

**ASSESSMENT BOOK**

FOR THE YEAR

**1929**

*Town of Boy Lake*

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEAD, BLANKS,  
RUBBER AND COUNTY SUPPLIES

219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 9, 1929.

Halvor Bergdal, Assessor of the Town of Boy Lake, 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. A. Selin, 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 property, ...

Sec. 1994. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed by the owner, agent, or trustee thereof, ...

Sec. 2004. Executors, etc. on railroad. All elevators and wagons, with the machinery and fixtures therein, situated upon the land and appurtenant thereto, ...

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, ...

Sec. 2014. Estates of decedents. The personal property of the place of listing 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 ward resides, ...

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 make out, in the real property assessment book, complete lists of all real property in each district, ...

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another, ...

Sec. 2018. Where listed in case of death. In case of death, as provided in this chapter, ...

Sec. 2022. Lists to be verified. Every person required to list property for taxation shall make out and sign a list, ...

Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property and assess the same at such amount, ...

Sec. 2028. Classification of Property. What percentage of full value shall be assessed for personal property, ...

Class 1. Iron ore. Whether valued or unmined, shall constitute one class, ...

Class 2. Live stock, poultry, all agricultural products, except hogs, ...

Class 3. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements, ...

Class 4. All property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

Boy Lake Cross Co.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 142 Range No. 28 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
30	29	28	27	26	25
31	33	32	34	35	36

**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 replacing 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 0250, of General Statutes of Minnesota, 1928.

Assessor.

Dated 1929.



June 11th, 1929.

Halvor Berger,  
Brevik, Minn.

Dear Sir:

The following lands have been added to the 1929 Tax Lists for Boy Lake Township:

Name	Description	Acres	Value
Hans Leines	NW $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ , less $\frac{1}{2}$ Acre		0.50
R. W. Fuller	$\frac{1}{2}$ Acre of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$		.50
Waus-E-Quance	Lot 3		45.00
Waus-E-Quance	$\frac{1}{2}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ & NE $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$		30.00

All the above descriptions are in Section 28-14'-28. Kindly enter same in your 1929 Assessment Book and place values on same.

Yours very truly,

M.L.

County Auditor.

Assessed, by the Erection or Destruction of Buildings or Structures Thereon  
 Structures on Unplatted Property Assessed at 33% Per Cent of True and Full Value.

Sec. or	Town or	Range	True and Full Value of Structures	KIND OF STRUCTURES	Assessed Value of Additional	Reduction of Assessed Value on Account of Loss

*Brevik Minn  
July 23-29*

*A.A. Cater Auditor Cassel.*

Dear Sir,

With reference to raise in valuation on description you mention on back side of this sheet. The raise from \$100.00 to \$140.00 was on land of said description

Assessors Return of Taxable Real Property in the Town of Boy Lake County of Cass Minn., for the Year 1929

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			
							Cultivated (Level)	S-Shed (No. of)	True and Full Value of Land Exclusive of Structures and Improvements	Structures and Improvements	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures and Improvements and Machinery	Assessed Value of Land Including all Structures and 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
R. W. Fuller.		1/2 Acre of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$	28	142	28	50			15		15	5				
Julia Kirkwood		SE $\frac{1}{4}$ of SW $\frac{1}{4}$	30	142	28	40 <sup>00</sup>	H	Wd	200	100	420	440	300	100	140	
Hans Leines		NW $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ less $\frac{1}{2}$ Acre	28	142	28	9 <sup>50</sup>	T	Wd	90	75	165	55				
Michiel J. Truohney		Low Lot 10.	30	142	28	27 <sup>40</sup>	T	Wd.	600	105	705	235				
Waus-E-Quance.		Lot 3.	28	142	28	45 <sup>00</sup>	H	Wd.	360		360	120				
Waus-E-Quance		S $\frac{1}{2}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ & NE $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$	28	142	28	30 <sup>00</sup>		H Wd.	240		240	80				
										1505	230	1735	595			

*Should be NE $\frac{1}{4}$  of NW $\frac{1}{4}$  and NE $\frac{1}{4}$  of NW $\frac{1}{4}$  NW $\frac{1}{4}$*

June 11th, 1929.

Halver Berger,  
Brevik, Minn.

