returned by Assessor
					Dollars	Dollars	Dollars	Dollars	Dollars
					Per cent Increase or Decrease				
					Number of Animals and Articles on short lines				
Adams, John (Mary Adams)	1	2		33					0152
P. O. Hanover									
Carlson, George	2	1	2	22					581
P. O. Benson									
Ferguson, Frank	3	1	1	42					800
P. O. Morgan									
Hanover Mercantile Co.	4			38					1240
P. O. Hanover									
Hunter, James L.	5	1	2	38					270
P. O. Morgan									
Morrison, Herbert E. (Robert Morrison)	6	2		38					340
P. O. Benson									
Nelson, Nels P.	7	1		45					940
P. O. Hanover									
Williams, John R.	8	1		38					3665
P. O. Hanover									
Total Numbers									
Assessor or Town Board Findings									13780
County Board Findings									
State Tax Commission Findings									

NAMES OF PROPERTY OWNERS	CLASS 1 Assessed at 50% of True and Full Value: Mined Iron Ore — No. Tons	Assessed Value Dollars	Total True and Full Value Class 1 Dollars	CLASS 2 Assessed at 25% of True and Full Value: 2 Household Furniture, Musical Instruments and Musical Instruments in use in the homes of members of the family — Assessed Value Dollars	3 Rugs and Carpets — Assessed Value Dollars	4 Books, Pictures, Jewelry and Works of Art — Assessed Value Dollars	5 Sewing Machines, Washing Machines, Mangles and similar appliances used in the home — No.	Assessed Value Dollars	6 Watches and Clocks — No.	Assessed Value Dollars	7 Jewelry, Diamonds, Gold and Silver Plate and Plated Ware — No.	Assessed Value Dollars	8 Pianos — No.	Assessed Value Dollars	9 Phonographs, Musical Instruments and Radio Outfits — Assessed Value Dollars	10 All Other Personal Property not included in Items 2 to 9 inclusive, Personal Property of a family business — Assessed Value Dollars	Total Assessed Value Class 2 Dollars	Total True and Full Value Class 2 Dollars	A Under One Year — No.	Assessed Value Dollars
Adams, John (Mary Adams)				75	20	10	3	20	2	7	55	1	45	20		255	918	1	12
Carlson, George				35	5		1	2	1	4				10		60	240		
Ferguson, Frank				45	15	5	1	5	2	2		1	38			105	420		
Hanover Mercantile Co.																			
Hunter, James L.				75	20		2	25				1	50			150	720	1	18
Morrison, Herbert E. (Robert Morrison)																			
Nelson, Nels P.				40	10	5	1	8				1	17			80	320		
Williams, John R.				100	35	15	2	15		35						200	800		
Total Numbers																			
Assessor or Town Board Findings				370	115	35	9	75	5	19	70	4	140	30		827	3428	2	14
County Board Findings																			
State Tax Commission Findings																			
				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 — No.	Assessed Value Dollars	C Two Years Old and under Three Years — No.	Assessed Value Dollars	D Three Years Old and under Sixteen Years — No.	Assessed Value Dollars	E Sixteen Years Old and Over — No.	Assessed Value Dollars	F Stallions, Fine Bred Mares and Rare Horses — No.	Assessed Value Dollars	12—CATTLE: A Pure Bred Cattle under One Year — No.	Assessed Value Dollars	B Grade Cattle under One Year — No.	Assessed Value Dollars	C Pure Bred Cattle One Year Old and under Two Years — No.	Assessed Value Dollars	D Grade Cattle One year old and under Two Years — No.	Assessed Value Dollars	E Pure Bred Cattle Two years and under Three Years — No.	Assessed Value Dollars	F Grade Cattle Two years and under Three Years — No.	Assessed Value Dollars	G Pure Bred Cows — No.	Assessed Value Dollars	H Grade Cows — No.	Assessed Value Dollars	I Pure Bred Bulls — No.	Assessed Value Dollars	J Grade Bulls — No.	Assessed Value Dollars	K All other Cattle Two years old and over — No.	Assessed Value Dollars	13—SHEEP: A Under three months old — No.	Assessed Value Dollars	B Three Months Old and over — No.	Assessed Value Dollars
Adams, John (Mary Adams)	1	18	2	25	5	175	1	15			1	8	2	8	2	24	4	54	3	54	6	60	2	55	10	155	1	40			3	35	10	10	15	25
Carlson, George					6	200	1	15					2	8			5	28			4	45			5	70			1	20						
Ferguson, Frank			3	37	5	180	2	28					6	25			10	55							15	100										
Hanover Mercantile Co.					2	60																														
Hunter, James L.			1	15	8	250					2	15			3	40							5	150			1	20					15	20	30	75
Morrison, Herbert E. (Robert Morrison)					2	75																														
Nelson, Nels P.	2	30			2	105							2	10			6	18			10	95			10	150			1	25			25	20	75	120
Williams, John R.																																				
Total Numbers	2	48	6	77	31	1045	4	55			3	23	12	51	5	64	25	155	3	54	20	200	7	205	40	555	2	60	2	25	3	35	50	50	120	220
Assessor or Town Board Findings																																				
County Board Findings																																				
State Tax Commission Findings																																				
	A	18	B	C	21	D	E	F			A		B		C		D		E	19	F		G		H		I		J		K		A	19	B	

