

ASSESSMENT BOOK

FOR THE YEAR

1931

TOWN OF LAKE SHORE

CASS COUNTY, MINN.

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ST. CLOUD, MINN.

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For Convenience of Auditor in Showing Boundaries of School Districts

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

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PERSONAL

Directions to Assessor
OFFICE OF COUNTY AUDITOR

Cass County, Minn.

J. D. Mygill
Assessor of the
Lake Shore

Journ

1931.

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1931, containing a list of all lands and town lots 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 to this book.

W. J. Galen
County Auditor.

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. 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 his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is 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 the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited 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 infant 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, or 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. 2003. Where listed. Except as otherwise provided, all 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 in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be used 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 of the taxing district and of the state as other taxes are paid, 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 a farm property is not resident thereof, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is 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 fixtures including clocks, musical instruments, sewing machines, wearing apparel of members

of the family, and all personal property 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. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, 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 having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated with other real estate owned by the principal or other place of business of said company is located.

Chap. 306. Laws 1925. 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 the corporate limits of villages, cities 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 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 county, 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 from another state between said dates shall list the property owned by him on the date of his removal to this state in the district in which he resides, and he shall make it appear to the assessor 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 cannot be listed as in this chapter provided, it shall be listed in the same county, the place for listing and assessing shall be determined by the county board of equalization; and, in districts, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements of the value of personal property in his possession or control which, by this chapter or otherwise, is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to 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

ration, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list, and if such person shall refuse to make full discovery of such property, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment who shall wilfully make any statement as to any material matter which he knows to be untrue, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax, and not subject to any gross earnings or other lien 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 its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate above indicated; other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it 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 property actually 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. Livestock, poultry, all agricultural products, except as provided by class three "a", (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a", (3a) and all unplatted real estate, shall be provided by class (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full 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 the owner in any agricultural pursuit 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.

Structures on Unplatted Real Estate assessed at 33 1/2 per cent of true and full value.
Structures on Platted Real Estate assessed at 40 per cent of true and full value.
NOTE---Attached Machinery assessed at 33 1/2 per cent of true and full value.
INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon
--- OFFICIAL COPY ---

Table with columns: NAME OF PROPERTY HOLDER, DESCRIPTION, Lot, Block, Sec, Town, Range, No. of Acres of Land exclusive of Town Lots, FULL AND TRUE VALUE, KIND OF STRUCTURES, Assessed Value of Additional Structures, Amount of Assessed Value Deducted by reason of fire, flood or otherwise, TOTAL VALUE. Includes entries for Gust Almqvist, Ervin Anderson, J.C. Binca, Carl E. Erickson, Inwood Shoe Co., Wm. E. Sauther, Olga Bourson, Otto & Oleker, Emil Reducks, A.E. Jenney, Agnate Park, W.E. Low, Thos Grist, E.A. Smith, J. M. Sulem, H.A. Smith, etc.

PERSONAL

20448
See next page
7631

A. A. CATER, AUDITOR
W. T. MCKEOWN, TREASURER
L. P. PETERSON, REGISTER OF DEEDS
A. K. MCPHERSON, CLERK OF COURT
L. G. MORICAL, SHERIFF

J. E. LUNDRIGAN, ATTORNEY
FRANK N. WHITNEY, JUDGE OF PROBATE
JOHN M. GREENE, SURVEYOR
J. THEO. KLEVEN, CORONER
N. W. SAWYER, SUPT. OF SCHOOLS

OFFICE OF

A. A. CATER

AUDITOR, CASS COUNTY

WALKER, MINNESOTA

Aug. 8, 1931.

Tingdale Bros., Inc.,
433 Metropolitan Bank Bldg.,
Minneapolis, Minnesota.

Gentlemen:-

I am again writing you for information regarding assessments in Lake Shore Township, this county.

Am wondering if any of the following have purchased on contract from you. If so, what is description of land, full name and address:

Sherwood Forest
Dr. Frush - *don't know who this is, T. Bros.*
Lot 1 Block 17 *Charlie* Hendrickson 1926 Central Ave. N.E. Minneapolis (Contract)
Lot 4 Block 13 *Hannah & Bina* Weiland *Quiewa, Minn. Box 121* (Contract)
Lot 5 Block 16 Cora Leitch 108-8 "Ave. S., St. Cloud, Minn. (Fee owner)

In the case of the first four, the assessor was unable to find out the full name and address, and he was unable to get the address of Cora Leitch.

Thanking you for any information you may furnish us with in regard to the above, I am

Yours very truly,

A. A. Cater

County Auditor.

ELO

Aug. 3, 1931.

J. S. Merrill,
Assessor Lake Shore Twp.,
Pequot, Minnesota.

Dear Sir:-

On July 2nd, I returned to you two appraisal cards covering added buildings in Lake Shore Township for this year. One covered a frame house belonging to a party by the name of "Bina" and the other was for a building located on Lot 6, Sec. 20, 135-29, in the name of W. C. Low.

At the same time I sent you a card to be filled out covering the finishing of the E. A. Smith building on Lot 11, Blk. 14, Tingdale Bros. Sherwood Forest. Rather than fill out a new card, I am enclosing herewith a copy of the appraisal card you returned in 1930 and I would request that you make a note of the additions on this card and return same to this office. Your book shows the addition of \$400 full and true value.

Please return the Bina and Low cards, together with the copy of the Smith card, at your very earliest convenience as we cannot complete our abstract for the State Tax Commission until this information is in.

Thanking you for your prompt attention to these matters, I am

Yours very truly,

ELO

County Auditor.

Will you also kindly give us the description of the "Bina" property. You did not know the first name or initials. With the description we might be able find out the full name.

