# ASSESSMENT BOOK

FOR THE YEAR

**1927**

Town of Walden

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BANK AND COUNTY SUPPLIES, 510-522 SO. FOURTH ST., MINNEAPOLIS, MINN.

# DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., 1927.

John Norman Assessor of the Town of Walden

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

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

C. A. Giles *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. 1990. 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, and all other personal property owned by him, or held by him as property of such company or corporation (if 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 as guardian, trustee, executor, administrator, receiver, or officer of a moneyed corporation 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. 2002.** 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 and assessed where his business is conducted: Provided, that logs and timber, when in the woods and designed to be transported out of the 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 and school districts where such logs and timber are found, 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 such farm is located; provided, if the farm be 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 effects 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. 2009.** Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereto, situated upon the land of any railroad company which are not owned, leased, or 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 outside of cities and villages, and of any city 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 1923. 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 of cities and villages 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 or other person 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 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 after the time 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 shall be located on the day of the assessment 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 consists of property in two or more towns or districts between places in the same county, the place for listing and assessing shall be determined by the county board of assessment, or by the county auditor, or county assessor, or clerk of the county, according to the different cases (as contemplated) and when determined in either case shall be as binding as if fixed hereby.

**Sec. 2020.** Lists to be Verified. Every person required to list personal property in any assessment shall make out and deliver to the assessor upon blanks furnished by him, a verified statement of all personal property owned by him, and shall list the same. Persons shall also make separate statements in the manner of all personal property in his possession or under his control which by this chapter he is required to list, as the agent or attorney, as guardian, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity, and shall 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 given the full, true, and proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

**Sec. 10356.** False statement regarding taxes. Every person who, authorized by law to be sworn, or written, which is required or any tax or assessment, who shall knowingly or willfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

**Sec. 2032.** Classification of Property. What percentages of full and true value to be assessed. All real and personal property, including a general property tax and not subject to any gross earnings or other 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 the full value. If unmined, it shall be assessed with and as part of the land in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, but other than the ore, shall be classified and assessed in the same manner as other real estate in the county in which it is located. In assessing any mine or lot of real estate in which iron ore is known to exist, the assessor shall first set down the value of the land which 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 effects 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 kinds, including goods, wares, and fixtures used therein, manufactured articles and unmanufactured articles, all tools, implements and machinery, whether fixtures or not, shall constitute class three (3) and shall be valued and assessed at twenty-five (25) per cent of the full and true 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 a farmer in his business, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 4. All property not included in the three preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 1986, General Statues of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four* dollars *per day for each day necessarily consumed in attending said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

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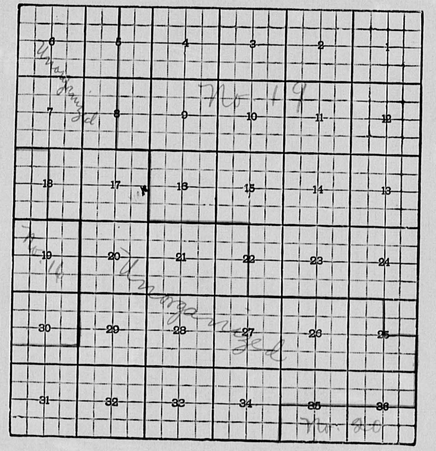
**For Convenience of Auditor in Showing Boundaries of School Districts**

*Township No.* 137 *Range No.* 30 *Mer. P. M.*




## Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1927.

FORM 1 THE RETURN PLANE

| 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 Less than 33 feet apart each way | Have the Trees been kept in this Condition by replacing all that may die each year | Condition of Trees | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |

*I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of General Statutes of Minnesota, 1913.*

*Dated* ..... *1927.*

*Assessor.*

PERSONAL

## 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 3

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 Loss occasioned by fire, flood or otherwise Dollars |
|---|---|---|---|---|---|---|---|---|
| Cornelijt Havinto | S. E. ¼ of S. E. ¼ ✓ | 17 | 13 | 30 | 300 | Residence | 100 | |
| Joseph Hiiro | N. W. ¼ of S. E. ¼ ✓ | 22 | 13 | 30 | 300 | Residence | 100 | |
| | Should be NW ¼ NW ¼ | | | | | | | |
| | | | | | 600 | | 200 ✓ | |

PERSONAL

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

FORM 31—Assessment Book.