NAMES OF PROPERTY OWNERS	Assessed at 40% of True and Full Value: 55 Balls, Poles, Wires, Ties, Conduits, Mains, Pipes, Meters, Street Lamps, Lights, Heat, Power Water and Gas Companies — Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 397, G. S. 1913 — 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	1500
Carlson, George					
Ferguson, Frank					
Hanover Mercantile Co.					
Hunter, James L.					
Morrison, Herbert E. (Robert Morrison)					
Nelson, Nels P.					
Williams, John R.					
Total Numbers					
Assessor or Town Board Findings				1800	4500
County Board Findings					
State Tax Commission Findings					
	55	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.

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)

Names of Property Owners			14—Hogs A Under Three Months Old No.	A Assessed Value Dollars	B Three Months Old and Over No.	B Assessed Value Dollars	15 Poultry Assessed Value Dollars	16 Stands of Bees No.	16 Assessed Value Dollars	17 Dogs of All Ages No.	17 Assessed Value Dollars	18 Wagons, Carriages, Sleighs and all other vehicles not used in any agricultural pursuit No.	18 Assessed Value Dollars	19 Harness and Saddles Assessed Value Dollars	20 Threshing Machines and Outfits used therewith, Owned or Operated for Hire Assessed Value Dollars	21 Fire Arms of all Kinds Assessed Value Dollars
Adams, John (Mary Adams)	1	1	5	5	20	80	15	1	5	1	5	2	35	25		10
P. O. Hanover																
Carson, George	2	2	15	15	15	55	25									
P. O. Benson																
Ferguson Frank	3	3	20	20	35	100	20									
P. O. Morgan																
Hanover Mercantile Co.	4	4										2	50	15		
P. O. Hanover																
Hunter, James L.	5	5	25	25	10	40						3	30	35		
P. O. Morgan																
Morrison, Herbert E. (Robert Morrison)	6	6										1	15	10		
P. O. Benson																
Nelson, Nels P.	7	7	10	10	20	125						4	45	50		
P. O. Hanover																
Williams, John R.	8	8														
P. O. Hanover																
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																
				A	14	B	15		16		17		18	19	20	21

Names of Property Owners	22	23 Machinery, Furniture, Equipment and Stock of Creameries and Cheese Factories	24 Machinery, Furniture and Equipment of Laundries	25	26 Tractors, Portable Engines and other machinery	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 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		
	22	23	24	25	26	27	28	29	30	31	32	33	34	35

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							2960	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)	500			50							550	1050
Nelson, Nels P.											807	2421
Williams, John R.			40	125							8465	10895
Assessor or Town Board Footings	2870	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 / CLASS 4—Assessed at 40% 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	51 Elevators, Warehouses and other Improvements on Railway Lands	52 Structures on Lands entered under the U. S. Land Laws and on Lands leased from the State	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	56 Bonds and Stocks, Pursuant to Section 2072 G. S. 1923	57 All other Taxable Personal Property not included in the foregoing items	Total Assessed Value Class 4 Dollars	Total True and Full Value Class 4 Dollars
Adams, John (Mary Adams)	20	30	10	50	50	160	1600	1800									1800	4500
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.					15	45	460											
Williams, John R.																		
Assessor or Town Board Footings	68	50	15	50	125	308	3080	1800									1800	[illegible]
	46	47	48	49	50			51	52	53		54		55	56	57		

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

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 Sheet Assessed	No. of S.D.	No. of Good Notes	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 60% of True and Full Value: Mined Iron Ore		Total True and Full Value Class 1
				Dollars	Dollars	Dollars	Dollars	Dollars	No. Tons	Assessed Value Dollars	Dollars
Per cent Increase or Decrease											
Number of Animals and Articles on short line ...								615 8			
Adams, John (Mary Adams)	1	2	33								
P. O. Hanover											
Carson, George	2	1	2	33				581			
P. O. Benson											
Ferguson, Frank	3	1	1	45				800			
P. O. Morgan											
Hanover Mercantile Co.	4			38				2230			
P. O. Hanover											
Hunter, James L.	5	1	2	33				970			
P. O. Morgan											
Morrison, Herbert E. (Hobert Morrison)	6	2		38				250			
P. O. Benson											
Nelson, Nels P.	7	1		45				932			
P. O. Hanover											
Williams, John R.	8	1		38				3665			
P. O. Hanover											
Total Numbers											
Assessor or Town Board Footings								15780			
County Board Footings											
State Tax Commission Footings											

