

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1927.

County, Minn.

Cass

Russell Green Assessor of the Town of Shingobee

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the said Shingobee Township for the year 1927, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.

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

H. A. Grew 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. 1989. \* \* \* Personal property shall be listed in the manner following: Every person of full legal age and sound mind, being a resident of this State, shall list and assess his real estate, his stock of joint stock or other companies or corporations (when the property is not held in trust), his personal property, and all other personal property.

Sec. 1994. \* \* \* He shall also list separately, and in the name of his principal, all moneys and other personal property invested, owned, or controlled by him, in any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company, or corporation, and all other personal property.

Sec. 2000. \* \* \* The property of a firm or corporation shall be listed by the partner or the person for whose benefit it is held in trust, by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 2004. \* \* \* The property of a body politic or corporate, by the proper agent or officer thereof.

Sec. 2008. \* \* \* The property of a firm or company, by a partner or agent thereof.

Sec. 2012. \* \* \* The property of manufacturers and others in the hands of a dealer, by such agent in the name of the principal, as hereinafter provided.

Sec. 2016. \* \* \* Personal property of a manufacturer, wholesaler, or retailer, shall be listed and assessed in the name of the principal, as hereinafter provided.

Sec. 2020. \* \* \* The property of a manufacturer, wholesaler, or retailer, shall be listed and assessed in the name of the principal, as hereinafter provided.

Sec. 2024. \* \* \* The property of a manufacturer, wholesaler, or retailer, shall be listed and assessed in the name of the principal, as hereinafter provided.

Sec. 2028. \* \* \* The property of a manufacturer, wholesaler, or retailer, shall be listed and assessed in the name of the principal, as hereinafter provided.

Sec. 2032. \* \* \* The property of a manufacturer, wholesaler, or retailer, shall be listed and assessed in the name of the principal, as hereinafter provided.

Sec. 2036. \* \* \* The property of a manufacturer, wholesaler, or retailer, shall be listed and assessed in the name of the principal, as hereinafter provided.

Sec. 2040. \* \* \* The property of a manufacturer, wholesaler, or retailer, shall be listed and assessed in the name of the principal, as hereinafter provided.

Sec. 2044. \* \* \* The property of a manufacturer, wholesaler, or retailer, shall be listed and assessed in the name of the principal, as hereinafter provided.

Sec. 2048. \* \* \* The property of a manufacturer, wholesaler, or retailer, shall be listed and assessed in the name of the principal, as hereinafter provided.

Sec. 1917. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1918. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1919. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1920. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1921. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1922. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1923. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1924. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1925. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1926. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1927. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1928. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1929. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1930. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1931. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1932. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1933. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Sec. 1934. \* \* \* 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 county, town, or district in which the property is located on the date of removal, or in the county, town, or district in which the property is located on the date of assessment.

Shingobee, Cass Co.

PERSONAL

















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

CLASS 3—Continued

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

Table with 23 columns (14-HOGS to 23) and 11 rows of property data. Includes owners like Adams, John; Carson, George; Ferguson, Frank; Hunter, James L.; Morrison, Herbert E.; Nelson, Nels P.; Williams, John R. and summary rows for Total Numbers, Assessor or Town Board Footings, County Board Footings, and State Tax Commission Footings.

Table with 38 columns (26 to 57) and 11 rows of property data. Includes categories like Goods and Merchandise of Retail Merchants, Typewriters, Saws, and various types of machinery and agricultural equipment. Includes summary rows for Total Numbers, Assessed, and Total True and Full Values for Class 3 and Class 3-A.

PERSONAL



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

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

CLASS 3-Continued

CLASS 3-Continued

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 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)

Main assessment table with columns for owner names, property classes (14-35), and value columns (Assessed Value, Total True and Full Value, etc.). Includes entries for Adams, John; Carson, George; Ferguson, Frank; Hunter, James L.; Morrison, Herbert E.; Nelson, Nels P.; Williams, John R.

PERSONAL



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

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

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

CLASS 3-Continued

CLASS 3-Continued

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

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

Table with columns for property classes (14-57) and rows for property owners (1-8). Includes sub-headers for '14-HOGS', '15-Poultry', '16-Stands of Bees', etc., and 'CLASS 3-A' and 'CLASS 4' categories.

P. O.

P. O.

P. O.

P. O.

P. O.

P. O.

P. O.

P. O.

Total Numbers  
Assessor on Town Board Footings  
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 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57



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

SHUNGOBEE TWP.

