

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Birch Lake

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

County, Minn.

Harry A. Young, Assessor of the Town of Birch Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Birch Lake Township for the year 1927, 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.

H. A. Young, 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.
1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of property of such company or corporation, * * * in which he has any interest, money loaned or invested, annuities, franchises, royalties, and other personal property.
2. The property of a person for whose benefit it is held in trust, or by his guardian, or by the person having such property in charge, shall be listed by the trustee, guardian, or person in charge.
3. The property of a person for whose benefit it is held in trust, or by his guardian, or by the person having such property in charge, shall be listed by the trustee, guardian, or person in charge.
4. The property of a person for whose benefit it is held in trust, or by his guardian, or by the person having such property in charge, shall be listed by the trustee, guardian, or person in charge.
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 in and to Chapter 202.

Sec. 2005. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed in the name of the principal or partner, or of the agent or officer thereof, in the town or district where the business is carried on, and assessed in the town or district in which the principal place of business of such firm is located.

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages 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 decedent shall be listed in the town or district in which the principal place of business of the decedent was 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 assessed in the town or district in which the principal place of business of the guardian is located.

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.

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 cause to be printed the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, the acreage, 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 shall 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 the sum of four dollars per day for each mile necessarily traveled in going from his home to and returning from the county seat at the rate of five cents for each mile necessarily traveled and paid out of the county treasury upon the warrant of the county auditor.

Sec. 2017. Property moved between May and July. The owner of real estate in any town or district shall file a statement of the amount and value of such property, and assess the same at such amount and value, on or before July 1 and July 15, respectively, in the town or district in which the real estate is located. A person having the property owned by him on May 1 of such year in the county, or in any town or district therein, shall file a statement of the amount and value of such property, and assess the same at such amount and value, on or before July 1 and July 15, respectively, in the town or district in which the real estate is located.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the town or district in which real estate shall be listed, the assessor shall list the same in the town or district in which the real estate is located, and the assessor shall be liable for the same in that town or district. In case of doubt as to the town or district in which real estate shall be listed, the assessor shall list the same in the town or district in which the real estate is located, and the assessor shall be liable for the same in that town or district.

Sec. 2020. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a list of the property owned by him, on a verified statement of all such property, and the assessor shall verify the same. The assessor shall also make accurate statements in like manner of all other property owned by him, and the assessor shall be liable for the same in that town or district. The assessor shall be liable for the same in that town or district.

Sec. 2030. False statement regarding taxes. Every person who makes a false statement, oral or written, which is required or authorized by law to be made for the purpose of evading the payment of taxes, or who makes a false statement, oral or written, which is required or authorized by law to be made for the purpose of evading the payment of taxes, shall be liable for the same in that town or district.

Sec. 2032. Failure to obtain list. In case of failure to obtain a list of the property owned by him, the assessor shall be liable for the same in that town or district. The assessor shall be liable for the same in that town or district.

Sec. 2033. Failure to obtain list. In case of failure to obtain a list of the property owned by him, the assessor shall be liable for the same in that town or district. The assessor shall be liable for the same in that town or district.

Sec. 2034. Failure to obtain list. In case of failure to obtain a list of the property owned by him, the assessor shall be liable for the same in that town or district. The assessor shall be liable for the same in that town or district.

Sec. 2035. Failure to obtain list. In case of failure to obtain a list of the property owned by him, the assessor shall be liable for the same in that town or district. The assessor shall be liable for the same in that town or district.

Sec. 2036. Failure to obtain list. In case of failure to obtain a list of the property owned by him, the assessor shall be liable for the same in that town or district. The assessor shall be liable for the same in that town or district.

Sec. 2037. Failure to obtain list. In case of failure to obtain a list of the property owned by him, the assessor shall be liable for the same in that town or district. The assessor shall be liable for the same in that town or district.

Sec. 2038. Failure to obtain list. In case of failure to obtain a list of the property owned by him, the assessor shall be liable for the same in that town or district. The assessor shall be liable for the same in that town or district.

Sec. 2039. Failure to obtain list. In case of failure to obtain a list of the property owned by him, the assessor shall be liable for the same in that town or district. The assessor shall be liable for the same in that town or district.

Birch Lake, Cass Co.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 Range No. 30 Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
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Assessor's Report on Tree Bounty in the Town of _____

County of _____

Minnesota, 1927.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that condition by replanting or otherwise 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, 1923.

Assessor.

1927

Dated

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

December 6, 1927

Harry A. Young,
Assessor, Birch Lake Twp.,
Hackensack, Minnesota.
Dear Sir:

You have listed in your 1927 Assessment Book as Real Property Omitted in former years, \$150, assessed valuation of buildings on C. Gilia's land, and \$200, assessed valuation of buildings on your land in Section 17-140-30. The NE $\frac{1}{4}$ of NE $\frac{1}{4}$ and SE $\frac{1}{4}$ of NE $\frac{1}{4}$ are in the name of Gilia. The SW $\frac{1}{4}$ of NE $\frac{1}{4}$ and SE $\frac{1}{4}$ of NW $\frac{1}{4}$ are in the name of Harry A. Young. Please give us an immediate reply as to the particular forties on which these buildings are located, and greatly oblige.

Yours very truly,

A. A. Cater
CO. Auditor.

VVV

*Gilia buildings are in the S. E. of N. E.
Youngs " " " S. E. of N. W.*

*Gilia other forty is N. E. of N. E.
Youngs " " " S. W. of N. E.*

*I think that before that my building
were assessed in the wrong forty*

H. A. Young