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

| NAMES OF PROPERTY OWNERS | School District | DESCRIPTION OF PROPERTY | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | Number of Acres of Land: 100ths | NATURAL CONDITIONS: C-Cultivated I-Timber R-Rolly L-Level | NATURAL CONDITIONS: S-Stony Wt-Wet Wa-Wild | ASSESSORS VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | ASSESSORS VALUATIONS: Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars) | ASSESSORS VALUATIONS: Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars) | ASSESSORS VALUATIONS: Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars) | ASSESSORS VALUATIONS: Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars) | EQUALIZED VALUATIONS: Total Assessed Value as Left by the Board of Review (Dollars) | EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the County Board (Dollars) | EQUALIZED VALUATIONS: 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 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 Fixtures, Showcases and Lined (Assessed Value Dollars) | 40 Office Furniture including Individual Desks and Libraries of Professional Men (Assessed Value Dollars) | 41 Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes (Assessed Value Dollars) | 42 Stock, Furniture, Equipment, Cakes Pies of Bakers and Pastry Cooks and Bowling Alleys (Assessed Value Dollars) | 43 Furniture, Tools and Equipment Barber Shops (Assessed Value Dollars) | 44 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in the name of bank or Mortgage Loan Company) (Assessed Value Dollars) | 45 All other Property Assessable by law in Classes 3 which has not been included in Items 1 to 44 inclusive (Assessed Value Dollars) | Total Assessed Value Class 3 (Dollars) | Total True and Full Value Class 3 (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1070 | 150 | 40 | 150 | | | | | | | 3960 | 11880 |
| | | | | | | | | | | 481 | 1445 |
| | | | | | | | | | | 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, Harness, Single and Horses used by farmers on farm (Assessed Value Dollars) | 47 Grain, Grass Seed and Flax-seed in the Hands of Producers and not held for Sale (Assessed Value Dollars) | 48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers and not held for sale (Assessed Value Dollars) | 49 Threshing Machines used by the owner in carrying on threshing with other and those with exclusive of engines (Assessed Value Dollars) | 50 Tractors, Portable Engines, Gyrasoy and Cross Separators used by farmers in Accordance with Permit (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 Property Assessable on Railway Lands (Assessed Value Dollars) | 52 Structures on Lands entered under the U. S. Land Laws and not 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 Rails, Poles, Wires, Ties, Conduits, Mains, and Pipes of Street Railway, Electric Light, Power, Water and Gas Companies (Assessed Value Dollars) | 56 Bonds and Stocks, Payment to Section 2001 G. S. 1923 (Assessed Value Dollars) | 57 All other Taxable Personal Property not Assessable in the foregoing Items (Assessed Value Dollars) | Total Assessed Value Class 4 (Dollars) | Total True and Full Value Class 4 (Dollars) |
|---|---|---|---|---|---|---|---|---|
| 1800 | | | | | | | 1800 | 4500 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 1800 | | | | | | | 1800 | 4500 |
| 51 | 52 | 53 | 54 | 55 | 56 | 57 | | |

