

**ASSESSMENT BOOK**

FOR THE YEAR

**1929**

*Village of Pilloquin*  
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

1929.

Cass County, Minn. April 7

Frank J. Allen, Assessor of the Village of Pillager, According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village.

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.

A. A. Carter, 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. 1989. 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 the moneys, credits, bonds, shares of stock, and other personal property owned by him...

Sec. 2000. Farm property of non-resident. When the owner of livestock or other personal property is listed and assessed in the town or district where the farm is situated, provided that if the farm and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 2012. Personal property of electric light and power companies outside of cities and villages. The personal property of electric light and power companies having a fixed plant in any city, village or town, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

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

Sec. 2016. Personal under guardianship. The personal property of a person under guardianship shall be listed and assessed at the residence of the guardian, where the ward resides.

Sec. 2018. 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 listed between May 1 and July 1. The assessor of personal property, removing from one county town, or district to another between May 1 and July 1, shall be assessed in either county town or district in which he is assessed on May 1, and in the county town or district to which he is removed on July 1, unless he appears to the assessor that he is held for tax of the current year in the county town or district to which he is removed.

Sec. 2020. Exemption under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or for another person, or the person listing property for himself or for another person, is not a resident of the county town or district in which the property is listed, he shall take and deliver to the person assessed a copy of this statement, showing the valuation of the property so listed, as binding as if filed hereby.

Sec. 2023. 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 and value as he may determine, and shall file with the assessor a statement of such property, and view the same and the property thereon, and view the same and the property thereon, and view the same and the property thereon.

Sec. 2031. Classification of Property. What percentage of full value of personal property tax is hereby classified for purposes of taxation as follows: Class 1. All iron ore, whether mined or unmined, shall constitute one-tenth of its true and full value. If unmined, it shall be assessed at the true and full value.

Class 2. All household goods and furniture, including clocks, business instruments, sewing machines, wearing apparel, of personal and domestic purposes, or for the furnishing of a household, shall constitute one-tenth of its true and full value.

Class 3. All stock, poultry, hives, and all agricultural implements, except as provided by class three (3), shall constitute one-tenth of its true and full value.

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.

Section 1986, General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, a list of all lands, lots or parcels of land, 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 third Monday in APRIL, of each year.

The assessors shall meet at the office of the county auditor, on a day to be fixed by the Minnesota Tax Commission for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending said meeting and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

Village of Pillager Cass Co.



Returns Showing Grain Received in or Handled by Elevators and Warehouses in the \_\_\_\_\_ of \_\_\_\_\_ in the County \_\_\_\_\_  
of \_\_\_\_\_ for the Year 1929

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon  
Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of.....Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of.....Mill Per Bushel		★ Total Tax		REMARKS	
										Dollars	Cts.		Dollars	Cts.	Dollars	Cts.		

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise
					Dollars		Dollars	Dollars
John W. Lee	100 X 75' NW corner of NW 1/4 S 1/4	16	133	30	249	destroyed	82	200
Frank Hillson	100 X 165' of S 1/4 S 1/4	16	33	30	606	Added	193	200
Manfred Hislop	3 1/2 Acres of S 1/4 S 1/4	17	133	30	878	Deducted (See card)	128	292

Note ★ Assessors will not fill these Columns.

PERSONAL

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  
Nov. 27, 1929.

Frank L. Allen,  
Assessor Pillager Village,  
Pillager, Minnesota.

Dear Sir:-

For our information in making up our 1929 Tax List for the Village of Pillager, will you kindly advise the date that the Frank Gillson building was burned also the date that the new buildings were built.

The 1929 assessment is as of May 1st, and in order to make the proper correction on the tax rolls, we must know the dates of the fire and the date the new buildings were erected.

Am enclosing a self-addressed stamped envelope for your early reply and for which I thank you.

Yours very truly,

*A. A. Cater*  
County Auditor.

ELO

*The house was burned Oct 7<sup>th</sup> 1928  
They moved into new house Nov 25 1928*

*Frank L. Allen  
Pillager  
Minn*

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

OFFICE OF  
**A. A. CATER**  
AUDITOR, CASS COUNTY  
WALKER, MINNESOTA  
Nov. 30, 1929.

Frank L. Allen,  
Pillager, Minnesota.

Dear Sir:-

I again find it necessary to bother you for information in regard to the assessment for buildings on the Frank Gillson tract in Pillager Village.

Our records show the following tracts assessed to Frank Gillson:

Description	1928 Full and True Value Land	1928 Full and True Value Bldgs.	1928 Total Full and Value	1928 Assessed Value
100' x 165' of SE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 17, 133-30	\$ 74	\$ 600	\$ 674	\$ 225
100' x 165' of SE $\frac{1}{4}$ SE $\frac{1}{4}$ , less 30 x 140' (Gillson) and less 30' x 165' (Lee tract), Sec. 17, 133-30	100	1030	1130	377

From information heretofore given, I take it that the building assessed on the first description given above, \$600, is the one that was destroyed and it is on this tract that the new building which you have reported at a full and true value of \$580, is to be added. Is this correct? If so, I will deduct the \$600 assessed for building in 1928 and add \$580 for the new building.

I am enclosing herewith a self-addressed stamped envelope and would appreciate a reply from you by return mail if possible.

Thanking you, I am

Yours very truly,

*A. A. Cater*

County Auditor.

ELO

*Pillager Minn  
July 21 1929  
Mr. A. A. Cater  
Walker Minn  
Dear Sir: in reply to the above inquiry,  
this house was totally destroyed and a new house was rebuilt within 90 days and the valuation you have is of the new house*

*Yours Truly  
Frank L. Allen  
Pillager  
Minn.*

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

OFFICE OF  
**A. A. CATER**  
AUDITOR, CASS COUNTY  
WALKER, MINNESOTA  
July 25th, 1929.

Frank L. Allen,  
Pillager, Minn.

Dear Sir:

Kindly give the description from which the building, assessed in the name of Winfred Hislop, was moved. You have stated that this building valued at \$368 full and true value, on part of the SE $\frac{1}{4}$  of SE $\frac{1}{4}$ , Sec. 17-133-30, was moved from another location, but have not given the description of the property.

Enclosed find stamped, addressed envelope for your reply.

Yours very truly,

*A. A. Cater*  
County Auditor.

*MBL  
This building was moved from the Minnesota Power and Light Co Property at Pillager and I have not the description of the location from which it was moved. It was moved from near the Power House at Pillager*

Walker, Minn. *July 19,* 1929  
DEAR SIR: In the assessment book of Pillager Village you have Frank Gillson 100x165 of SE $\frac{1}{4}$ SE $\frac{1}{4}$  sec 16 town 133 range 30 full & true value of structure \$580 On the card you have \$754 Was this building just partially destroyed?  
Yours very truly,  
A. A. CATER, County Auditor,  
Cass County, Minn.

