

ASSESSMENT BOOK

FOR THE YEAR

1927

*Down & May*  
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BANK AND  
COUNTY SUPPLIES, 219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.











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 L. P. PETERSON, REGISTER OF DEEDS  
 A. K. MCPHERSON, CLERK OF COURT  
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J. E. LUNDRIKAN, 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

August 29, 1927

A. J. Hicks,  
 Motley, Minn.,  
 Dear Sir:

In your 1927 Assessment Book under the heading, "Increase or Decrease in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings Thereon," you have the following:

Name	Description	True & Full Val.	Assessed Val. of Add'n'l. Structures	Reduction in Assessed Val. acc't loss by fire, etc.
James Francisco	Lots 3-4-5-6 Sec. 31-134-31	475 (Barn)	50	225

*The assessment for the barn was \$475.00. The assessed value is \$50.00. The reduction in assessed value is \$108.00.*

We understand that the true and full value of additional structures is \$150 which leaves \$325 full and true value for buildings destroyed. The assessed value of buildings destroyed is one-third of \$325 or \$108. As our figures do not check with yours, we ask that you kindly advise us which is correct and how you arrive at your figures.

On same page opposite F.A. Swenson's name, you have \$70 Assessed valuation of a new barn but you have not given the description of his land. Please furnish us with this information also.

Yours very truly,

*Deducted \$108 as \$50 was not added structure but bldgs left after barn burned a.m.*  
 A. A. Cater  
 Co. Auditor.

VVV

Dear Sir:

I find in my record book that I assessed the buildings which still remain on the place of James Francisco at \$150, true and full, as \$50, assessed valuation.

The assessment should appear in the books there as I have corrected them above. The description of Mr. Swenson's land is N.E. 1/4 S.E. 1/4 Sec. 7. Twp. 133. R. 31.  
 Yours Truly  
 A. J. Hicks

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A. A. CATER  
AUDITOR, CASS COUNTY  
WALKER, MINNESOTA

September 15, 1927

A. J. Hicks,  
Motley, Minn.,  
Dear Sir:

Regarding Lots 3-4-5-6 Sec. 31-134-31.  
The true and full value of buildings and other structures as assessed in 1926 is \$480. This value was raised to \$499 by the County Board and State Tax Commission. Please tell us how much of this valuation, \$499, was destroyed by fire and if there were any additional buildings on the property on May 1, 1927.

Yours very truly,

A. A. Cater

Co. Auditor

VVV

Dear Sir:- It seems that after the county board had made this raise that the true and full valuation of lots 3-4-5-6 sec 31-134-31. was \$499. Before time for the property to be assessed again the barn burned which was the building which represented the greater part of the valuation. No more buildings have been built on the property. I had leave the place with no buildings except a very small house in a poor state of repair which I valued at \$150, true and full value, \$50 assessed value (over)



At least that was my intention and  
if I mad any mistakes which it seemed  
that I did and caused you extra work  
I am sorry. I hope however that you  
now have the information that  
you desire and if not do not hesitate  
to call on me at any time for any  
additional information that will make  
my work understandable.

yours Truly

A. J. Hicks