

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Remer
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

1927.

County, Minn., *Cass*
Assessor of the *A.A. Paund* *Rennet Cass Co.*

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said *Rennet Prop.* 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. Galen* 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 in this State, such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed as follows: 1. Every person of full age and sound mind, being a resident of this State, shall list and assess on May 1, and, if necessary, on that day, all real and personal property which he owns, or which he is entitled to acquire, or which he has acquired on that day, shall be listed by or for the person owning the same.

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 and assess on May 1, and, if necessary, on that day, all real and personal property which he owns, or which he is entitled to acquire, or which he has acquired on that day, shall be listed by or for the person owning the same.

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

Sec. 2003. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on, and if he is a resident of another town or district, and designed to be transported out of this State, he shall list and assess the same in the town or district where it is to be transported.

Sec. 2004. Farm property of non-resident. When the owner of a farm in this State is a non-resident, the farm shall be listed and assessed in the town or district where the farm is situated; provided, that if the owner of such farm is a resident of another town or district, and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212. Laws 1924. Household Goods. All household goods and personal property of every person residing in this State, and all personal property of every person residing in this State, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 2005. Elevators, etc., on railroad. All elevators and warehouses, and all other structures, buildings, and fixtures, and all personal property of every person residing in this State, and all personal property of every person residing in this State, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 2006. Farm property of non-resident. When the owner of a farm in this State is a non-resident, the farm shall be listed and assessed in the town or district where the farm is situated; provided, that if the owner of such farm is a resident of another town or district, and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 2007. Personal property of decedent. The personal property of a decedent shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2008. Personal property of decedent. The personal property of a decedent shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2009. 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 lands or lots subject to taxation, showing the names of the owners, if the real property is owned by a person, and the number of acres, and the lots or parts of lots, or blocks included in each description of the property.

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 meeting shall receive as compensation for such service the sum of four dollars per day for each day 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.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 Range No. 26 Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
13	Consolidated No. 1				
14	15	16	17	18	19
20	21	22	23	24	25
26	27	28	29	30	31
32	33	34	35	36	37

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, 1925.

Assessor. _____ Dated 1927.

PERSONAL

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet
 County of _____ State of Minnesota, for the Year 1927.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NATURAL CONDITIONS		ASSESSORS VALUATIONS					EQUALIZED VALUATIONS		
							C-Cultivated	S-Share	True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements	True and Full Value of Buildings and Other Structures Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures Improvements and Machinery	Assessed Value of Lands Including all Structures, 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
							1-Timber	W-Wet	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

CLASS 3-Continued											CLASS 3-A—Assessed at 10% of True and Full Value						CLASS 4—Assessed at 40% of True and Full Value													
36	37	38	39	40	41	42	43	44	45	Total Assessed Value Class 3	Total True and Full Value Class 3	46	47	48	49	50	Total Assessed Value Class 3-A	Total True and Full Value Class 3-A	51	52	53	54	55	56	57	Total Assessed Value Class 4	Total True and Full Value Class 4			
Goods and Merchandise of Retail Merchants	Typewriters, Adding Machines, Cash Registers and Computing Scales	Safes	Store Furniture and Store Fixtures not Listed	Office Furniture including Instruments, Libraries of Professional Men	Stock, Furniture and Equipment of Hotels, Restaurants and Eating Houses and Cafes	Stock, furniture, fixtures, and other personal property	Furniture, Tools and Equipment of Barber Shops	Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in the name of bank or Mortgage Loan Company)	All other Property Assessable by law in Class 3 which has not been included in items 11 to 44 inclusive		Dollars	Dollars	Farm Tools, implements, Machinery, Wagons, Shingles and Sausage used by the owner in any Agricultural pursuit	Grain, Grass Seed and Flaxseed in the hands of Producers and not held for sale	All Other Agricultural Products including Potatoes and Hay in the Hands of Producers which are not held for sale	Threshing Machines used by the owner in carrying on his farm together with outlets used therewith exclusive of engines	Tractors, Portable Engines, Dynamos and Cream Separators used by the owner in Agricultural Pursuit	Dollars	Dollars	Elevators, Warehouses and other Improvements on Railway Lands	Structures on Lands entered under the U. S. Land Laws and on Lands leased from the State	Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft	Street Railway Cars	Rails, Poles, Wires, Ties, and Pipes of Street Railway, Light, Heat, Power Water and Gas Companies	Bonds and Stocks, Pursuant to Section 2911 G. S. 1925	All other Taxable Personal Property not included in the foregoing items	Dollars	Dollars		
1670	150	40	150							3960	11880	20	30	10	50	50	160	1600	1800										1800	4500
										481	1445	15	20	5			40	400												
										665	1995	15				15	30	300												
2000	100	25	80							2330	6990																			
										757	2271	18																		
										200	50																			
3870	250	105	405							12815	38445	68	50	15	50	125	308	3080	1800										1800	4500

PERSONAL

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet
 Personal Property Assessment for the _____ of _____

County of _____ State of Minnesota, for the Year 1927

sheet _____

NAMES OF PROPERTY OWNERS
 To be entered in Alphabetical Order and the
 Post Office Address on the line
 immediately below the name
 (Care should be taken to make every NAME
 and FIGURE plain and distinct)

