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, 219-221 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. Ester *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.

Powers. Cass C.

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.*

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For Convenience of Auditor in Showing Boundaries of School Districts

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

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

Unorganized School District

FORM 1—

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 apart each way	Have the Trees been kept up to the Conditions 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 9260, 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

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 (Dollars)	KIND OF STRUCTURES	Assessed Value of Additional Structures (Dollars)	Reduction of Assessed Value on Account of Buildings Destroyed by fire, flood or otherwise (Dollars)
~~Buz~~ K. D. Bellew ~~Jd 408 East Locust~~ Desmoines	Lot 8. woodland. Scattled				100	Cottage	+ 40	
Aaron Giffhe	SE¼ of SW¼	20	139	30	+1000 1800	(Judged by Co. Board) Barn Building	+ 667 ~~333~~	
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 24—MUNICIPAL REPORT

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 8-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 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 including Instruments, Furniture and Lawyers 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, Implement, Tools & Apparatus of Barber and Beauty Shops (Assessed Value Dollars)	43 Furniture, Tools and Equipment of Barber Shops (Assessed Value Dollars)	44 Shares of Stock of Domestic Building and Loan Companies to be assessed in the name of bank or Mortgage loan Company (Assessed Value Dollars)	45 All other Property Taxable by law in Class 3 not listed in Items 1 to 44 inclusive (Assessed Value Dollars)	Total Assessed Value Class 3 (Dollars)	Total True and Full Value Class 3 (Dollars)
1670	150	40	150							3960	11880
										481	1443
										665	1995
2000	100	25	80							2330	6990
										757	2271
200			50							350	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, Wagons, Carts and Vehicles used in the name in any Agricultural pursuit (Assessed Value Dollars)	47 Grain, Grass Seed and Flax-seed in the Possession of the Producers and not held for Sale (Assessed Value Dollars)	48 All Other Agricultural Products including Potatoes and Hay in the Stack or Stacks which are not held for sale (Assessed Value Dollars)	49 Tenning Machines and in the owner is a farmer and farm tools with such implements of engines (Assessed Value Dollars)	50 Tractors, Portable Engines, Dynamos and Cream Separators used for purposes other than in Agricultural Pursuit (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 Improvements on Railway Lands (Assessed Value Dollars)	52 Structures on Lands entered under the Public Land Laws and on Lands issued 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 Bells, Poles, Wires, Ties, Conduits, Pipes, and Pipe Lines, 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							1800	4500
51	52	53	54	55	56	57		