PERSONAL

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

FORM 7 MILLER-DAVIS CO., MINNEAPOLIS

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

Sheet

| NAMES OF PROPERTY OWNERS (To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name (Care should be taken to make every NAME and FIGURE plain and distinct) | | Number of Children of Assessable Age | No. of S. D. | No. of School Dist. | Value of Taxable Property | Total Assessed Value as Equalized by the State Tax Commission | Total Assessed Value as Equalized by the County Board | Total Assessed Value as Equalized by the Local Board of Review | Assessed Value of all Property included in the Items as Returned by Assessor | CLASS 1 Assessed at 50% of True and Full Value: Mined Iron Ore | | | CLASS 2—Assessed at 25% of True and Full Value: 2 Household Furniture, Household utensils, Stoves and a spring apparel of members of the family | 3 Rugs and Carpets | 4 Books, Pictures, Bric-a-brac and Works of Art | 5 Sewing Machines, Washing Machines, Mangles and similar appliances used in the home | 6 Watches and Clocks | 7 Jewelry, Diamonds, Gold and Silver Plate and Plated Ware | 8 Pianos | 9 Phonographs, other Musical Instruments and Radio Outfits | 10 All Other Personal Property Used by Owner for Recreational Purposes, Pub. Comm. 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 | Total True and Full Value Class 1 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 |
| | | | | | 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 | 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 | | | | | 2530 | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | 9 | | 5 | | | 4 | | | | | | 2 | |
| Assessor or Town Board Footings | | | | | | | | | 15780 | | | | 370 | 115 | 35 | | 78 | | 19 | 70 | | 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 Five Brd Mares and Race Horses | | CLASS 3—Assessed at 33⅓% of True and Full Value: 12—CATTLE: A Pure Bred Cattle under One Year | | B Grade Cattle under One Year | | C Pure Bred Cattle One Year Old and under Two Years | | D Grade Cattle One year old and under Two Years | | E Pure Bred Cattle Two years and under Three Years | | F Grade Cattle Two years 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 Bails, Ropes, Wires, Ties, Cordage, Twine, Tarpaulins, and Figures on Street Railway, Light, Heat, Power and Water Works Companies | 56 Bonds and Stocks, Pursuant to Section 2087 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 | No. | Assessed Value Dollars | | Assessed Value Dollars | Assessed Value Dollars | Assessed Value Dollars | Dollars | Dollars |
| Adams, John (Mary Adams) | 1 | 1 | 18 | 2 | 25 | 5 | 175 | 1 | 12 | | | 1 | 8 | 2 | 8 | 2 | 24 | 4 | 24 | 3 | 54 | 6 | 60 | 2 | 55 | 10 | 155 | 1 | 40 | | | 3 | 36 | 10 | 10 | 15 | 25 | | | | 1800 | 4500 |
| P. O. Hanover | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Carson, George | 2 | | | | | 6 | 200 | 1 | 15 | | | | | 2 | 8 | | | 5 | 28 | | | 4 | 45 | | | 5 | 70 | | | 1 | 20 | | | | | | | | | | | | | | | | | |
| P. O. Benson | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ferguson, Frank | 3 | | | 3 | 37 | 5 | 180 | 2 | 28 | | | | | 6 | 26 | | | 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 | 2 | 20 | | | 3 | 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 | | | 38 | | 77 | | 1045 | | 55 | | | | 23 | | 51 | | 64 | | 139 | | 54 | | 200 | | 205 | | 555 | | 90 | | 45 | | 35 | | 50 | | 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 | | 55 | 56 | 57 | | | | | | |

