

Engines & Separators	Forman, " Engines increased 140% ; Separators increased Kingston, " " 150% " " 100% Harlem, " " 200% " " 100% Brumpton, " " 200% " " 100% Willy, " " 200% " " 100% Webs, " " 100% " " 100% Town of Milne " 100% Separators no change
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Which motion prevailed.

And, it was  
separators in  
Forman & Milne  
On motion the Auditor was instructed to ascertain the  
value of his separators, one in the Town of Milne, and one  
in the Town of Forman, and to have same placed on  
the assessment roll.

Frank Anderson of Brown Sup. appeared before the Board  
Assessment in response to a summons, and on his refusal to list  
of Frank Anderson's stock said to be owned by him, the matter was laid over  
to July 10th,

Mr Land moved that the Board do now adjourn.  
Which motion prevailed

July 10th, 1902.

The Board in session. All members present.

Mr Johnson presiding.

The minutes of yesterday's session were read and  
approved.

Mr Seltzit moved that the assessment of Frank  
Anderson in Brown Township be corrected by adding 6  
two-year-old cattle. Which motion prevailed.

Mr Straub moved that the assessment of Lewis  
Johnson on goods and merchandise in Weber Township  
be lowered from \$300.00 to \$200.00.

Which motion prevailed.

Mr Land moved that the assessment of Leach  
and Arnt, and Ellingson on goods and merchandise in Weber  
Township be lowered from \$500.00 to \$100.00.

Which motion prevailed.

Mr Seltzit moved that the following reductions  
be made on goods and merchandise in Weber Township:  
Holmes & Holmes from \$1700.00 to \$1300.00, John Carlin  
from \$650.00 to \$500.00, Mrs Weber & Sons from \$700.00 to  
\$600.00 and E. D. Holmes from \$1300 to \$900.00.

Which motion prevailed.

On motion the Board adjourned to one o'clock, P.M  
10 o'clock P.M.

10 o'clock, P.M. July 10th, 1902.

The Board in session. All members present.

Mr Johnson presiding.

Mr Seltzit moved that goods and merchandise in  
the Town of Forman be raised 40%.

Which motion prevailed.

Mr Stevens moved that the goods and merchandise

Made in  
Town of Forman

Motion, Melnor	in the Town of Melnor be raised 33%. Which motion prevailed.
Motion, Ransom	Mr. Straub moved that the goods and merchandise in Ransom Township be raised 40%. Which motion prevailed.
Motion, Snyders	Mr. Selvrit moved that goods and merchandise in Snyders Township be raised 25%. Which motion prevailed.
Motion, Rutland	Mr. Selvrit moved that the goods and merchandise of C.E. Johnson in in Rutland Township be raised from \$700.00 to \$1000.00, Which motion prevailed.
Motion, Sargent	Mr. Stevens moved that the goods and merchandise in Sargent Township be raised, Which motion prevailed. Mr. Selvrit moved that goods and merchandise in all other Townships be left as returned by the assessors and Township Boards, Which motion prevailed.
Motion, tools, imp.	Mr. Land moved that the valuation of manufacturers tools implements and machinery, including engines and boilers, be left as returned by the several assessors and Township boards, Which motion prevailed.
July 11 <sup>th</sup> 1902	On motion the Board adjourned to 9 o'clock A.M. July 11 <sup>th</sup> 1902.
Minutes	July 11 <sup>th</sup> 1902, 9 A.M. The Board in session. All members present. Mr. Johnson presiding. The minutes of yesterday's session were read and approved.
Elevators & Warehouses	The Board then proceeded to the equalization of elevators and warehouses. Mr. Land moved that the valuation of the Atlantic elevator in Ransom Township be lowered from \$2290. to \$1800 Which motion prevailed. Mr. Stevens moved that the valuation of the Caryill elevator at Cayuga be raised from \$750. to \$1400, Which motion prevailed.
	Mr. Straub moved that the valuation of the Northwestern elevator at Straubville be lowered from \$2700. to \$2000. Which motion prevailed.
	On motion the following changes were made in the regulation of elevators;
	Sargent Township, raised Rutland Township lowered Towmew Township raised Hull Township raised White Pine Hill Township raised
	18 per cent. 12½ " " 30 " " 20 " " 50 " "

Union Township, raised

No change was made in warehouses.