FORM 7 — BURSARPS 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

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 Residence Lots Assessed	No. of S.E.D.	No. of School District	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	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, Household Goods, Home Furnishings, except as 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		Jewelry, Diamonds, Gold and Silver Plate and Plated Ware		8 Pianos		9 Phonographs, other Musical Instruments and Radio Outfits		10 All Other Personal Property not Exempt from Assessment, Purposes of Family Enjoyment		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	No.	Assessed Value Dollars	No.	Assessed Value Dollars	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	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	4				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	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	5	18	70	4	140	30					852	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												12—CATTLE																				13—SHEEP				Assessed at 40% of True and Full Value				
	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		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 and over		A Under three months old		B Three Months Old and over		53 Bails, Poles, Wires, Ties, Cowdoxs, Maipe, Hoes, Forks, Rakes, Plows, Harrows, Lights, Heat, Power Water and Gas Companies	56 Bonds and Stocks, Pursuant to Section 3981 Gl. 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
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	135	1	40			3	35	10	10	15	25				1800	4500
P. O. Hanover																																									
Carson, George	2				6	200	1	16					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	20	30	75					
P. O. Morgan																																									
Morrison, Herbert E. (Robert Morrison)	6				2	75																																			
P. O. Benson																																									
Nelson, Nels P.	7	20			3	105					2		2	10			6	32			10	95			10	150			1	25			25	20	75	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 BILLSBURY 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)			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 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 Exclusively Owned or Operated for Hire Assessed Value Dollars	21 Fire Arms of all Kinds Assessed Value Dollars	22 Pianos, Organs, Sewing Machines, Type Writers, Safes and Other Office Furniture in Use in Professional 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 Properties used in Moving Picture Theaters Assessed Value Dollars	26 Tractors, Portable Engines, Steam Shovels, and Other Machinery Used in Mining Assessed Value Dollars	27 Locomotives, Steam Shovels, and Other Machinery used in Mining Assessed Value Dollars	28 Manufacturer's Tools, Implements and Machinery not Elsewhere Assessed as Real Estate Assessed Value Dollars	29 Wheat, Flour, Barley, Flaxseed and all other Grain and Grain Products, Bonds or Bonds of Manufacturers 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, Cement, Lime, Cement Blocks, 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 Make of Wholesale Merchants and Jobbers Assessed Value Dollars
Adams, John (Mary Adams)	1	1	5		20 5	80	15	1	5	1	5	3	35	25	10					50						1000								
P. O. Hanover																																			
Carson, George	2	2	15	15	15	55	25																			481	1443	15	20	5			40	400	
P. O. Benson																																			
Ferguson, Frank	3	3	20	20	35 20	100	20																			665	1995	15			15		30	300	
P. O. Morgan																																			
Hanover Mercantile Co.	4	4										2	50	15												2000	100	25	80						
P. O. Hanover																										2330	6990								
Hunter, James L.	5	5	25	25	10 40							3	30	35												757	2271	18			15		33	330	
P. O. Morgan																																			
Morrison, Herbert E. (Robert Morrison)	6	6										1	15	10												200			50						
P. O. Benson																										350	1050								
Nelson, Nels P.	7	7	10	10	20 10	125						4	45	50												807	2421				45		45	450	
P. O. Hanover																																			
Williams, John R.	8	8																							3000		300								
P. O. Hanover																										3465	10395								
Total Numbers			75		110			1		1		13																							
Assessor or Town Board Footings				75		400	60		5		5		175	135	10					50					4000		300								
County Board Footings																										12815	38445	68	50	15	50	125	308	3080	1800
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

NAMES OF PROPERTY OWNERS	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 Store Fixtures and Limed Assessed Value Dollars	40 Office Furniture Assessed Value Dollars	41 Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes Assessed Value Dollars	42 Stock, Furniture, Tools, Implements, Lathes and all other Tools and Equipment used in Barber Shops Assessed Value Dollars	43 Furniture, Tools and Equipment of Barber Shops Assessed Value Dollars	44 Shares of Stock of Banks and Mortgage Loan Companies not to be assessed in the name of bank or Mortgage Loan Company Assessed Value Dollars	45 All other Property Assessed by the Assessor (Specify in detail which may not have included in Items 11 to 44 inclusive) Assessed Value Dollars	Total Assessed Value Class 3 Dollars	Total Tax 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	36	37	38	39	40	41	42	43	44	45		

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 in the owner in any agricultural pursuit Assessed Value Dollars	47 Grain, Grass Seed and Flax in the hands of the Producers and not held for Sale Assessed Value Dollars	48 All Other Agricultural Products in the hands of the Producers which are not held for sale Assessed Value Dollars	49 Dressing Machines and in the owner in carrying on his farm together with motors used therewith exclusive of engines Assessed Value Dollars	50 Tractors, Portable Engines, Dynamos and Steam 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
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	46	47	48	49	50		

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

NAMES OF PROPERTY OWNERS	51 Elevators, Warehouses and other Improvements Thereon on Railway Lands Assessed Value Dollars	52 Structures on Lands owned by C. R. I. & P. R. R. Co. and on Lands leased from the State Assessed Value Dollars	53 Steam and Motor Boats, Sailing Vessels and all other Water Craft No.	Assessed Value Dollars	54 Street Railway No.	Assessed Value Dollars	55 Rails, Poles, Wires, Ties, Crossings, Tracks, and Plant of Street Railway, 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
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	51	52	53		54		55	56	57		