FORM 7 BILLES-DAVIS CO., MINNEAPOLIS

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

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

## 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 Other Vehicles not used in any agricultural pursuit No. | 18 Wagons, Carriages, Sleighs and Other Vehicles not used in any agricultural pursuit Assessed Value Dollars | 19 Harness and Saddles Assessed Value Dollars | 20 Threshing Machines and Outfits and Separators Assessed Value Dollars | 21 Fire Arms of all Kinds Assessed Value Dollars | 22 Pianos, Typewriting Machines, Type, Fountains, Equipment, and Tools in hands of Mechanics and Printing Offices Assessed Value Dollars | 23 Machinery, Furniture, Equipment and Stock of Creameries and Cheese Factories Assessed Value Dollars | 24 Machinery, Furniture and Equipment of Laundries Assessed Value Dollars | 25 Films, Properties and Other Personal Property used in Moving Picture Theatres Assessed Value Dollars | 26 Tractors, Portable Engines, Separators and Traction Boilers not used in any agricultural pursuit Assessed Value Dollars | 27 Locomotives, Steam Shovels, and other Machinery used in Mining Assessed Value Dollars | 28 Manufacturer's Tools, Implements and Machinery which are not Assessed as Real Estate Assessed Value Dollars | 29 Wheat, Flour, Butter, Farmers and all other Grain and Grain Products in the hands of Manufacturers and Dealers in the Products 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 Quarrier Stone in the hands of Quarry 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 Merchandise Wholesale Merchants and Jobbers Assessed Value Dollars |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Adams, John (Mary Adams) | 1 | 5 | | 20 | | | 1 | | 1 | | 3 | | 35 | 25 | | 10 | | | | 50 | | | | | | 1000 | | | | | |
| P. O. Hanover | | | | 5 | 80 | 15 | | 5 | | 5 | | | | | | | | | | | | | | | | | | | | | | |
| Carson, George | 2 | 15 | | 15 | | 25 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P. O. Benson | | | | | 55 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ferguson, Frank | 3 | 20 | | 20 | 100 | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P. O. Morgan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hanover Mercantile Co. | 4 | | | | | | | | | | 2 | | 50 | 15 | | | | | | | | | | | | | | | | | | |
| P. O. Hanover | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hunter, James L. | 5 | 25 | | 10 | | | | | | | 3 | | 30 | 35 | | | | | | | | | | | | | | | | | | |
| P. O. Morgan | | | | 25 | 40 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Morrison, Herbert E. (Robert Morrison) | 6 | | | | | | | | | | 1 | | 15 | 10 | | | | | | | | | | | | | | | | | | |
| P. O. Benson | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nelson, Nels P. | 7 | 10 | | 30 | | | | | | | 4 | | 45 | 50 | | | | | | | | | | | | | | | | | | |
| P. O. Hanover | | | | 10 | 125 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Williams, John R. | 8 | | | | | | | | | | | | | | | | | | | | | | | | | 3000 | | 300 | | | | |
| P. O. Hanover | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 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 Lined Assessed Value Dollars | 40 Other Furniture including Instruments, Equipment and Libraries of Professional Men Assessed Value Dollars | 41 Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes Assessed Value Dollars | 42 Stock, Furniture, Equipment, Tools and Fixtures of Barber and Pool Rooms and Bowling Alleys Assessed Value Dollars | 43 Furniture, Fixtures and Equipment of Barber Shops Assessed Value Dollars | 44 Shares of Stock of Banks and Savings and Companies in Which Shares of some of Each in Savings Loan Company Assessed Value Dollars | 45 All other Property Intangible to be Taxed in Class 3 which has not been listed in Items 36 to 44 Inclusive Assessed Value Dollars | Total Assessed Value Class 3 Dollars | Total True and Full Value Class 3 Dollars |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Adams, John (Mary Adams) | 1 | 1670 | 150 | 40 | 150 | | | | | | | 3960 | 11880 |
| Carson, George | 2 | | | | | | | | | | | 481 | 1443 |
| Ferguson, Frank | 3 | | | | | | | | | | | 665 | 1995 |
| Hanover Mercantile Co. | 4 | 2000 | 100 | 25 | 80 | | | | | | | 2330 | 6990 |
| Hunter, James L. | 5 | | | | | | | | | | | 757 | 2271 |
| Morrison, Herbert E. (Robert Morrison) | 6 | 200 | | | 50 | | | | | | | 350 | 1050 |
| Nelson, Nels P. | 7 | | | | | | | | | | | 807 | 2421 |
| Williams, John R. | 8 | | | 40 | 125 | | | | | | | 3465 | 10395 |
| Total Numbers | | | | | | | | | | | | | |
| 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 by the owner in any Agricultural pursuit Assessed Value Dollars | 47 Grain, Grass Seed and Flax-seed in the hands of Producers and not held for Sale Assessed Value Dollars | 48 All Other Agricultural Products including Potatoes and Hay in the Hands of Producers which are not held for sale Assessed Value Dollars | 49 Threshing Machines used by the owner in carrying on his farm together with motors and Steam-boilers Assessed Value Dollars | 50 Tractors, Portable Engines, Drawing and Cross 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) | 1 | 20 | 30 | 10 | 50 | 50 | 160 | 1600 |
| Carson, George | 2 | 15 | 20 | 5 | | | 40 | 400 |
| Ferguson, Frank | 3 | 15 | | | | 15 | 30 | 300 |
| Hanover Mercantile Co. | 4 | | | | | | | |
| Hunter, James L. | 5 | 18 | | | | 15 | 33 | 330 |
| Morrison, Herbert E. (Robert Morrison) | 6 | | | | | | | |
| Nelson, Nels P. | 7 | | | | | 45 | 45 | 450 |
| Williams, John R. | 8 | | | | | | | |
| Total Numbers | | | | | | | | |
| 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 on Railroad Lands Assessed Value Dollars | 52 Structures on Lands owned under the U. S. Land Laws and Lands held in trust by 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 Bails, Poles, Cribs, Piles, Cleaters, Barges and Pipes of Boom Companies, Light, Heat, Power, Water and Gas Companies Assessed Value Dollars | 56 Bonds and Stocks, Pursuant to section 2000 of U. S. 1925 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) | 1 | 1800 | | | | | | | | | 1800 | 4500 |
| Carson, George | 2 | | | | | | | | | | | |
| Ferguson, Frank | 3 | | | | | | | | | | | |
| Hanover Mercantile Co. | 4 | | | | | | | | | | | |
| Hunter, James L. | 5 | | | | | | | | | | | |
| Morrison, Herbert E. (Robert Morrison) | 6 | | | | | | | | | | | |
| Nelson, Nels P. | 7 | | | | | | | | | | | |
| Williams, John R. | 8 | | | | | | | | | | | |
| Total Numbers | | | | | | | | | | | | |
| 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-DATE 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 Section Township Range | Sec. of R.R.R. | Post Office Address | 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 | | | | | 6152 |
| 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 | | | 33 | | | | 2330 |
| P. O. Hanover | | | | | | | | |
| Hunter, James L. | 5 | 1 | 2 | 33 | | | | 970 |
| P. O. Morgan | | | | | | | | |
| Morrison, Herbert E. (Robert Morrison) | 6 | 2 | | 33 | | | | 350 |
| P. O. Benson | | | | | | | | |
| Nelson, Nels P. | 7 | 1 | | 45 | | | | 932 |
| P. O. Hanover | | | | | | | | |
| Williams, John R. | 8 | 1 | | 33 | | | | 3665 |
| P. O. Hanover | | | | | | | | |
| Total Numbers | | | | | | | | |
| Assessor or Town Board Footings | | | | | | | | 15780 |
| County Board Footings | | | | | | | | |
| State Tax Commission Footings | | | | | | | | |