NAMES OF PROPERTY OWNERS	CLASS 2 — Assessed at 25% of True and Full Value: 2 Household furniture, Kitchen utensils and articles usual to be used as members of families	3 Rugs and Carpets	4 Books, Pictures, Bric-a-brac and Works of Art	5 Sewing Machines, Washing Machines, Mangles and similar conveniences used in the home	6 Watches and Clocks	7 Jewelry, Diamonds, Gold and silver Plate and Plated Ware	8 Pianos	9 Phonographs, player Music and Instruments and Radio Outfits	10 All Other Personal Property not Exempt by Statute, including Personal Property in Public Buildings	Total Assessed Value Class 2	Total True and Full Value Class 2	A Under One Year
	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	Dollars	No. Assessed Value Dollars
Per cent Increase or Decrease												
Number of Animals and Articles on short line ...				2	2		1					1
Adams, John (Mary Adams)	75	80	10	20	7	35	45	20		252	928	18
P. O. Hanover												
Carson, George	35	5		5	5			10		60	240	
P. O. Benson												
Ferguson, Frank	45	15	5	5	7		28			105	420	
P. O. Morgan												
Hanover Mercantile Co.												
P. O. Hanover												
Hunter, James L.	75	50		25			50			180	720	18
P. O. Morgan												
Morrison, Herbert E. (Hobert Morrison)												
P. O. Benson												
Nelson, Nels P.	40	10	5	8			17			80	320	
P. O. Hanover												
Williams, John R.	100	35	15	15			35			200	800	
P. O. Hanover												
Total Numbers				9	5		4					2
Assessor or Town Board Footings	376	118	35	78	19	70	140	30		857	3428	24
County Board Footings												
State Tax Commission Footings												
	A	B	C	D	E	F	G	H	I	J	K	A

NAMES OF PROPERTY OWNERS	CLASS 3 — Assessed at 25% of True and Full Value: 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 Stallions 3 years	E Stallions 3 years Old and Over	F Stallions, Fine Bred Mares 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	F 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	Assessed at 40% of True and Full Value: 55 Balls, Poles, Wires, Ties, Conduits, Pipes, and Poles of Street Railway, Light, Heat, Power Water and Gas Companies	56 Herds and Stocks, Pursuant to Section 2, Chapter G.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
	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
Per cent Increase or Decrease																							
Number of Animals and Articles on short line ...	1	2	5	1		1	2	2	4	3	6	2	10	1	3	3	10	15					
Adams, John (Mary Adams)	18	96	175	12		8	8	84	24	84	60	55	135	40		85	10	95					
P. O. Hanover																							
Carson, George			6	1			2		5		4		6		1								
P. O. Benson			200	16			8		28		45		70		30								
Ferguson, Frank		2	5	2			6		10				18										
P. O. Morgan		37	180	28			35		55				100										
Hanover Mercantile Co.			2																				
P. O. Hanover			60																				
Hunter, James L.		1	8			2		3				5		1			15	30					
P. O. Morgan		16	250			16		40				150		50			80	75					
Morrison, Herbert E. (Hobert Morrison)			2																				
P. O. Benson			75																				
Nelson, Nels P.	2		8			2			6		10		10		1		25	75					
P. O. Hanover	80		105				10		38		95		150		25		90	190					
Williams, John R.																							
P. O. Hanover																							
Total Numbers	3	6	51	4		3	12	5	25	8	20	7	40	2	2	3	50	120					
Assessor or Town Board Footings	38	77	1045	55		23	51	64	126	64	200	105	585	90	45	85	50	230					
County Board Footings																							
State Tax Commission Footings																							
	B	C	D	E	F	A	B	C	D	E	F	G	H	I	J	K	A	B	55	56	57		

FORM 8— STILLWATER CO., STILLWATER, MINN.

