ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Thunder Lake

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
315-321 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 9 1929.

Ben Lingard Assessor of the Town of Thunder Lake

According to the requirements of law, I hereewith deliver to you the Real and Personal Property Assessment Books for the said Town *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 form of the return to be signed by you is appended in this book.

A. A. Cater *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 the personal property owned by him, or held in stock of joint stock or other companies or associations (when the property of such company or corporation is not assessed in this state), or held in trust, or by bailment, assignee, franchisee, repositee, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or deposited by him, or held by him as agent or attorney, or on account of any other person, within his agency, and all moneys deposited subject to his order, check or draft, and all credits 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, by the trustee; of the estate of a deceased person, 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 merchandise.

Sec. 2003. 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. 2005. 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: Provided, that logs and timber cut from lands within, and designed to be transported out of, the state, shall be assessed and taxed in the township district where found on May 1; and all taxes thereon shall be paid into the different funds of the county in the same manner as taxes on real estate are paid and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of the state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where such farm is located; and if such farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the family for household purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses with the machinery and fixtures therein, situated upon the roadway any railroad company which are not in good faith owned, controlled, or operated by such company, shall be assessed, listed and taxed as personal property in the town or district where situated. In the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies located and situated in any city, village or borough in this state shall be listed and assessed in the place where without regard to where the principal or other place of business of said company is located.

Chap. 206, 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 villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship, or of an insane person, shall be listed by the guardian resides; and, of every other person under guardianship, 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.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall list the property in either in which he is the owner upon by the assessor, or assessors, in either into this state from another state between said dates shall list the property in the county, town, or district in which he resides, or the town, or district in which he resides, or may, if he shall make it appear to the assessor that he is held for tax in another county, town or district in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, it shall be listed and assessed in such place as shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission, and the place so determined in either case shall be as binding as if fixed hereinbefore.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks provided by the county auditor, a statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all property held by him as agent, trustee, or in any other capacity; and this chapter is to received to list for taxation, as agent or by tortner, guardian, parent, trustee, executor, administrator, receiver, assignee, or in any other capacity, shall be deemed to include in his other capacity, but of the capital stock of any company or corporation, and any share of stock, and return as its capital and property for taxation in this state.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company or corporation, has not made a full, fair, and complete list thereof, or any person, company, or person under oath in regard to the amount of the property such person, company or corporation, or any person who refuses to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount and value, and if the person, company or corporation so assessed, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any house performance of his duties, enter any dwellinghouse, building, or structure, and view the same and the property therein.

Sec. 10906. False statement regarding taxes. Every person who, in any affidavit or other statement or report which is required or authorized by law to be made as a testing which is required or may tax or assessment, who shall wilfully make any statement or report in any matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. What percentage of full and true value to be assessed. All real and personal property subject to a specific property tax and not subject to any gross earnings or other tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, and if mined, it shall be assessed as a separate parcel of real estate, either has the ownership of the real estate in which iron ore is located, with the provisions of class one (1) and assessed in accordance with the provisions of class one (1) of this section, and if the iron ore is in a separate ownership from the real estate in which it is situated, the assessable value of the ore exclusive of the land in which it is situated, and the assessable value of the land exclusive of the ore, shall be determined and assessed separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner of the family, and all personal property actually used for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided for class three "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, implements and machinery, manufactured articles, all tools, implements and machines, whether manufactured or otherwise, except as provided for class three "a" (3a) and all personal property not specifically as provided for class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer, livestock held for sale, and all agricultural tools, implements and machinery used for farm and all agricultural pursuit shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 4. All property not included in the three preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

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 to him known, 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 for such service 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 for each 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.*

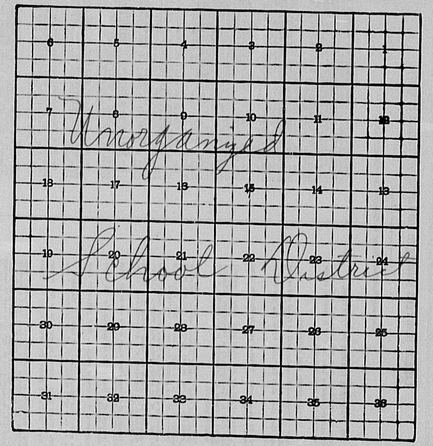
Schroeder Lake
Cass Co.

INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

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



FORM 1.

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 in not more than 33 feet each way	Have the Trees been kept in that condition by replacing of 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 (2350), of General Statutes of Minnesota, 1923.

Assessor.

Dated ..... *1929.*

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

FORM 3 — Miller Davis Company, Minneapolis

Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value.

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by fire, flood ~~or otherwise~~ Dollars
Red River Lumber Co	Lot 7.	4	140	26	120	Log House		40
J. J. Corneveaux	Lot 6.	27	140	26	225	Frame Cottage	75	

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

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NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise Dollars

Assessors Return of Taxable Real Property in the ..... of ..... County of ..... Minn., for the Year 1929

FORM 24a

Of Property Omitted from the Assessment Book of 19..... or former Years, and Assessed this Year in accordance with the provisions of Section 1905, General Statutes of 1923.

Unplatted Real Estate Assessed at 33⅓ per cent of True and Full Value. Platted Real Estate Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33⅓ per cent of True and Full Value.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Miles	NATURAL CONDITIONS: E-Cultivated S-Sale L-Level	NATURAL CONDITIONS: L-Stony M-Med M-Hilly	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	ASSESSOR'S VALUATIONS: Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	ASSESSOR'S VALUATIONS: Structures and Improvements: True and Full Value of Personalty Attached to Real Estate (Dollars)	ASSESSOR'S VALUATIONS: Total True and Full Value of Lands (including all structures and improvements and Machinery (Dollars)	ASSESSOR'S VALUATIONS: Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Left by the Board of Review (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the County Board (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)

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 1929.

CLASS 3—Continued

39 Store Furniture and Store Fixtures not Listed	40 Other Furniture (including Instruments, Equipment and Libraries of Professions) Here	41 Stock, Furniture and Equipment Of Hotels, Restaurants, Eating Houses and Cafes	42 Stock, Furniture, Equipment, Tables & Alleys of Billiard and Pool Rooms & Bowling Alleys	43 Furniture, Tools and Equipment of Barber Shops	44 Shares of Stock of Banks and Mortgage Loan Companies (in the amount in the name of bank or Mortgage Loan Company)	45 All other Property Assessable by law (Class 3) which has not been included in Items 1 to 44 inclusive				Total Assessed Value Class 3	Total True and Full Value Class 3	46 Farm Tools, Implements, Machinery, Vehicles, Harness, Sleighs and Other Property by the owner is not Applicable or other payment	47 Grain, Grass Seed and Flaxseed in the hands of Producers and not held for Sale	48 All other Agricultural Products (including Potatoes and Hay in the Hands of Producers which have not been Held for Sale	49 Threshing Machines and by the owner is carrying on his business with Steam Power	50 Tractors, Portable Engines, Threshers and Grain Separators owned by the owner in Agricultural Pursuit	Total Assessed Value Class 3-A	Total True and Full Value Class 3-A	51 Elevators, Warehouses and other Improvements on Railway Lands	52 Interests on Land under sales Ch. 2, Laws of 1923	53 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft	54 Street Railway Cars	55 Rails, Poles, Wires, Ties, Conduits, Mains and Pipes of Street Railway, Light, Heat, Power Water and Gas Companies	56 Bonds and Stocks, Pursuant to Section 2001 G. S. 1923	57 All other Taxable Personal Property not Included in the Foregoing Items				Total Assessed Value Class 4	Total True and Full Value Class 4	
Assessed Value 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	Assessed Value Dollars	Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	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	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	
160										5960	11880	20	30	10	50	50	160	1600	1800												1800	4500	1
										481	1445	15	20	5			40	400															2
										665	1995	15				15	30	300															3
80										2330	6990																						4
										757	2271	18				15	33	330															5
50										350	1050																						6
										807	2421					45	45	450															7
125										3465	10395																						8
405										12815	38445	68	50	15	50	125	308	3080	1800												1800	4500	
39	40	41	42	43	44	45						46	47	48	49	50			51	52	53	54	55	56	57									

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

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