

ASSESSMENT BOOK

FOR THE YEAR

1942

Town of Lake Shore

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.

1942.

Nert Schumacher Assessor of the Town of Lake Shore According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1942, 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.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

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 persons acquiring it.

Sec. 1999. 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 of his * * * personal property.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed by the proprietor or his guardian, or by the person having such property in charge.

Sec. 2006. Estates of decedents. The personal property of a decedent, of the estate of a decedent person, by the executor or trustee, or of the estate of a decedent partnership, shall be listed by such receiver.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses of any railroad company which are not in good faith owned and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed site in any city, village or town, shall be listed and assessed where situated.

Sec. 2014. Estates of decedents. The personal property of a decedent of a decedent person shall be listed and assessed at the place of listing at the time of his death.

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 removed from one county, town, or city, or from one district to another, between May 1 and July 1, shall be assessed in either the county, town, or city, or in the district to which it is removed in this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or city to which it is removed, and the assessment shall be assessed as if he had listed it in the county, town, or city to which it is removed, and the assessment shall be assessed as if he had listed it in the county, town, or city to which it is removed.

Section 1986. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and 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 first day of August of each year.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, town, or district, the assessment shall be determined by the county board of equalization, and if between counties, by the Department of Taxation.

Sec. 2022. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor, upon blanks furnished by him, a list of such property, which shall be fair and complete list; therefor, he may examine such personal property owned by him on May 1 of the current year. He shall also list all personal property in the hands of any person, partnership, firm, association, or corporation, or of any estate, or of any trust, or of any other person, company, or corporation, and, if such person shall refuse to make full disclosure under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2023. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor may assess the amount as he believes to be the true value thereof. When requested, the assessor shall show the manner in which he has assessed the amount, showing the valuation of the property so listed.

Sec. 1997. Assessors may enter dwellings, etc. Any officer authorized by law to make out and deliver to the assessor, upon blanks furnished by him, a list of such property, which shall be fair and complete list; therefor, he may examine such personal property owned by him on May 1 of the current year. He shall also list all personal property in the hands of any person, partnership, firm, association, or corporation, or of any estate, or of any trust, or of any other person, company, or corporation, and, if such person shall refuse to make full disclosure under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 10206. False statement regarding taxes. Every person who makes any statement oral or written, which is required or authorized by law to be made, and which is false, and which is made with intent to defraud, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of property.—Subdivision 1. How property tax is levied and not subject to any cross-credit or other lien tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore, whether mined or unmined shall be assessed at 10 per cent of full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located.

Subdivision 3. Class 2. All agricultural products, except as provided by subdivision 4, shall be assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by subdivision 5, shall be assessed at 25 per cent of the full and true value thereof.

Subdivision 5. Class 4. All agricultural products in the hands of a person, partnership, firm, association, or corporation, shall be assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 5. Live stock, poultry, all horses, mules, and swine, shall be assessed at 20 per cent of full and true value thereof.

Subdivision 7. Class 6. All property not included in the preceding subdivisions shall be assessed at 20 per cent of full and true value thereof.

Lake Shore, Cass

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 135 Range No. 29 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1942.

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 more than 12 feet apart each way	Have the Trees been kept in that condition by replanting all that may have died 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 0250, of Mason's Minnesota Statutes, 1927.

ASSESSOR

Dated _____ 1942.

Assessment of Taxable Unplatted Real Property in the Town of Lake Shore, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for John H. & Martha K. Schultz, R.C. Piskit, Julia Robert, etc.

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613.92 2802 2428 5230 278 1496 1774 1340 1582

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1628 1320 384 2012 667 568 528 1704 667

Assessment of Taxable Unplatted Real Property in the Town of Lake Shore, County of Cass, Minn., for the Year 1942.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Wallace C. Low, Fred Brown, Frank Donnerly, Wallace P. & Mabelle A. Stark.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Eugene H. McDougall, Clarence E. Lum, George J. Schaefer, H. C. Whittier, A. F. Burwell & F. B. Carr, Leon E. Lum, Louis L. Lambert.

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(Continued on next Page)

374 69

7370

13 271

1052

4697

3733

40 13

13 16

2397

36 13

2707

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58 36

3970

6350

10250

740

2183

2973

3168

4797

11147

824

2344

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1990 2500 4490 1796 1796

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1-2 Sec. 29, 135-29, as follows: Beginning at the shore line of Lake Margaret on the dividing line between Outlots D & E, thence westerly along this dividing line 420.6 ft. to the public highway, thence along said highway, north 28 degrees, 46' East 338' thence westerly by a line parallel with the dividing line between Outlots D. & E 420' to the shore line of Lake Margaret, thence southwesterly along the shore line of Lake Margaret to the point of beginning.

1945 1365 5590 6951 1430

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1990 3500 4490 1796 1796

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Amount Returned \$
Commission Retained \$
Total \$
ent Angling Licenses at \$100 each \$

9450 99.85 1365 1371 5590 6958 17435

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2850 2250 5100 2040 2040

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1200 150 1350 540 540

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Assessment of Taxable Platted Real Property in the Town of Lake Shore, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

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Lake Shore Imp. Co. E. A. + Pearl Eva Ruttger

Assessment of Taxable Platted Real Property in the Town of Lake Shore, County of Cass, Minn., for the Year 1942.

