

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

Cass

County, Minn.

Harry A. Young Assessor of the Town of Birch Lake

1927.

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.

J. A. Gales 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 his moneys, credits, bonds, shares of stock, and other personal property in his name, or in the name of such company or corporation as he may own, or in which he may have money loaned or invested, annuities, franchises, royalties, and other personal property.
2. He shall also list all such property, and in the name of his principal, all moneys and credits held in trust for him, or otherwise controlled by him as the agent or attorney, or on behalf of another person, or in any other capacity, and all moneys deposited subject to his order, check or draft, or 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 having such property in charge.
4. The property of a person for whose benefit it is held in trust shall be listed by the trustee, 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 an agent, by such agent in the name of his principal, as mentioned in this chapter.

Sec. 1989. Where listed. Property shall be listed as otherwise provided. Personal property shall be listed in the town or district, town, or district where the owner, agent, or trustee resides.

Sec. 1995. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed in the town or district where his business is operated and exclusively controlled by his business, and designated to be transported out of this state shall be listed and taxed in the taxing district where found on May 1, and all other personal property shall be listed and assessed in the town or district of the taxing district, and of the state as other taxes are paid, but such property shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2000. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the property shall be listed in the town or district where the farm is situated. Provided, that if the principal place of business of the owner, agent, or trustee is located in the town or district in which the principal place of business of such farm is located.

Chap. 312. Lairs 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of value, shall be listed and assessed in the town or district where they are used, and shall be listed and assessed in the town or district where the owner, agent, or trustee resides, as "where used."

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 where the principal place of business of such 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 any city or village shall be listed and assessed by the assessors of the town or district where such property is used, and shall be listed and assessed in the town or district where the principal place of business of such company is located.

Sec. 2014. Estates of decedents. The personal property of the decedent shall be listed 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 the state as other taxes are paid, but such property shall not be removed beyond the borders of this state until all such taxes are paid in full.

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 print out, for the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, lot, town, township, 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 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 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.

Sec. 2017. Property moved between May and July. The owner of property in any town or district shall, on or before July 1, file with the assessor a verified statement of all real and personal property in such town or district in this state as he is first called upon by the assessor. A person having the property owned by him on May 1 of such year in the county, town, or district, shall file such statement with the assessor at year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to where property shall be listed, the assessor shall list it in some county the place for listing and assessing shall be determined by the assessor. If the property is in different counties, or places in different counties, by the assessor, he shall list it in the county where the value of the property is the greatest, or where it is held for tax of the current year on the property in another state.

Sec. 2022. Lists to be verified. Every person authorized to list property for taxation shall make out and deliver to the assessor a verified statement of all real and personal property owned by him, or under his control, in this state, and shall also make accurate statements in like manner of all other personal property owned by him, or under his control, in any other state or territory, which is required or authorized to list; and, if such persons shall refuse to make full and accurate statements, they shall be liable to a fine of not more than ten dollars, or imprisonment for not more than ten days, or both, at the discretion of the court.

Sec. 2027. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, or structure, and view the same and the property therein.

Sec. 2030. Examination under oath. Whenever the assessor shall be called upon to list property, he shall, before making out and filing a list, examine under oath, or for any other person, company or corporation, the list and the complete list thereof, if between where it is required to list; and, if such persons shall refuse to make full and accurate statements, they shall be liable to a fine of not more than ten dollars, or imprisonment for not more than ten days, or both, at the discretion of the court.

Sec. 2033. Failure to obtain list. In case of failure to obtain a list, or of a list being incomplete, the assessor shall, at the amount and value of such property, and assess the same at such amount and value, and shall file such list with the assessor of the statement showing the valuation of the property so listed.

Sec. 2037. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, or structure, and view the same and the property therein.

Sec. 2040. Examination under oath. Whenever the assessor shall be called upon to list property, he shall, before making out and filing a list, examine under oath, or for any other person, company or corporation, the list and the complete list thereof, if between where it is required to list; and, if such persons shall refuse to make full and accurate statements, they shall be liable to a fine of not more than ten dollars, or imprisonment for not more than ten days, or both, at the discretion of the court.

Sec. 2043. Failure to obtain list. In case of failure to obtain a list, or of a list being incomplete, the assessor shall, at the amount and value of such property, and assess the same at such amount and value, and shall file such list with the assessor of the statement showing the valuation of the property so listed.

Sec. 2047. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, or structure, and view the same and the property therein.

Sec. 2050. Examination under oath. Whenever the assessor shall be called upon to list property, he shall, before making out and filing a list, examine under oath, or for any other person, company or corporation, the list and the complete list thereof, if between where it is required to list; and, if such persons shall refuse to make full and accurate statements, they shall be liable to a fine of not more than ten dollars, or imprisonment for not more than ten days, or both, at the discretion of the court.

Sec. 2053. Failure to obtain list. In case of failure to obtain a list, or of a list being incomplete, the assessor shall, at the amount and value of such property, and assess the same at such amount and value, and shall file such list with the assessor of the statement showing the valuation of the property so listed.

Sec. 2057. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, or structure, and view the same and the property therein.

Sec. 2060. Examination under oath. Whenever the assessor shall be called upon to list property, he shall, before making out and filing a list, examine under oath, or for any other person, company or corporation, the list and the complete list thereof, if between where it is required to list; and, if such persons shall refuse to make full and accurate statements, they shall be liable to a fine of not more than ten dollars, or imprisonment for not more than ten days, or both, at the discretion of the court.

Sec. 2063. Failure to obtain list. In case of failure to obtain a list, or of a list being incomplete, the assessor shall, at the amount and value of such property, and assess the same at such amount and value, and shall file such list with the assessor of the statement showing the valuation of the property so listed.

Sec. 2070. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, or structure, and view the same and the property therein.

Sec. 2073. Examination under oath. Whenever the assessor shall be called upon to list property, he shall, before making out and filing a list, examine under oath, or for any other person, company or corporation, the list and the complete list thereof, if between where it is required to list; and, if such persons shall refuse to make full and accurate statements, they shall be liable to a fine of not more than ten dollars, or imprisonment for not more than ten days, or both, at the discretion of the court.

Sec. 2077. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, or structure, and view the same and the property therein.

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
<i>Unorganized</i>					
10	20	21	22	23	24
30	29	28	27	26	25
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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 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, 1923.

Assessor _____ Dated _____ 1927.

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