

ASSESSMENT BOOK

FOR THE YEAR

1927

*Parish of Melipe*  
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.

Chas. Sanford, Assessor of the County, Minn. Town of Trelife

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Trelife Township 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.

W. 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 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 in full title and control of real estate, stock of joint stock or other companies or corporations (when the stock is not owned or controlled by the owner, partner, trustee or other person owning or controlling the same), franchises, royalties and other personal property.

2. He shall also list separately, and in the name of his principal, the property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

3. The property of a person for whose benefit it is held in trust, by the trustee, or of the estate of a deceased person, by the executor or administrator.

4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

5. The property of a body politic or corporate, by the proper agent of such body.

6. The property of a firm or company, by a partner or agent thereof.

7. The property of manufacturers and others in the hands of a receiver, by such receiver in the name of his principal, as in and to the Statute therein.

Sec. 2004. Where listed. Except as otherwise in this chapter provided, all personal property shall be listed in the county, town or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed in the name of his principal, as in and to the Statute therein.

Sec. 2012. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county where such property is situated.

Sec. 2014. Estates of decedents. The personal property of a decedent shall be listed and assessed in the county where the decedent resided at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed in the county where the guardian 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.

Trelife, Cass Co.

Sec. 2017. Property moved between May and July. The owner of personal property moving from one county to another, or from one town to another, in which he is first called upon by the assessor, shall be assessed on the property owned by him on May 1 of each year in the county to which he moves, and when determined in either case shall be assessed in that county.

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 ascertained from the facts, the assessor shall be determined by the county, town or district in which the property is situated, or by the assessor of the county, town or district in which the property is situated, and when determined in either case shall be assessed in that county.

Sec. 2020. Lists to be verified. Every assessor is required to list and return as its entire and complete list for taxation the names of all persons who are liable to pay tax on personal property, and to verify the same by a sworn statement in the manner provided in this chapter.

Sec. 2022. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall ascertain the amount of the personal property in the county, town or district, and shall be assessed on the same as if he had obtained a list.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, building, or structure, and view the same and the contents thereof.

Sec. 1998. Examination under oath. Whenever the assessor is required to list and return as its entire and complete list for taxation the names of all persons who are liable to pay tax on personal property, he shall also make accurate statements in like manner of all personal property in the county, town or district, and shall be assessed on the same as if he had obtained a list.

Sec. 1999. False statement regarding taxes. Every person who knowingly makes a false statement for the purpose of evading the payment of taxes, or who knowingly makes a false statement for the purpose of obtaining a refund of taxes, shall be guilty of a gross misdemeanor.

Sec. 1995. Classification of Property. What percentages of full and true value to be assessed. All real and personal property shall be classified for 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 the full and true value thereof.

Class 2. Live stock, poultry, all agricultural products, except sheep and hogs, 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. All household goods and furniture, including clocks, watches, jewelry, and all personal property, including but not limited to the following: automobiles, boats, and all other vehicles, shall constitute class three (3) and shall be valued and assessed at twenty-five (25) 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.

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 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 the manner in which to assess property under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of ten 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.



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.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Range	True and Full Value of Structures with more than 200 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise
Luther Gilmore	Lot five (5) (Sec 1)	1	140	27	300	Three log cabins	100	
James D. W. Powers	Lot three (Sec 2)	1	140	27	75	Log Cabin	25	
J. O. Ford	S-E 1/4 S-W 1/4 Lot 8 sec 10	6	140	27	200	Double log Cabin	67	
Samuel Woodley & Stewart	Lot four S-W 1/2 of S-W 1/4	8	140	27	200	Cabins	67	
Geo Snell	S-W 1/4 of S-E 1/4 (Lot 1)	14	140	27	99	Cabin		33

874  
775

259  
157

167  
131  
+32

226  
+32  
268

Assessors Return of Taxable Real Property in the Town of Delphi County of Cass 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.

NAMES OF PROPERTY OWNERS	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NATURAL CONDITIONS	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
							True and Full Value of Land	Structures and Improvements	True and Full Value of Land	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
Alfred S. Swartout	1/8 of SW 1/4	30	139	27	40.00	W.P.	400	180	500	167	400	180	500	167

400 180 500 167

PERSONAL

