

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Leech Lake

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BANK AND
COUNTY SUPPLIES, 219-227 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1927.
County, Minn., Cass
Assessor of the Town of Leech Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the said Leech Lake, Minn., 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.
A. A. Selzer 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.

WIEN 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. 1990. 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 money, credits, bonds, shares of stock, annuities, or other personal property (except the property of such companies or corporations (which the state), money loaned or invested, annuities, franchises, royalties, and other personal property).

2. He shall also list separately, and in the name of, his principal, partner, or other person, all property which he owns or otherwise controlled by him as the agent or attorney, or on account of another person, company or corporation, and all money deposited or otherwise held for another 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 therein provided.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, all personal property shall be listed and assessed at the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property of merchants and manufacturers shall be listed and assessed as follows:

1. The personal property of a merchant or manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

2. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

3. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

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9. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

10. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

11. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

12. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

13. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

14. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

15. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

16. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

17. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

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19. The personal property of a manufacturer shall be listed and assessed in the town or district where his business is carried on. It includes his stock, fixtures, and other personal property, and is to be listed and assessed on May 1, and all such property shall be listed and assessed in the town or district where the business is carried on.

Sec. 2017. Property moved between May and July. The owner of property moved between May 1 and July 1, shall be assessed in either of the two ways provided in this chapter, at the discretion of the assessor.

Sec. 2018. Property owned by him on May 1 of such year in the county, but which is located in another county, shall be assessed in either of the two ways provided in this chapter, at the discretion of the assessor.

Sec. 2019. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a list of such property owned by him on May 1 of the current year, which shall be verified by him on or before May 15 of the current year.

Sec. 2020. Failure to obtain list. In case of failure to obtain a list of such property, and assess the amount thereof, the assessor shall be assessed in either of the two ways provided in this chapter, at the discretion of the assessor.

Sec. 2021. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is false in any particular, shall be assessed in either of the two ways provided in this chapter, at the discretion of the assessor.

Sec. 2022. Classification of Property. What percentages of all personal property shall be assessed in each of the three preceding classes shall be determined by the assessor, and shall be as follows:

Class 1. From one whether mined or unmined, shall constitute class one, and shall be assessed at fifty (50) per cent of its full value.

Class 2. Live stock, poultry, all agricultural products, except such as are mentioned in class three, shall constitute class two, and shall be assessed at forty (40) per cent of its full value.

Class 3. All agricultural products in the hands of the owner, and all other personal property, shall constitute class three, and shall be assessed at ten (10) per cent of its full value.

Class 4. All property not included in the three preceding classes shall constitute class four, and shall be assessed at twenty-five (25) per cent of its full value.

Class 5. All personal property, except such as are mentioned in class three, shall constitute class five, and shall be assessed at ten (10) per cent of its full value.

Class 6. All personal property, except such as are mentioned in class three, shall constitute class six, and shall be assessed at ten (10) per cent of its full value.

Class 7. All personal property, except such as are mentioned in class three, shall constitute class seven, and shall be assessed at ten (10) per cent of its full value.

Class 8. All personal property, except such as are mentioned in class three, shall constitute class eight, and shall be assessed at ten (10) per cent of its full value.

Class 9. All personal property, except such as are mentioned in class three, shall constitute class nine, and shall be assessed at ten (10) per cent of its full value.

Class 10. All personal property, except such as are mentioned in class three, shall constitute class ten, and shall be assessed at ten (10) per cent of its full value.

Class 11. All personal property, except such as are mentioned in class three, shall constitute class eleven, and shall be assessed at ten (10) per cent of its full value.

Class 12. All personal property, except such as are mentioned in class three, shall constitute class twelve, and shall be assessed at ten (10) per cent of its full value.

Class 13. All personal property, except such as are mentioned in class three, shall constitute class thirteen, and shall be assessed at ten (10) per cent of its full value.

Class 14. All personal property, except such as are mentioned in class three, shall constitute class fourteen, and shall be assessed at ten (10) per cent of its full value.

Class 15. All personal property, except such as are mentioned in class three, shall constitute class fifteen, and shall be assessed at ten (10) per cent of its full value.

Class 16. All personal property, except such as are mentioned in class three, shall constitute class sixteen, and shall be assessed at ten (10) per cent of its full value.

Class 17. All personal property, except such as are mentioned in class three, shall constitute class seventeen, and shall be assessed at ten (10) per cent of its full value.

Class 18. All personal property, except such as are mentioned in class three, shall constitute class eighteen, and shall be assessed at ten (10) per cent of its full value.

Class 19. All personal property, except such as are mentioned in class three, shall constitute class nineteen, and shall be assessed at ten (10) per cent of its full value.

Class 20. All personal property, except such as are mentioned in class three, shall constitute class twenty, and shall be assessed at ten (10) per cent of its full value.

Class 21. All personal property, except such as are mentioned in class three, shall constitute class twenty-one, and shall be assessed at ten (10) per cent of its full value.

Class 22. All personal property, except such as are mentioned in class three, shall constitute class twenty-two, and shall be assessed at ten (10) per cent of its full value.

Class 23. All personal property, except such as are mentioned in class three, shall constitute class twenty-three, and shall be assessed at ten (10) per cent of its full value.

Class 24. All personal property, except such as are mentioned in class three, shall constitute class twenty-four, and shall be assessed at ten (10) per cent of its full value.

Class 25. All personal property, except such as are mentioned in class three, shall constitute class twenty-five, and shall be assessed at ten (10) per cent of its full value.

Class 26. All personal property, except such as are mentioned in class three, shall constitute class twenty-six, and shall be assessed at ten (10) per cent of its full value.

Class 27. All personal property, except such as are mentioned in class three, shall constitute class twenty-seven, and shall be assessed at ten (10) per cent of its full value.

Class 28. All personal property, except such as are mentioned in class three, shall constitute class twenty-eight, and shall be assessed at ten (10) per cent of its full value.

Class 29. All personal property, except such as are mentioned in class three, shall constitute class twenty-nine, and shall be assessed at ten (10) per cent of its full value.

Class 30. All personal property, except such as are mentioned in class three, shall constitute class thirty, and shall be assessed at ten (10) per cent of its full value.

Leech Lake, Cass Co.

PERSONAL

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.

Assessors Return of Taxable Real Property in the _____ of _____ County of _____ Minn., for the Year 1927
 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.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise
Christ Peterson	on sec 6 lot 5	6	14331	200	House	67	
				200		67	

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	Timber	True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of 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 Machinery	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	Total Assessed Value as Equalized by the Minnesota Tax Commission		

PERSONAL