PERSONAL

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 7 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 Horses over one year old	Number of Colts under one year old	Number of U.S.D. Mules	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	CLASS 2 Assessed at 33⅓% of True and Full Value: 2 Household furniture, Kitchen utensils and furniture usual and reasonable in number and use for a 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 but in Excess of Reasonable Amounts for 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	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	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 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																								2
Assessor or Town Board Footings									15780				370	115	35	9 78	5 19	70	4 140	30		857	3428	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	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
		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
Adams, John (Mary Adams)	1	1 18	2 26	5 175	1 12		1 8	2 8	2 24	4 24	3 54	6 60	2 55	10 135	1 40		3 35	10 10	15 25
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 20	30 7.5
P. O. Morgan																			
Morrison, Herbert E. (Robert Morrison)	6			2 75															
P. O. Benson																			
Nelson, Nels P.	7	2 20		8 105				2 10		6 32		10 95		10 150		1 25		25 20	75 120
P. O. Hanover																			
Williams, John R.	8																		
P. O. Hanover																			
Total Numbers		3	6	31	4		3	12	5	25	3	20	7	40	2	2	3	50	120
Assessor or Town Board Footings		35	77	1045	55		23	51	64	139	54	200	205	555	90	45	35	50	220
County Board Footings																			
State Tax Commission Footings		B	C 11	D	E	F	A	B	C	D	E 18	F	G	H	I	J	K	A 13	B

NAMES OF PROPERTY OWNERS		Assessed at 40% of True and Full Value: 55 Bails, Poles, Wires, Ties, Conduits, Pipes, and Pipes of a Street Railway, Light, Heat, Power Water and Gas Companies	56 Bonds and Stocks, Pursuant to Section 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
		Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
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		55	56	57		

PERSONAL

Form 7 Miller-Davis Co., Minneapolis

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)

CLASS 3—Continued

Names of Property Owners		Line	14—Hogs A Under Three Months Old No.	14 A Assessed Value Dollars	14—Hogs B Three Months Old and Over No.	14 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) *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																
			A		14	B	15	16		17		18		19	20	21

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
	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars
1 Adams, John					50					1000				
2 Carson, George														
3 Ferguson, Frank														
4 Hanover Mercantile Co.														
5 Hunter, James L.														
6 Morrison, Herbert E.														
7 Nelson, Nels P.														
8 Williams, John R.										3000		300		
Total Numbers														
Assessor or Town Board Footings					50					4000		300		
County Board Footings														
State Tax Commission Footings														
	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	Total True and Full Value Class 3
	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
1 Adams, John												
2 Carson, George												
3 Ferguson, Frank												
4 Hanover Mercantile Co.												
5 Hunter, James L.												
6 Morrison, Herbert E.												
7 Nelson, Nels P.												
8 Williams, John R.												
Total Numbers												
Assessor or Town Board Footings												
County Board Footings												
State Tax Commission Footings												
	36	37	38	39	40	41	42	43	44	45		

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	Total True and Full Value Class 3-A
	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
1 Adams, John							
2 Carson, George							
3 Ferguson, Frank							
4 Hanover Mercantile Co.							
5 Hunter, James L.							
6 Morrison, Herbert E.							
7 Nelson, Nels P.							
8 Williams, John R.							
Total Numbers							
Assessor or Town Board Footings							
County Board Footings							
State Tax Commission Footings							
	46	47	48	49	50		

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

Names of Property Owners	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 2021 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	No.	Assessed Value Dollars	No.	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
1 Adams, John											
2 Carson, George											
3 Ferguson, Frank											
4 Hanover Mercantile Co.											
5 Hunter, James L.											
6 Morrison, Herbert E.											
7 Nelson, Nels P.											
8 Williams, John R.											
Total Numbers											
Assessor or Town Board Footings											
County Board Footings											
State Tax Commission Footings											
	51	52	53		54		55	56	57		

PERSONAL