

ASSESSMENT BOOK

FOR THE YEAR

1929

Village of Pillsbury
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 L. 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 year 1929 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.

A. A. Cater, 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 which he owns, or to which he is entitled, in his own name, or in the name of any other person, company or corporation, and all due from or owing by any person, company or corporation.

2. He shall also list separately, and in the name of his principal, partner, agent, or attorney, all the moneys, credits, bonds, shares of stock, and other personal property which he owns, or to which he is entitled, in the name of any other person, company or corporation, and all due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person for whose benefit it is held in trust, or by the executor or administrator.

4. The property of a person for whose benefit it is held in trust, or 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 a receiver, by such receiver.

9. The property of manufacturers and others in the hands of a receiver, by such receiver.

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30. The property of manufacturers and others in the hands of a receiver, by such receiver.

Sec. 2017. Property owned between May 1 and July 1, of the current year, shall be assessed in either town, or district, or county, according to the provisions of law. Property owned between July 1 and July 31, shall be assessed in either town, or district, or county, according to the provisions of law. Property owned between August 1 and August 31, shall be assessed in either town, or district, or county, according to the provisions of law. Property owned between September 1 and September 30, shall be assessed in either town, or district, or county, according to the provisions of law. Property owned between October 1 and October 31, shall be assessed in either town, or district, or county, according to the provisions of law. Property owned between November 1 and November 30, shall be assessed in either town, or district, or county, according to the provisions of law. Property owned between December 1 and December 31, shall be assessed in either town, or district, or county, according to the provisions of law.

Sec. 2020. Lists to be verified. Every person required to list his property shall verify the same by a sworn statement, which shall be filed with the assessor on or before the first day of August next following the date of the assessment.

Sec. 2021. Failure to obtain list. In case of failure to obtain a list of property, the assessor may cause a list to be made up by himself or by some other person, and the same shall be assessed as if it were a true and correct list.

Sec. 2022. False statement. Any person who makes a false statement in making any statement, oral or written, which is required or authorized by law, or who makes a false statement in making any statement, oral or written, which is required or authorized by law, shall be liable to a fine of not more than \$100.

Sec. 2023. Classification of Property. What percentage of full value of personal property tax is hereby classified for purposes of taxation as follows:

Class 1. Live stock, whether mated or unmated, shall constitute one percent of its true and full value. If unmated, it shall be assessed at the rate of two percent. The real estate in which it is located, whether land or water, shall be classified and assessed in accordance with the provisions of law.

Class 2. Live stock, whether mated or unmated, shall constitute one percent of its true and full value. If unmated, it shall be assessed at the rate of two percent. The real estate in which it is located, whether land or water, shall be classified and assessed in accordance with the provisions of law.

Class 3. Live stock, whether mated or unmated, shall constitute one percent of its true and full value. If unmated, it shall be assessed at the rate of two percent. The real estate in which it is located, whether land or water, shall be classified and assessed in accordance with the provisions of law.

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.

Village of Pillager Cass Co.

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 7th 1928
They moved into new house Nov 25 1928*

*Frank L Allen
Pillager
Minn*

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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 True 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
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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 described 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.