Dear Sir:

The following lands have been added to the 1929 Tax Lists for Boy Lake Township:

Name	Description	Acres	Value
Hans Leines	NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub> , less <sup>1</sup> / <sub>2</sub> Acre		0.50
R. W. Fuller	<sup>1</sup> / <sub>2</sub> Acre of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub>		.50
Waus-E-Quance	Lot 3		45.00
Waus-E-Quance	<sup>1</sup> / <sub>2</sub> of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub> & NE <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub>		30.00

All the above descriptions are in Section 28-142-28. Kindly enter same in your 1929 Assessment Book and place values on same.

Yours very truly,

M.L. County Auditor.

Assessed, by the Erection or Destruction of Buildings or Structures Thereon  
Use, Structures on Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.

Sec. or	Town or	Range	True and Full Value of Structures	KIND OF STRUCTURES	Assessed Value of	Reduction of Assessed Value on Account of
<p>OFFICE OF  <b>A. A. CATER</b>            AUDITOR, CASS COUNTY            WALKER, MINNESOTA            July 19, 1929.</p>						
<p>A. A. CATER, AUDITOR            W. T. MCKEOWN, TREASURER            L. P. PETERSON, REGISTER OF DEEDS            A. K. McPHERSON, CLERK OF COURT            L. G. MORICAL, SHERIFF</p>			<p>J. E. LUNDRIGAN, ATTORNEY            FRANK N. WHITNEY, JUDGE OF PROBATE            JOHN M. GREENE, SURVEYOR            J. THEO. KLEVEN, CORONER            N. W. SAWYER, SUPT. OF SCHOOLS</p>			
<p>Halver Berger,            Assessor Boy Lake Twp.,            Brevik, Minnesota.</p>						
<p>Dear Sir:-</p> <p>In checking over the assessments made on new lands, I find that you have the following values entered on the SE<sup>1</sup>/<sub>4</sub> of SW<sup>1</sup>/<sub>4</sub>, Sec. 30, 142-28:</p> <p style="margin-left: 40px;">Land \$ 200            Bldgs. 100</p> <p style="margin-left: 40px;">Total -300            Assessed Value 100</p> <p>Then, I note that the Town Board raised the assessed value from \$100 to \$140. What was this raise on, the land or the buildings?</p> <p>Kindly furnish us with this information at your earliest convenience, and oblige,</p> <p style="text-align: right;">Yours very truly,  <i>A. A. Cater</i>            County Auditor.</p>						
<p>ELO</p>						

Assessors Return of Taxable Real Property in the Town of Boy Lake County of Cass 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 1985, General Statutes of 1923.

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			
							Cultivated 1-1000	5-1000	True and Full Value of Land Exclusive of Structures and Improvements	Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures and Improvements	Assessed Value of Land Including all Structures and Machinery	Total Assessed Value as Left by the Board of Review	Total Assessed Value as Equalized by the County Board
R. W. Fuller.		1/2 Acre of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub>	28	142	28	50			15			15	5			
Julia Kirkwood		SE <sup>1</sup> / <sub>4</sub> of SW <sup>1</sup> / <sub>4</sub>	30	142	28	40 <sup>00</sup>	H	Wd	200	100	300	100	140			
Hans Leines		1/2 Acre of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub>	28	142	28	9 <sup>50</sup>	T	Wd	90	75	165	55				
Michiel J. Furey		Low Lot 10.	30	142	28	27 <sup>40</sup>	T	Wd	600	405	705	235				
Waus-E-Quance		Lot 3.	28	142	28	45 <sup>00</sup>	H	Wd	360		360	120				
Waus-E-Quance		S <sup>1</sup> / <sub>2</sub> of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub> & NE <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub>	28	142	28	30 <sup>00</sup>		H Wd.	240		240	80				
<p><i>Should be NE<sup>1</sup>/<sub>4</sub> of NW<sup>1</sup>/<sub>4</sub> NW<sup>1</sup>/<sub>4</sub> and NE<sup>1</sup>/<sub>4</sub> of NW<sup>1</sup>/<sub>4</sub> NW<sup>1</sup>/<sub>4</sub></i></p>																
<p>1505 280      1785 595</p>																

