

COMMISSIONERS**PROCEEDINGS**

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cent; Enger 25 per cent; Golden Lake 25 per cent; Finley 105 per cent; Franklin 47 per cent; Primrose 25 per cent; Sherbrooke 33 per cent; Greenview 33 per cent; Hugo 50 per cent; Melrose 20 per cent; Colgate 25 per cent; Carpenter 7 per cent. No change made in Edendale, Riverside and Willow Lake.

On motion no change was made in the average value of work oxen in Sharon and Finley twps, the average value as returned by the assessor being 10.00.

The average value of mules and asses one year old was on motion placed at 14.00 and increased in several assessment districts by the following per centum: Beaver Creek 8 per cent; Finley 75 per cent; Primrose 17 per cent; Finley Village 17 per cent; no change made in Franklin.

The average value of mules and asses two years old was on motion placed at 22.00 and increased in Primrose twp. 10 per cent; no change being made in Beaver Creek, Easton and Greenview.

The average value of mules and asses three years old and over was on motion fixed at 34.00 and increased and decreased in several the assessment districts by the following per centum: Increased, Beaver Creek 3 per cent; Sharon 70 per cent; Golden Lake 3 per cent; Primrose 3 per cent; Sherbrooke 11 per cent; Easton 5 per cent; Edendale 29 per cent; Hugo 7 per cent; Riverside 20 per cent; Colgate 7 per cent; Willow Lake 13 per cent. Decreased, Newburgh 3 per cent; Westfield 3 per cent; Greenview 10 per cent; Carpenter 3 per cent; Finley Village 3 per cent; no change made in Franklin and Melrose.

The average value of sheep was on motion placed at 1.50 and increased in the various assessment districts by the following per centum: Newburgh 25 per cent. Beaver Creek 50 per cent, Westfield 25 per cent, Sharon 50 per cent, Enger 50 per cent, Golden Lake 50 per cent, Finley 50 per cent, Franklin 50 per cent, Primrose 50 per cent, Greenview 25 per cent, Edendale 50 per cent, Riverside 22 per cent, Broadlawn 25 per cent, Carpenter 50 per cent. No change made in Hugo and Melrose.

The average value of hogs was on motion fixed at 3.00 and increased and decreased in the several assessment districts by the following per centum. Increased, Enger 120 per cent; Golden Lake 50 per cent, Franklin 76 per cent, Primrose 43 per cent, Edendale 32 per cent, Hugo 40 per cent, Melrose 50 per cent, Carpenter 60 per cent, Finley Village 100 per cent. Decreased Willow Lake 10 per cent, no charge made in Newburgh, Beaver Creek, Westfield, Sharon, Finley Sherbrooke, Easton, Greenview, Riverside, Broadlawn and Colgate.

The average value of sleighs and sleds was on motion fixed at 5.00 and increased and decreased in the various assessment districts by the following per centum. Increased, Newburgh 66 per cent, Finley 108 per cent, Primrose 16 per cent, Hugo 13 per cent, Willow Lake 10 per cent. Decreased, Sharon 35 per cent, Sherbrooke 37 per cent, Easton 16 per cent. No change made in Beaver Creek, Westfield, Enger, Golden Lake, Franklin, Greenview, Edendale, Melrose, Riverside, Broadlawn, Colgate, Carpenter, Hope City and Finley Village.

The average value of wagons, carriages and other wheeled vehicles was on motion fixed at 10.00 and increased and decreased in the various assessment districts by the following per centum: Increased, Newburgh 50 per cent, Westfield 10 per cent, Sharon 8 per cent, Enger 7 per cent, Finley 118 per cent, Franklin 4 per cent, Sherbrooke 7 per cent, Easton 3 per cent, Greenview 1 per cent, Edendale 3 per cent, Finley Vill. 28 per cent. Decreased, Beaver Creek, 3 per cent, Primrose 14 per cent, Hugo 2 per cent, Riverside 8 per cent, Colgate 7 per cent, Carpenter 1 per cent, Willow Lake 5 per cent, no change made in Golden Lake, Melrose, Broadlawn and Hope City.

The average value of melodians, organs and other musical instruments was on motion fixed at 10.00 and increased and decreased in the various assessment districts by the following per centum: Increased, Newburgh 43 per cent, Sharon 33 per cent, Enger 83 per cent, Golden Lake 25 per cent, Finley 7 per cent, Franklin 4 per cent, Sherbrooke 43 per cent, Easton 9 per cent, Greenview 25 per cent, Edendale 3 per cent, Hugo 5 per cent, Carpenter 33 per cent, Willow Lake 20 per cent. Decreased, Hope City 20 per cent. No change made in Beaver Creek, Westfield, Primrose, Melrose, Riverside, Broadlawn, Colgate and Finley Village.

The average value of Piano Fortes was on motion fixed at 50.00 and increased and decreased in various assessment districts by the following per centum: Increased, Newburgh 5 per cent, Beaver Creek 66 per cent, Sharon 50 per cent, Enger 25 per cent, Sherbrooke 11 per cent, Easton 43 per cent, Greenview 52 per cent, Edendale

41 per cent, Hugo 11 per cent. Decreased, Carpenter 28 per cent, Hope City 23 per cent. No change made in Westfield, Franklin, Primrose, Melrose, Broadlawn, Colgate, Willow Lake and Finley Village.

