

ASSESSMENT BOOK
FOR THE YEAR
1929

Village of Walker
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
210-212 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 9 1929.

R. J. Ross, Assessor of the Village of Walker. 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. D. Cate, 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 every kind, 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. Personal property shall be listed in the manner directed in this chapter. Sec. 1994. 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. 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. 2017. Property moved between May and July. The owner of personal property, when removed from one county, town, or district in which he is first called upon by the assessor. A person moving into this state from another state between said dates, shall list his personal property in the county, town, or district in which he resides, unless he shall make it his business to list it in the county, town, or district in which he resides for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of death. In case of death as to the proper place of listing personal property or where it can be listed, the assessor shall determine the place for listing and assessing the same by the county board of administration; and if between the death of the decedent and the date of the assessment, the assessor shall determine the place for listing and assessing the same by the county board of administration; and where determined in either case shall be as hereinafter provided.

Sec. 2022. Examination under oath. Whenever the assessor shall be required to examine the personal property of any person, he shall examine such property under oath, and shall make a return thereon to the assessor. Sec. 2023. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall determine the place for listing and assessing the same by the county board of administration; and if between the death of the decedent and the date of the assessment, the assessor shall determine the place for listing and assessing the same by the county board of administration; and where determined in either case shall be as hereinafter provided.

Sec. 2024. Personal property of non-resident. When the owner of personal property is a non-resident, the assessor shall determine the place for listing and assessing the same by the county board of administration; and if between the death of the decedent and the date of the assessment, the assessor shall determine the place for listing and assessing the same by the county board of administration; and where determined in either case shall be as hereinafter provided.

Sec. 2025. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death. Sec. 2026. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2027. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death. Sec. 2028. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2029. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death. Sec. 2030. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2031. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death. Sec. 2032. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 1985. 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, 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 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 one dollar per day for each day necessarily consumed in attending said meeting and one dollar per day for each day necessarily consumed in going from his home to and returning from the meeting, to be computed by the county treasurer upon the warrant of the county auditor.

Village of Walker, Cass Co.

PERSONAL

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For Convenience of Auditor in Showing Boundaries of School Districts

Village of Walker (Sch. Dist. #5)
 Township No. _____ Range No. _____ Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
13	17	16	15	14	13
19	20	21	22	23	24
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Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1929.

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 6250, of General Statutes of Minnesota, 1925.

Assessor. _____ Dated _____ 1929.

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ in the County _____ 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 1/3 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.	

Note ★ Assessors will not fill these Columns.

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rdg.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise Dollars
Emma Griffith & Emil & Hazel Bilben						Barn removed		Lot 1 57
R. J. Powell						Summer cottage		85
R. J. Powell ->						" "		79

PERSONAL

Assessors Return of Taxable Real Property in the _____ of _____ County of _____ Minn., for the Year 1929

Of Property Omitted from the Assessment Book of 19... or former Years, and Assessed this Year in accordance with the provisions of Section 1965, General Statutes of 1923.
 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.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NATURAL CONDITIONS		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS												
							C-Combined Timber 1-100 ft.	S-Short Wood 100-150 ft.	True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements		Total True and Full Value of Land Including all Structures and Improvements	Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Left by the Board of Review	Total Assessed Value as Equalized by the County Board	Total 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						Dollars	Dollars								
							Acres	IMVs	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars										

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment, You will please follow form as indicated on this Sample Sheet County of _____ State of Minnesota, for the Year 1929.

CLASS 3-Continued										CLASS 3-A-Assessed at 10% of True and Full Value					CLASS 4-Assessed at 40% of True and Full Value																			
39	40	41	42	43	44	45				Total Assessed Value Class 3	Total True Value Class 3	46	47	48	49	50	Total Assessed Value Class 3-A	Total True Value Class 3-A	51	52	53	54	55	56	57	Total Assessed Value Class 4	Total True Value Class 4							
Shops and Stores	Office Furniture, Fixtures and Professional Fees	Stock, Furniture and Equipment of Hotels, Restaurants, Etc.	Stock, Furniture, Tables, etc.	Furniture, Tools, Equipment of Barber Shops	Shares of Stock of Banks and Mortgage Loan Companies	All other Personal Property in Class 3				Dollars	Dollars	Farm Tools, Implement, Machinery, etc.	Grain, Cattle and Horses	All other Personal Property in Class 3-A	Trucking Machinery used by the owner	Tractors, Portable Engines, etc.	Dollars	Dollars	Elevators, Warehouses, etc.	Structures on Land entered under the U.S. Land Law	Steam and Motor Boats, etc.	Street Railway Cars	Rail, Poles, Wire, etc.	Bonds and Stocks	All other Personal Property in Class 4	Dollars	Dollars							
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars					
150										3960	11880	20	30	10	50	50	160	1600	1800												1800	4500		
										481	1443	15	20	5			40	400																
										665	1995	15				15	30	300																
80										2330	6990																							
										757	2271	18				15	33	330																
50										360	1050																							
										807	2421					45	45	450																
125										3465	10395																							
405										12815	38445	68	50	15	50	125	308	3080	1800														1800	4500

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