County Board Changes

Class 2

Item 2 13% Inc. ✓  
" 8 58% Inc. ✓

Class 3

Item 11-C 114% Inc. ✓  
" 11-D 167% Inc. ✓  
" 11-E 78% Inc. ✓  
" 12-A 13% Dec. ✓  
" 12-B 6% Inc. ✓  
" 12-C 28% Dec. ✓  
" 12-D 8% Inc. ✓  
" 12-E 40% Dec. ✓  
" 12-F 50% Inc. ✓  
" 12-G 28% Dec. ✓  
" 12-H 53% Inc. ✓  
" 12-I 39% Dec. ✓  
" 12-J 20% Dec. ✓  
" 13-B 50% Inc. ✓  
" 14-A 7% Inc. ✓  
" 14-B 200% Inc. ✓  
" 16 156% Inc. ✓  
" 17 5% Inc. ✓

TAX COMM. CHANGES

Item 11-D 10% Inc. ✓  
" 31 10% Inc. ✓  
" 32 10% Inc. ✓  
" 36 5% Inc. ✓

P. O.

Ch. - Guak Ching

Total Numbers

Assessor or Town Board Footings

County Board Footings

State Tax Commission Footings

Main assessment table with columns for various property classes (14-HOGS to 57) and rows for individual items (1-8). Includes sub-headers for CLASS 3-Continued and CLASS 3-A.

Summary row with columns A, B, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57.

Personal Property Assessment for the of

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

Table with columns for CLASS 1 (Assessed at 80% of True and Full Value) and CLASS 2 (Assessed at 85% of True and Full Value). Includes sub-columns for Mined Iron Ore, Watches and Clocks, Jewels, Diamonds, etc.

Table for CLASS 3 (Assessed at 25% of True and Full Value) including sub-tables for 11-HORSES, MULES AND ASSES, 12-CATTLE, and 13-SHEEP.

Per cent Increase or Decrease Number of Animals and Articles on short lines

Handwritten entries for property owners: Berg Carl 1, Bertness Chas 2, Broughton Helo 3, Budick Harry 4, Case L H 5, Chase L H 6, Cole Chas 7, Collins Geo 8.

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

Summary rows for Total True and Full Value for CLASS 1, CLASS 2, and CLASS 3, along with total counts for horses, cattle, and sheep.



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

CLASS 3-Continued

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

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

Table with columns for property classes (14-HOGS, 15-Poultry, 16-Stands of Bees, 17-Dogs, 18-Wagons, 19-Harness, 20-Threshing, 21-Fire Arms, 22-Presses, 23-Machinery, 24-Machinery, 25-Films, 26-Trucks, 27-Locomotives, 28-Manufacturers, 29-Wheat, 30-Fur, 31-Pulp, 32-Lumber, 33-Logs, 34-Books, 35-All Manufacturers, 36-Goods, 37-Tyres, 38-Store, 39-Other, 40-Stock, 41-Stock, 42-Stock, 43-Stock, 44-Stock, 45-All other, 46-Farm, 47-Grain, 48-All other, 49-Stocking, 50-Trucks, 51-Elevators, 52-Structures, 53-Steam, 54-Street, 55-Rails, 56-Bonds, 57-All other, Total Assessed, Total True and Full Value).

Berg Carl 1 1  
P.O. Ah-gwah-thing  
Bertum Chas 2 2  
P.O. Paton Iowa  
Broughton Hels 3 3  
P.O. Walker  
Burdick Harry 4 4  
P.O. Walker  
Case C H 5 5  
P.O. Walker  
Chase L H 6 6  
P.O. Walker  
Cole Chas 7 7  
P.O. Ah-gwah-thing  
Collins Geo 8 8  
P.O. Walker

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

13  
91 29

17  
14 27

37  
19 57

73  
34 102

119  
55 165

249  
126 378

1 10

1 10

5 50

1 10

8 80

4 10

4 10

8 20



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)

Coombs Edward  
P.O. Ah-Gwah-Ching  
Coyler F H  
P.O. Walker  
Culver Homer  
P.O. Walker  
Cummins Lou  
P.O. Walker  
De Florin Johns  
P.O. Walker  
Dering B F  
P.O. Akeley  
Deibel W E  
P.O. Walker  
Douglars Jessie E  
P.O. Ah-Gwah-Ching  
Total Numbers  
Assessor or Town Board Footings  
County Board Footings  
State Tax Commission Footings

CLASS 3-Continued

CLASS 3-Continued

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

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

Table with columns for property classes (14-57) and rows for property owners. Includes sub-columns for 'Assessed Value' and 'Total Value' for various classes. Handwritten entries include owner names and numerical values.