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

CLASS 3—Continued

	NAMES OF PROPERTY OWNERS (To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name. (Care should be taken to make every NAME and FIGURE plain and distinct)	14—HOGS A Under Three Months Old No.	14—HOGS A Under Three Months Old Assessed Value Dollars	14—HOGS B Three Months Old and Over No.	14—HOGS B Three Months Old and Over Assessed Value Dollars	15 Poultry Assessed Value Dollars	16 Stands of Bees No.	16 Stands of Bees Assessed Value Dollars	17 Dogs of All Ages No.	17 Dogs of All Ages Assessed Value Dollars	18 Wagons, Carriages, Sleighs and all other vehicles not used in any agricultural pursuit No.	18 Wagons, Carriages, Sleighs and all other vehicles not used in any agricultural pursuit Assessed Value Dollars	19 Harness and Saddles Assessed Value Dollars	20 Threshing Machines and Horse-Power, Gasoline Engines Owned or Operated by Hire Assessed Value Dollars	21 Fire Arms of all Kinds Assessed Value Dollars	22 Pianos, Organs, Musical Instruments and Band or Orchestral Equipment and Phonographs 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, Furniture and Other Personal Property used in Operating Picture Theaters Assessed Value Dollars	26 Tanks, Portable Boilers, Pressure and Heating Boilers and part of an agricultural outfit Assessed Value Dollars	27 Locomotives, Steam Shovels and other Machinery used in Mining Assessed Value Dollars	28 Manufacturer's goods, Implements and Machinery which are not Exempt or Not Taxable Assessed Value Dollars	29 Flour, Feed, Meal, Flour and all other Grain and Grain Products in the hands of Manufacturers or Dealers for sale in the Produce Assessed Value Dollars	30 Pulpwood, Pulp and Paper Assessed Value Dollars	31 Lumber, Lath and Shingles in hands of Manufacturers or Dealers Assessed Value Dollars	32 Logs, Poles, Posts and Railroad Ties Assessed Value Dollars	33 Brick, Cement, Lime, Gravel, Rock, and Quarried Stone in the hands of Makers or Manufacturers Assessed Value Dollars	34 All Manufacturer's Materials and Finished Articles not elsewhere included in the hands of Manufacturers Assessed Value Dollars	35 Goods and Wares of Merchants and Jobbers Assessed Value Dollars
1	Adams, John (Mary Adams)	5		80	80	16	1	5	1	5	3	55	55		10						50						1000							
	P. O. Hanover																																		
2	Carson, George	15	15	15	55	25																													
	P. O. Benson																																		
3	Ferguson, Frank	20	20	25	100	20																													
	P. O. Morgan																																		
4	Hanover Mercantile Co.										2	50	15																						
	P. O. Hanover																																		
5	Hunter, James L.	25	25	10	40						3	50	35																						
	P. O. Morgan																																		
6	Morrison, Herbert E. (Robert Morrison)										1	15	10																						
	P. O. Benson																																		
7	Nelson, Nels P.	10	10	20	125						4	15	50																						
	P. O. Hanover																																		
8	Williams, John R.																										3000		500						
	P. O. Hanover																																		
	Total Numbers	75		110		1		1		1	13																								
	Assessor or Town Board Footings		75		400	60		5		5		175	135		10						50						4000		300						
	County Board Footings																																		
	State Tax Commission Footings																																		
		A	14	B	15	16		17		18		19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35							

CLASS 3—Continued

	36 Canada and Manufacturers Retail Merchants Assessed Value Dollars	37 Typewriters, Adding Machines, Cash Registers and Computing Scales Assessed Value Dollars	38 Safes Assessed Value Dollars	39 Store Furniture and Store Fixtures not Listed Assessed Value Dollars	40 Other furniture including Furniture and Equipment not Listed in Sections 41 Assessed Value Dollars	41 Stock, Furniture and Equipment of Barbers, Beauty Parlors, and Eating Houses and Cafes Assessed Value Dollars	42 Stock, furniture, tools and fixtures of a Circus or Sideshow and Two Boats & Showing Skiffs Assessed Value Dollars	43 Furniture, Tools and Equipment of Butter Stores Assessed Value Dollars	44 Shares of Stock of Banks and Savings and Loan Associations to be assessed to the owner of land or Mortgage loan Company Assessed Value Dollars	45 All other Property taxable in any Town or City 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 and Horses used by the owner in any Agricultural pursuit Assessed Value Dollars	47 Grain, Grass Seed and Flax-seed in the Farmers hands not held for Sale Assessed Value Dollars	48 All Other Agricultural Products including Potatoes and Hay in the Farmers hands not held for sale Assessed Value Dollars	49 Tractors Machines used for Road Grading or Road Scraping Assessed Value Dollars	50 Tractors, Portable Engines, Threshing Machines, Cream Separators used by the owner in Agricultural Pursuit Assessed Value Dollars	Total Assessed Value Class 3-A Dollars	Total True and Full Value Class 3-A Dollars
46						
47						
48						
49						
50						

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

51 Elevators, Warehouses and other Improvements on Railway Lands Assessed Value Dollars	52 Structures on Public Lands subject to U. S. Land Laws and Leased Lands owned from the State Assessed Value Dollars	53 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft No.	53 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft Assessed Value Dollars	54 Street Railway Cars No.	54 Street Railway Cars Assessed Value Dollars	55 Bain, Poles, Wires, Pipes, Conduits, Meters, Gas Tanks, Gas Mains, Electric Light, Heat, Power Water and Gas Companies Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2097 G. S. 1927 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