On motion the Board adjourned to 1 o'clock, P.M.

1 o'clock P.M.

1 o'clock, P.M.

The Board in session, all members present.

Mr Johnson presiding.

Cattle, 2 & 3 years old. On motion the Board proceeded to the equalization of cattle, two and three years old.

Mr Strain moved that an assessment of stock against assessment of Mrs Finch in South West Township be cancelled, for the reason that the same stock had been assessed in S.W. Twp Brampton Twp.

Which motion prevailed.

Mr Strain moved that an assessment of stock against James F. Camp in South West Twp be cancelled for the reason that the stock had been assessed in Sargent Twp.

Which motion prevailed.

Mr Saltzert moved that for the purpose of equalization the valuation of cattle two years old be fixed at \$12<sup>00</sup> and the per centum of increase and decrease in the various assessors districts be as follows;

South West, increase,

14 <sup>00</sup>

Sargent "

2 "

And all other districts, no change.

Which motion prevailed.

Mr Lund moved that for the purpose of equalization the following changes be made in the valuation of cows three years old and over.

Dunbar, decrease

1 1/4 per cent

Ransom, "

2 1/2 " "

And all other districts, no change.

Which motion prevailed.

Mr Stevens moved that the valuation of flouring mills be increased by adding the following percentages:

Weber, increase,

23 per cent.

Milnor, "

22 " "

Hall, "

33 " "

Which motion prevailed.

Mr Saltzert moved that the consideration of equalization of banks be deferred until July 12<sup>th</sup>.

Which motion prevailed.

All other classes Mr Land moved that all other classes of property be left as returned by the assessors and township boards.

Which motion prevailed.

On motion the valuation of lands exclusive of structures was left as returned by the assessors and township boards.

Mr Strain moved that for the purpose of equalization

Buildings and improvements on land, in Kinnishaw Twp.,  
improvements increased 150 per cent.

Which motion prevailed.

Mr. Lund moved that the valuation of improvements and structures in all other districts be left as returned by the assessors and Township boards.

Which motion prevailed.

Mr. J. P. Perkins of South West Twp. appeared before the Board in regard to the assessment of range stock in his district.

On motion the Board adjourned to 9 o'clock A.M. July 12, 1902

July 12th, 1902

The Board in session. All members present.

Mr. Johnson presiding,

The minutes of yesterday's session were read and approved.

The Board then proceeded to the equalization of banks.

Mr. Lund moved that the sum of \$1100 be deducted from the capital stock of the Stewart State Bank, same being the amount invested in real estate, and that the sum of \$130.00, assessed against furniture and fixtures, be cancelled, and that the assessed valuation of said bank be fixed at \$3800.

Which motion prevailed.

Mr. Sellout moved that the amount of \$1200. be deducted from the assessment of the Delmenor State Bank, same being the amount invested in real estate, and the assessed valuation be fixed at \$2940.

Which motion prevailed.

Mr. Lund moved that a deduction \$1100 be made from the capital stock of the Forman State Bank, said amount being the amount invested in real estate, and the assessed valuation be fixed at \$3640.

Which motion prevailed.

Mr. Stevens moved that in order to put the Bank of Sargent County on the same basis for assessment purposes, as the other banks of the county, the assessed valuation of said bank be raised from \$5730. to \$6156.

Which motion prevailed.

Mr. J. P. Perkins appeared before the Board in regard to the assessment of stock in South West Township. On motion the Auditor was instructed to ask the advice of the Attorney General in the matter.

On motion the Board adjourned to one o'clock, P.M.

One o'clock, P.M.

The Board of Equalization in session. All members present. The Board having completed its labors, the minutes of today's session were read and approved.

Mr. Lund moved that the Board of Equalization

Assessment  
of Banks  
in D.W. Twp

July 12th

Motions

Equalization  
of Banks;  
Stewart.

Forman

Bank of  
Sargent Co.

De Lumen

Sellout

Perkins

Auditor

Attorney

General

Board of  
Equalization

in Sargent Co.

Stevens

Bank of  
Sargent Co.

Perkins

De Lumen

Sellout

Perkins

De Lumen

Sellout

Perkins

De Lumen

Sellout

Perkins

De Lumen

Sellout

Perkins

De Lumen

Sellout