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E. A. + Pearl Eva Ruttger

Lake Shore Imp. Co. (E.A. Ruttger) Charlotte M. Cottam, R. A. Schmidt, + Roy. A. Parst, Trustees

Year

Put by Board

2100 1000 3100 1240 1240 1720

Assessment of Taxable Platted Real Property in the Town of Lake Shore, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

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Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS					
				True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation			
		(See NY of Sec. 32-135-79) SUBDIVISION Singedale Bros. Quil Lake Gardens													
State of Minnesota	22														
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
State of Minnesota															
Lake Shore Imp. Co.				80			80	32	32						
				80			80	32	32						

Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS					
				True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation			
		(See NY of Sec. 32-135-79) SUBDIVISION Cronite Beach (Lot 5 + Part of Lot 4 - Sec. 16-135-79)													
Cronite Park Co.	22			160			160	64	64						
"				160			160	64	64						
"				300			300	120	120						
"				160			160	64	64						
"				300			300	120	120						
"				160			160	64	64						
"				300			300	120	120						
" (C.O. Rollie)				300	170		470	188	188						
"				300			300	120	120						
"				160			160	64	64						
Harry E. Williams				300			300	120	120						
E. V. Rincham				300	400		700	280	280						
Cronite Park Company				300			300	120	120						
"				160			160	64	64						
"				300			300	120	120						
"				160			160	64	64						
"				300			300	120	120						
Alfred L. & Clara Johnson				160			160	64	64						
Cronite Park Co.		Outlot		300			300	120	120						
				4840	1160		5940	2376	2376						
				2990	2100		5090	2036	2036						

Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, LOT, BLOCK, INDICATE TIME-STEAD, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Land, Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by Department of Taxation), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission).

UNPLATTED Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of _____ of _____, County of _____, Minnesota, 19____. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: Number of Acres of Land Assessed (Acres, 100ths), ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Land, Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), REMARKS. Includes handwritten notes like 'More for equal' and '800 val material reduced 10% 1st annual'.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19_____

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

FORM 6 MILLER-BAYNE COMPANY, MINNEAPOLIS

Table with columns: Number of Acres of Land Assessed, True and Full Value of Lands Exclusive of Structures and Improvements, STRUCTURES AND IMPROVEMENTS (True and Full Value of Buildings and other Structures, True and Full Value of Machinery Permanently Attached to Real Estate), ABESSOR'S VALUATIONS (Total True and Full Value of Lands Including All Structures, Improvements and Machinery, Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B, Assessed Value of Remainder at 33 1/3 per cent Class 3, Total Assessed Value of Lands Including All Structures, Improvements and Machinery), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), REMARKS.

UNPLATTED

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PLATTED
 Tabular Statement of Taxable Platted Real Property Assessment of the Town of Lake Shore, County of Cass, Minnesota, 1919
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				REMARKS	
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars		Total Assessed Value as Equalized by the County Board Dollars
Footings Brought Forward from Page											
1			1990	2500		4490	1796	1796		1796	
2			9450	9985		19435	1365	5590		6955	
3			300	300		600	240	240		240	
4			2900	2450		5350	2140	2140		2140	
5			2850	2750		5600	2040	2040		2040	
6			1200	150		1350	540	540		540	
7			1000	150		1150	460	460		460	
8			350			350	140	140		140	
9			2200	1600		3800	660	660		660	
10			1250	1700		2950	537	1737		1197	
11			1470			1470	560	560		560	
12			1960	150		2110	75	528		603	
13			1900	820		2720	257	500		757	
14			1360			1360	316	680		316	
15			1830	75		1905	574	770		574	
16			1580	175		1755	702	830		702	
17			2090	830		2920	203	512		715	
18			2150	800		2950	210	856		715	
			2450	2200		4650	2020	1760		1172	
			2850	7550		4400	1760	1760		2020	
			4320	73685		4320	2437	21767		22879	
			36420	24435		60855	2437	20442		21716	

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 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				REMARKS	
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars		Total Assessed Value as Equalized by the County Board Dollars
Footings Brought Forward from Page											
19			36420	24435		60855	2437	20442		21716	
20			40570	23475		64225	2437	21762		22879	
21			1710	850		2560	1004	1004		1004	
22			1000			1000	350	350		350	
23			2120	1072		3192	781	800		1081	
24			1050			1050	420	420		420	
25			1900			1900	760	760		760	
26			2470	2747		5217	35370	1520		1978	
27			2470	2747		5217	1588	1588		1588	
28			1660	750		2410	964	964		964	
29			1450	700		2150	880	880		880	
30			2400			2400	960	960		960	
31			1100			1100	460	460		460	
32			2200			2200	880	880		880	
33			1280			1280	532	532		532	
34			2000	50		2050	820	820		820	
35			1870	175		2045	878	878		878	
36			2150			2150	860	860		860	
37			1200	2000		3200	1280	1280		1280	
38			2150	450		2600	1000	1000		1000	
39			750	3000		3750	1500	1500		1500	
40			1300			1300	520	520		520	
41			2100	1400		3500	1400	1400		1400	
42			2520			2520	1008	1008		1008	
43			3000			3000	1200	1200		1200	
44			450	2000		2450	980	980		980	
45			80	900		980	392	392		392	
46			2990	2100		5090	2036	2036		2036	
47			4840	1100		5940	2376	2376		2376	
48			75790	33431		109221	3530	39270		41016	
49			75860			109291	3779	38468		41747	
			60200	39831		100031	3235	35156		38391	