A. A. CATER, AUDITOR
W. T. MCKEOWN, TREASURER
L. P. PETERSON, REGISTER OF DEEDS
A. K. MCPHERSON, CLERK OF COURT
L. G. MORICAL, SHERIFF

J. E. LUNDRIGAN, ATTORNEY
FRANK N. WHITNEY, JUDGE OF PROBATE
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OFFICE OF
A. A. CATER
AUDITOR, CASS COUNTY

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<i>Lot 1 Block 17</i>	<i>Charlie Hendrickson 1926 Central Ave. N.E. 9th St. (Contract)</i>
<i>Lot 4 Block 13</i>	<i>Hannah Weiland Nisewa, Mummy, Box 121 (Contract)</i>
<i>Lot 5 Block 16</i>	<i>Bina don't know who this is, T. Ber.</i>
	<i>Cora Leitch 108-8 "Ave. So., St. Cloud, Minn. (Fee owner)</i>

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Thanking you for your prompt attention to these matters, I am

Yours very truly,

ELO

County Auditor.

Will you also kindly give us the description of the "Bina" property. You did not know the first name or initials. With the description we might be able find out the full name.

Walker, Minn., July 20, 1931.

DEAR SIR:

In giving us the addresses of Contract Purchasers in Sherwood Forest in Lake Shore Township you failed to state if John W. Sulem - 2317 East 34th St. lived in Minneapolis -

~~St. Paul~~

Minneapolis, Minn.

Please let us know by return mail.
Thanking you in advance for this information.

Yours very truly,
A. A. CATER, County Auditor,
Cass County, Minn.

OFFICE OF

A. A. CATER

AUDITOR, CASS COUNTY

WALKER, MINNESOTA

July 2, 1931.

Tingdale Bros., Inc.,
433 Metropolitan Bank Bldg.,
Minneapolis, Minnesota.

Gentlemen:-

The assessor of Lake Shore Township has reported new buildings on the following descriptions in Sherwood Forest:

Lot 4, Blk. 16	<u>Carl E. Erickson</u> Contract Purchaser 4139 Vincent Ave. No. 10 Minneapolis	Frame House
Lot 10, Blk. 23	Wm. E. Souther Contract Purchaser Norwick, Minn	Frame House
Lot 13, Blk. 23	<u>Olga Borreson</u> Contract Purchaser 2215 Como Ave., West St. Paul	Split Log Cabin
Lot 10, Blk. 11	<u>Emil Plebuck</u> Contract Purchaser 1476 Lutton Ave., St. Paul	Frame Cabin
Lot 24, Blk. 15	E. A. Smith Contract Purchaser Nisswa, Minn	Frame House
Lot 1, Blk. 5	John W. Sulem Contract Purchaser 2317 East 34th St. Mpls	Frame House

Our records do not show the descriptions listed to be in the names shown by the assessor, presumably because they have been purchased on contract and will not appear in the owners name until deed is recorded. You will also note that the names returned by the assessor are not complete in every case and in the case of Lot '10, Blk. 11, he did not have the name at all.

Am wondering if you would check the above with your records and ascertain whether the assessor has reported the correct descriptions on which buildings have been added, also if you would give us the complete name and address of the party to whom each description is listed.

A great deal of trouble is caused if the added assessment for buildings is not entered on the correct description and we therefore try to get all the information in regard to same that we can, before making the changes on our tax rolls.

A. A. CATER, AUDITOR
W. T. MCKEOWN, TREASURER
L. P. PETERSON, REGISTER OF DEEDS
A. K. MCPHERSON, CLERK OF COURT
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N. W. SAWYER, SUPT. OF SCHOOLS

Tingdale Bros. Inc.,
2

I am Thanking you for your attention in this matter,

Yours very truly,



ELO

County Auditor.

1451
3200
4651

3200
1725
4925

УПРАВЛЕНИЕ
ПО ДЕЛАМ
СЕМЬИ И
СОЦИАЛЬНОМУ
ОПЕКУ

УПРАВЛЕНИЕ
ПО ДЕЛАМ
СЕМЬИ И
СОЦИАЛЬНОМУ
ОПЕКУ

УПРАВЛЕНИЕ
ПО ДЕЛАМ
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ОПЕКУ

Structures on Unplatted Real Estate assessed at 33 1/2 per cent of true and full value.
 Structures on Platted Real Estate assessed at 40 per cent of true and full value.
 NOTE: Attached Machinery assessed at 33 1/2 per cent of true and full value.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon
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Unplatted Real Estate assessed at 33 1/2 per cent of true and full value.
 Platted Real Estate assessed at 40 per cent of true and full value.
 NOTE: Attached Machinery assessed at 33 1/2 per cent of true and full value.

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1931
 Of Property Omitted from the Assessment Book of 1930 or former years, and assessed this year in accordance with the Provisions of Section 1985, Chapter 11, General Statutes, 1923

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	No. of Acres of Land exclusive of Town Lots	FULL AND TRUE VALUE	KIND OF STRUCTURES	Assessed Value of Additional Structures	Amount of Assessed Value Deducted by reason of fire, flood or otherwise	TOTAL VALUE
Henry Smith	Lot 3. Sec 9 1/2 W 1/2 SW 1.97 ac	9	13529		150	house	50	13	-

NAME OF OWNER	No. of School District	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	TOTAL NUMBER OF ACRES OF LAND	True and Full Value of Lands Exclusive of Structures and Improvements	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
								Structures and Improvements		Total True and Full Value of Lands, including all Structures, Improvements and Machinery	Assessed Value of Lands including all Structures, Improvements and Machinery	Assessed Value as Equalized by the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					

PERSONAL