The valuation of household goods was on motion increased in several assessment districts as follows: Newburgh 100 per cent, Beaver Creek 50 per cent, Westfield 100 per cent, Sharon 20 per cent, Enger 100 per cent, Golden Lake 100 per cent, Finley 300 per cent, Franklin 100 per cent, Primrose 20 per cent, Easton 50 per cent, Greenview 20 per cent, Edendale 30 per cent, Hugo 30 per cent, Melrose 50 per cent, Riverside 50 per cent, Broadlawn 100 per cent, Colgate 20 per cent, Carpenter 20 per cent, Willow Lake 50 per cent, Finley Village 25 per cent. No change made in Sherbrooke and Hope City.

The average value of agricultural tools, implements and machinery was on motion fixed at 6.00 and increased and decreased in the various assessment districts by the following per centum: Increased, Newburgh 67 per cent, Beaver Creek 48 per cent, Westfield 53 per cent, Sharon 78 per cent, Enger 3 per cent, Golden Lake 62 per cent, Finley 57 per cent, Franklin 142 per cent, Sherbrooke 48 per cent, Greenview 62 per cent, Edendale 47 per cent, Hugo 18 per cent, Melrose 18 per cent, Carpenter 7 per cent, Willow Lake 4 per cent. Decreased, Primrose 15 per cent, Easton 16 per cent, Riverside 13 per cent, Colgate 8 per cent. No change made in Broadlawn, Hope City and Finley Village.

The average value of separators and horse powers was on motion fixed at 100.00 and increased and decreased in the various assessment districts by the following per centum: Increased Newburgh 40 per cent: Westfield 2 per cent: Sharon 27 per cent: Enger 50 per cent: Golden Lake 33 per cent; Finley 100 per cent, Franklin 52 per cent, Primrose 6 per cent, Greenview 53 per cent, Edendale 18 per cent, Hugo 20 per cent, Melrose 5 per cent, Riverside 40 per cent, Broadlawn 100 per cent, Colgate 4 per cent, Carpenter 4 per cent, Willow Lake 100 per cent, Hope City 9 per cent, Finley Village 33 per cent. Decreased, Easton 22 per cent. No change made in Beaver Creek and Sherbrooke.

On motion adjournment was taken until 9 o'clock A. M. July 6th 1907.

S. MCPHERSON,
County Auditor.

The Board of review and equalization reconvened at 9 o'clock A. M. All members present. Minutes of the meeting of July 5th 1907 read and on motion approved as corrected.

The average value of engines and boilers was on motion fixed at 200.00 and increased and decreased in several assessment districts by the following per centum: Increased, Newburgh 33 per cent, Westfield 5 per cent. Sharon 9 per cent, Enger 55 per cent, Golden Lake 67 per cent, Finley 225 per cent, Franklin 90 per cent, Primrose 9 per cent, Easton 22 per cent, Greenview 58 per cent, Edendale 60 per cent, Hugo 28 per cent, Riverside 33 per cent, Broadlawn 43 per cent, Colgate 30 per cent, Carpenter 14 per cent, Willow Lake 80 per cent, Finley Village 29 per cent. Decreased, Hope City 7 per cent. No change made in Beaver Creek, Sherbrooke and Melrose.

No change made in the valuation of Gold, Silver and plated ware, Diamonds, Watches and Jewelry.

On motion the assessed valuation of goods and merchandise owned by the Farmers Co-operative Mercantile Co. of Finley Village was reduced 25 per cent, all other goods and merchandise being raised 25 per cent; no change being made in the assessment of goods and merchandise in Sharon, Sherbrooke, Melrose, Colgate and Hope City.

No change made in the assessed valuation of Manufacturers Tools, Implements and Machinery. Moneys and Credits.

The average value of Bank stock was on motion fixed at 40.00 per share and increased and decreased in the several assessment districts by the following per centum: Increased, Sharon 7 per cent, Colgate 36 per cent. Decreased, Finley Village 11 per cent; no change made in Melrose and Hope City.

No change made in the assessed valuations of stock and furniture of sample rooms, eating houses and etc.

The assessed valuation of Elevators in Sharon was on motion increased 15 per cent, and Finley Village 6 per cent; no change being made in Melrose, Colgate and Hope City.

No change made in the assessed valuation of improvements of U. S. Land and all other property.

The assessed valuation of structures on farm land was on motion increased and decreased in the several assessment districts by the following per centum. Increased, Newburgh 10 per cent, Westfield 20 per cent, Sharon 10 per cent, Enger 30 per cent, Primrose 20 per cent, Sherbrooke 10 per cent, Greenview 10 per cent, Broadlawn 10 per cent, Colgate 10 per cent. Decreased, Beaver Creek 5 per cent. No change made in Golden Lake, Finley, Franklin, Easton, Edendale, Hugo,

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