No.	P. O.	No. of Household Furniture	No. of Motor Cars	Value of Taxable Property	Total Assessed Value as Equalized by the State Tax Commission	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Local Board of Review	Assessed Value of all Property Included in the Items as Returned by Assessor	CLASS 1 - Assessed at 80% of True and Full Value		CLASS 2 - Assessed at 25% of True and Full Value										CLASS 3 - Assessed at 33 1/3% of True and Full Value													Assessed at 40% of True and Full Value													
									Mined Iron Ore		Total True and Full Value Class 1	2 Household Furniture, Stoves, Sewing Machines, Rugs and Carpets	3 Books, Pictures, Bric-a-brac and Works of Art	4 Sewing Machines, Washing Machines, Mangles and similar appliances used in the home	5 Watches and Clocks	6 Jewelry, Diamonds, Gold and Silver Plate and Plated Ware	7 Pianos	8 Phonographs, other Musical Instruments and Radio Outfits	9 All Other Personal Property Used by Owner for Personal and Domestic Purposes or Family Business	Total Assessed Value Class 2	Total True and Full Value Class 2	A Under One Year	11 - HORSES, MULES AND ASSES						12 - CATTLE							13 - SHEEP		53	56	57	Total Assessed Value Class 4	Total True and Full Value Class 4					
									No. Tons	Assessed Value Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	Dollars	Dollars							
1	Adams, John (Mary Adams)	2	35																																												
2	P. O. Hanover				6152			75	20	10		20			1		35		45	20																											
3	Carson, George	1	2	35				35		5	1		5								10																										
4	P. O. Benson				581																																										
5	Ferguson, Frank	1	1	45				45	15	5	1		5	2																																	
6	P. O. Morgan				800			45																																							
7	Hanover Mercantile Co.	4		88																																											
8	P. O. Hanover				2330																																										
9	Hunter, James L.	1	2	33				75	30		2		25								2																										
10	P. O. Morgan				970																																										
11	Morrison, Herbert E. (Robert Morrison)	2		88																																											
12	P. O. Benson				350																																										
13	Nelson, Nels P.	1		45				40	10	5		8			1																																
14	P. O. Hanover				932																																										
15	Williams, John R.	1		38																																											
16	P. O. Hanover				3665			100	35	15		15					35																														
17	Total Numbers										9	5			4																																
18	Assessor or Town Board Footings				15780																																										
19	County Board Footings							370	115	35		78		19	70	140	30																														
20	State Tax Commission Footings																																														
21																																															
22																																															
23																																															
24																																															
25																																															
26																																															
27																																															

PERSONAL

Personal Property Assessment for the _____ of _____

CLASS 3-Continued

NAMES OF PROPERTY OWNERS
To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name
(Care should be taken to make every NAME and FIGURE plain and distinct)

Table with columns 14-35 for CLASS 3-Continued. Columns include 14-HOGS (A, B), 15-Poultry, 16-Stands of Bees, 17-Dogs of All Ages, 18-Wagons, Carriages, Sleighs, etc., 19-Harness and Saddles, 20-Threshing Machines, 21-Fire Arms, 22-Presses, 23-Machinery, 24-Machinery, 25-Films, 26-Tractors, 27-Locomotives, 28-Manufacture's Tools, 29-Wheat, Flour, etc., 30-Pulpwood, 31-Lumber, 32-Logs, 33-Brick, Cement, etc., 34-All Manufacturer's Articles, 35-Goods and Merchandise.

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet
County of _____ State of Minnesota, for the Year 1927.

CLASS 3-Continued

CLASS 3-A-Assessed at 10% of True and Full Value

CLASS 4-Assessed at 40% of True and Full Value

Table with columns 36-57 for CLASS 3-Continued, CLASS 3-A, and CLASS 4. Columns include 36-Goods and Merchandise, 37-Typewriters, 38-Safes, 39-Steel Furniture, 40-Office Furniture, 41-Stock Furniture, 42-Stock Furniture, 43-Furniture, 44-Shares of Stock, 45-All other Property, 46-Farm Tools, 47-Grain, 48-All Other Agricultural Products, 49-Threshing Machines, 50-Tractors, 51-Elevators, 52-Structures on Land, 53-Steam and Motor Boats, 54-Street Railway Cars, 55-Halls, Poles, etc., 56-Bonds and Stocks, 57-All other Taxable Personal Property.

Total Numbers
Assessor or Town Board Footings
County Board Footings
State Tax Commission Footings

PERSONAL

Personal Property Assessment for the _____ of _____

County of _____ State of Minnesota, for the Year 1927.

CLASS 3-Continued

CLASS 3-Continued

CLASS 3-A-Assessed at 10% of True and Full Value

CLASS 4-Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS

To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name (Care should be taken to make every NAME and FIGURE plain and distinct)

Table with columns for property classes (14-35, 36-45, 46-50, 51-57) and rows for individual owners (Adams, Hanover, Carson, Benson, Ferguson, Morgan, Hanover Mercantile Co., Hunter, Morrison, Nelson, Williams) and summary rows (Total Numbers, Assessor or Town Board Footings, County Board Footings, State Tax Commission Footings).

PERSONAL