

**No. 888,020.**

**PATENTED MAY 19, 1908.**

S. F. & B. B. KENNEDY.

TAX ASSESSOR'S PERCENTAGE TABLE.

APPLICATION FILED MAR. 11, 1907.

ADJUSTABLE CHART.			
Assessment Valuation.			
20	20	20	20
	25		25
	30		30
	40		40
50	50	50	50
	60		60
	70		70
75	75	75	75
	80		80
	90		90
100	100	100	100
	125		125
	150		150
	175		175
200	200	200	200
	225		225
	250		250
	275		275
300	300	300	300
	325		325
	350		350
	375		375
400	400	400	400
	425		425
	450		450
	475		475
500	500	500	500
	525		525
	550		550
	575		575
600	600	600	600
	625		625
	650		650
	675		675
700	700	700	700
	725		725
	750		750
	775		775
800	800	800	800
	825		825
	850		850
	875		875
900	900	900	900
	925		925
	950		950
	975		975
1000	1000	1000	1000
	1025		1025
	1050		1050
	1075		1075
1100	1100	1100	1100
	1125		1125
	1150		1150
	1175		1175
1200	1200	1200	1200
	1225		1225
	1250		1250
	1275		1275
1300	1300	1300	1300
	1325		1325
	1350		1350
	1375		1375
1400	1400	1400	1400
	1425		1425
	1450		1450
	1475		1475
1500	1500	1500	1500
	1525		1525
	1550		1550
	1575		1575
1600	1600	1600	1600
	1625		1625
	1650		1650
	1675		1675
1800	1800	1800	1800
	1850		1850
	1900		1900
	1950		1950
2000	2000	2000	2000
	2050		2050
	2100		2100
	2150		2150
2200	2200	2200	2200
	2250		2250
	2300		2300
	2350		2350
2400	2400	2400	2400
	2450		2450
	2500		2500
	2550		2550
	2600		2600
	2700		2700
2800	2800	2800	2800
	2900		2900
	3000		3000
	3100		3100
3200	3200	3200	3200
	3300		3300
	3400		3400
	3500		3500
3600	3600	3600	3600
	3700		3700
	3800		3800
	3900		3900
4000	4000	4000	4000

Witnesses

Fig. 1.

Georgiana Chace.  
Palmer Jones.

[illegible]

Fig. 3.

Fig. 2.

Inventors

By Salem F. Kennedy and  
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# UNITED STATES PATENT OFFICE.

SALEM F. KENNEDY AND BLANCHE B. KENNEDY, OF LAKEVIEW, MICHIGAN.

## TAX-ASSESSOR'S PERCENTAGE-TABLE.

No. 888,020.

Specification of Letters Patent.

Patented May 19, 1908.

Application filed March 11, 1907. Serial No. 361,878.

*To all whom it may concern:*

Be it known that we, SALEM F. KENNEDY and BLANCHE B. KENNEDY, both citizens of the United States of America, residing at Lakeview, in the county of Montcalm and State of Michigan, have invented certain new and useful Improvements in Tax-Assessors' Percentage-Tables; and we do hereby declare the following to be a full, clear, and exact description of the invention, such as will enable others skilled in the art to which it appertains to make and use the same.

Our invention relates to improvements in tax assessors' percentage tables, and its object is to provide ready means of ascertaining the amount of assessment at any given percentage on any assessed valuation within the range of the figures on the device.

Our device consists essentially of a sheet or book having columns of figures arranged under figures representing the respective percentage upon which the amounts represented by the different numbers in the columns are based, and a chart having one or more columns of figures representing various assessed valuations, each valuation being in horizontal alinement with the proper amount in the percentage column, said chart having therein one or more openings through which one or more columns on the page of the book may be seen, whereby when the chart is adjusted on the book page with a column of figures thereon showing through the opening in the chart, the correct assessment or amount according to the percentage at the top of the column will appear in said opening opposite and in alinement with the respective valuation on the adjustable chart. Said chart has also a column of guide numbers parallel with the assessment valuation column, whereby any particular number may be more readily found in the valuation column; all of which will more fully appear by reference to the accompanying drawings, in which:

Figure 1. is a plan view of the adjustable chart; and, Fig. 2. a plan view showing a portion of the book leaf having the assessment amounts thereon. Fig. 3 is an edge view of the improved device with the parts united.

1 represents a sheet of card board, or other suitable material in which are one or more longitudinal openings 2 and 3, (two being

shown and of suitable dimensions to expose one column of the figures, together with the assessment rate above the same, shown at 7 on the page or leaf 6 of a book provided with any convenient number of these columns, based on any convenient number of different percentages of the amounts found in the columns of figures 4 arranged along side of and parallel with the openings 2 and 3 on the adjustable chart. These figures 4 on the chart are adapted to represent various assessed valuations upon which the amounts found in the columns 7 are calculated in accordance with the percentages represented by the figures 8 at the top of these columns. Along side of each column of figures 4 and at intervals, preferably of even hundreds, are figures in duplicate of those opposite in the columns 4, which serve to more quickly locate the desired number in the column 4. This adjustable chart is provided with a clip 9 extending across the upper edge of the same, and adapted to embrace the edge of the chart and the edge of the sheet 6, being attached to the chart and slidable on the sheet 6 whereby the chart is more readily adjusted to expose through the opening 2 or 3 the desired column of figures on the sheet 6, and to accurately locate the respective valuation figures on the chart opposite the correct assessment figures in the columns. The chart shown is provided with an opening, a column of valuation figures and a column of guide figures, in duplicate. Obviously a chart having a single combination of these would be quite as practical, the only difference being that the chart shown has a little wider bearing upon the upper edge of the sheet and is a little more convenient to adjust upon the page 6.

In operation the adjustable chart is placed upon the page 6 in such position that the desired percentage and the column of figures below the same, is exposed through one of the openings in the chart.

By finding the figures representing any given valuation in the column of assessment valuations on the chart, the correct amount of assessment will be found opposite the valuation figures as for instance at a rate of .00721 on a valuation of \$875. the assessment would be \$6.31, and so on for any other valuation on the chart.

Obviously this device is adapted for ascertaining percentages of any nature whatever or for any purpose such as the amount of in-



terest due on any amount at any given rate, an assessment on stock, or for mutual insurance purposes and the like.

What we claim is:

- 5 A device of the class described comprising a lower sheet provided with a plurality of vertically extended columns of spaces, an upper sheet of less width than the lower sheet and provided with spaced longitudinal open-  
10 ings and vertically extended columns of spaces between the openings and between the openings and the edges of the upper sheet, the openings corresponding to the width of the columns of spaces in the lower  
15 sheet, and a clip connected to said upper

sheet and adapted to be disposed over one edge of the lower sheet, whereby the upper sheet may be adjusted transversely of the lower sheet to expose predetermined columns of spaces thereof through the apertures, the 20 free end of the upper sheet adapted to be separated from the lower sheet to expose the entire surface of the same when required.

In testimony whereof we affix our signatures in presence of two witnesses.

SALEM F. KENNEDY.

BLANCHE B. KENNEDY.

Witnesses:

BENJAMIN F. KNIER,

C. W. VINING.