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 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 1 | | |

CLASS 2—Assessed at 25% of True and Full Value

| 2 Household Furniture, Furniture, Pianos, Stoves and wearing apparel of members of the family | | 3 Rugs and Carpets | | 4 Books, Pictures, Bric-a-brac and Works of Art | | 5 Sewing Machines, Washing Machines, Mangles and similar appliances used in the home | | 6 Watches and Clocks | | 7 Jewelry, Diamonds, Gold and Silver Plate and Plated Ware | | 8 Pianos | | 9 Phonographs, other Musical Instruments and Radio Outfits | | 10 All Other Personal Property not listed by Items in Paragraphs Second to Paragraphs Ninth Inclusive | | Total Assessed Value Class 2 | Total True and Full Value Class 2 | A Under One Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | Dollars | Dollars | No. | Assessed Value Dollars |
| | | | | | | 2 | | 2 | | | | 1 | | | | | | | | 1 | |
| 7 | 5 | 2 | 0 | 1 | 0 | | 2 | | 7 | 3 | 5 | | 4 | 5 | 2 | 0 | | 23 | 92 | | 1 |
| | | | | | | 1 | | 1 | | | | | | | | | | | | | |
| 3 | 5 | 5 | | | | | 4 | | 5 | | | | | | 1 | 0 | | 6 | 24 | | |
| | | | | | | 1 | | 2 | | | | 1 | | | | | | | | | |
| 4 | 5 | 1 | 5 | 5 | | | 5 | | 7 | | | | 2 | 8 | | | | 10 | 42 | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | 2 | | | | | | 1 | | 5 | 0 | | | 18 | 72 | 1 | 1 |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | 2 | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | 1 | | | | | | 1 | | | | | | | | | |
| 4 | 0 | 1 | 0 | 5 | | | 8 | | | | | | 1 | 7 | | | | 8 | 32 | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | 2 | | | | | | | | | | | | | | | |
| 1 | 0 | 5 | | 1 | 5 | | 1 | 5 | | 3 | 5 | | | | | | | 20 | 80 | | |
| | | | | | | | | | | | | | | | | | | | | | |
| 3 | 7 | 1 | 1 | 5 | 5 | 9 | 7 | 5 | 1 | 8 | 7 | 0 | 4 | 14 | 3 | 0 | | 85 | 342 | 2 | 2 |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | |

FORM 8 WILLIAMS CO., MINNEAPOLIS

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

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

## CLASS 3—Continued

| | Names of Property Owners | 14—HOGS A Under Three Months Old No. | Assessed Value Dollars | B Three Months Old and Over No. | Assessed Value Dollars | 15 Poultry Assessed Value Dollars | 16 Stands of Bees No. | Assessed Value Dollars | 17 Dogs of All Ages No. | Assessed Value Dollars | 18 Wagons, Carriages, Sleighs and Other Vehicles not used in any agricultural pursuit No. | Assessed Value Dollars | 19 Harness and Saddles Assessed Value Dollars | 20 Threshing Machines and Outfits, Gasoline Engines Owned or Operated for Hire Assessed Value Dollars | 21 Fire Arms of all Kinds Assessed Value Dollars | 22 Pianos, Typewriting Machines, Typewriters, Phonographs, Sewing Machines and Stock on hand of Newspaper and Printing Offices Assessed Value Dollars | 23 Machinery, Furniture and Stock of Creameries and Cheese Factories Assessed Value Dollars | 24 Machinery, Furniture and Equipment of Laundries Assessed Value Dollars | 25 Films, Projectors and Other Personal Property used in Moving Picture Theaters Assessed Value Dollars | 26 Tractors, Portable Engines, Dynamos and Electric Motors not used in any agricultural pursuit Assessed Value Dollars | 27 Locomotives, Steam Shovels, and other Machinery used in Mining Assessed Value Dollars | 28 Manufacturer's Tools, Implements and Machinery which are not Assessed as Real Estate Assessed Value Dollars | 29 Wheat, Flour, Barley, Potatoes and all other Grain and Grain Products in the hands of Manufacturers or held for sale by the Producers 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 Block, and Quarried Stone in the hands of Dealers or Manufacturers Assessed Value Dollars | 34 All Manufactured Materials and Manufactured Articles not above listed, in the hands of Manufacturers Assessed Value Dollars | 35 Goods and Mdse. of Wholesale Merchants and Jobbers Assessed Value Dollars |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Adams, John (Mary Adams)<br>P. O. Hanover | 5 | 5 | 20 | 80 | 15 | 1 | | 1 | 5 | 3 | 5 | 25 | | 10 | | | | | 60 | | | | | | 1000 | | | | | |
| 2 | Carson, George<br>P. O. Benson | 15 | 15 | 15 | 55 | 25 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Ferguson, Frank<br>P. O. Morgan | 20 | 20 | 35 | 100 | 20 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Hanover Mercantile Co.<br>P. O. Hanover | | | | | | | | | | 2 | 50 | 15 | | | | | | | | | | | | | | | | | | |
| 5 | Hunter, James L.<br>P. O. Morgan | 25 | 25 | 10 | 40 | | | | | | 3 | 30 | 35 | | | | | | | | | | | | | | | | | | |
| 6 | Morrison, Herbert E. (Robert Morrison)<br>P. O. Benson | | | | | | | | | | 1 | 15 | 10 | | | | | | | | | | | | | | | | | | |
| 7 | Nelson, Nels P.<br>P. O. Hanover | 10 | 10 | 30 | 125 | | | | | | 4 | 40 | 50 | | | | | | | | | | | | | | | | | | |
| 8 | Williams, John R.<br>P. O. Hanover | | | | | | | | | | | | | | | | | | | | | | | | | 3000 | | | 300 | | |
| | Total Numbers | 75 | | 110 | | 60 | 1 | | 1 | | 13 | | | | | | | | | | | | | | | | | | | | |
| | Assessor or Town Board Footings | | 75 | | 400 | | | 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

| Names of Property Owners | 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, Apparatus and Libraries of Professional Men Assessed Value Dollars | 41 Stock, Furniture and Equipment of Hotels, Restaurants and Lodging Houses and Cafes Assessed Value Dollars | 42 Stock, Furniture, Implement, Tools and Fixtures of Drivers and Feed Barns, Garage Stock Assessed Value Dollars | 43 Furniture, Tools and Equipment of Barber Shops Assessed Value Dollars | 44 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in the name of bank or mortgage loan company) Assessed Value Dollars | 45 All other Property Assessable to be in Class 3 which has not been included in 14 to 35 or 44 inclusive Assessed Value Dollars | Total Assessed Value Class 3 Dollars | Total True and Full Value Class 3 Dollars |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Adams, John (Mary Adams) | | | | | | | | | | | | |
| Carson, 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 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 in the course of any Agricultural pursuit Assessed Value Dollars | 47 Grain, Grass Seed and Flax seed in the hands of Producers and not held for Sale Assessed Value Dollars | 48 All Other Agricultural Products in the hands of Producers and not Sold or Held for Sale by the Hands of Producers which are not held for sale Assessed Value Dollars | 49 Threshing Machines used in the course of a crop in any farm together with motive power and feeders with exclusive of engine Assessed Value Dollars | 50 Tractors, Portable Engines, Dynamos and 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 |
|---|---|---|---|---|---|---|---|
| Adams, John (Mary Adams) | | | | | | | |
| Carson, 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 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 Assessed Value Dollars | 52 Structures on Land assigned to U. S. Land Laws but not Patented 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 Bulls, Poles, Wires, Ties, Conduits, Meters, and Pipes of Telephone, Telegraph, Light, Heat, Power Water and Gas Companies Assessed Value Dollars | 56 Bonds and Stocks, Pursuant to Section 201 G. S. 1923 Assessed Value Dollars | 57 All other Property and 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) | | | | | | | | | | | |
| Carson, 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 Footings | | | | | | | | | | | |
| County Board Footings | | | | | | | | | | | |
| State Tax Commission Footings | 51 | 52 | 53 | | 54 | | 55 | 56 | 57 | | |

PERSONAL