

**ASSESSMENT BOOK**  
FOR THE YEAR  
**1929**

*Unorganized Dist. #4*  
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY  
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,  
BANK AND COUNTY SUPPLIES  
210-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn. April 9 1929.

Albert H. Wittwer, Assessor of the Township District #4. According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books 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. Carter, 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. 1999. \* \* \* Personal Property shall be listed in the following classes: 1. Real Estate. 2. Personal Property. 3. Personal Property of Partners and Joint Tenants. 4. Personal Property of Decedents. 5. Personal Property of Guardians.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, the personal property of a decedent shall be listed in the county in which the decedent resided at the time of his death.

Sec. 2004. Personal Property of Partners and Joint Tenants. The personal property of a partner or joint tenant shall be listed in the county in which the partnership or joint tenancy was organized and operated at the time of the death of the partner or joint tenant.

Sec. 2006. Personal Property of Decedents. The personal property of a decedent shall be listed in the county in which the decedent resided at the time of his death.

Sec. 2008. Personal Property of Guardians. The personal property of a guardian shall be listed in the county in which the ward resides.

Sec. 2010. Personal Property of Partners and Joint Tenants. The personal property of a partner or joint tenant shall be listed in the county in which the partnership or joint tenancy was organized and operated at the time of the death of the partner or joint tenant.

Sec. 2012. Personal Property of Decedents. The personal property of a decedent shall be listed in the county in which the decedent resided at the time of his death.

Sec. 2014. Personal Property of Guardians. The personal property of a guardian shall be listed in the county in which the ward resides.

Sec. 2016. Personal Property of Partners and Joint Tenants. The personal property of a partner or joint tenant shall be listed in the county in which the partnership or joint tenancy was organized and operated at the time of the death of the partner or joint tenant.

Sec. 2017. Property owned between May and July. The owner of personal property acquired between May and July, 1, shall be assessed in either of the following ways: 1. The property shall be assessed in the county in which it is located on May 1, and the assessment shall be based on its value on that date. 2. The property shall be assessed in the county in which it is located on July 1, and the assessment shall be based on its value on that date.

Sec. 2018. Where listed in case of death. The personal property of a decedent shall be listed in the county in which the decedent resided at the time of his death.

Sec. 2020. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor, on or before May 1, a list of the personal property owned by him on May 1 of the current year.

Sec. 2022. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor, on or before May 1, a list of the personal property owned by him on May 1 of the current year.

Sec. 2024. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor, on or before May 1, a list of the personal property owned by him on May 1 of the current year.

Sec. 2026. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor, on or before May 1, a list of the personal property owned by him on May 1 of the current year.

Sec. 2028. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor, on or before May 1, a list of the personal property owned by him on May 1 of the current year.

Sec. 2030. Personal Property of Partners and Joint Tenants. The personal property of a partner or joint tenant shall be listed in the county in which the partnership or joint tenancy was organized and operated at the time of the death of the partner or joint tenant.

Sec. 2032. Personal Property of Decedents. The personal property of a decedent shall be listed in the county in which the decedent resided at the time of his death.

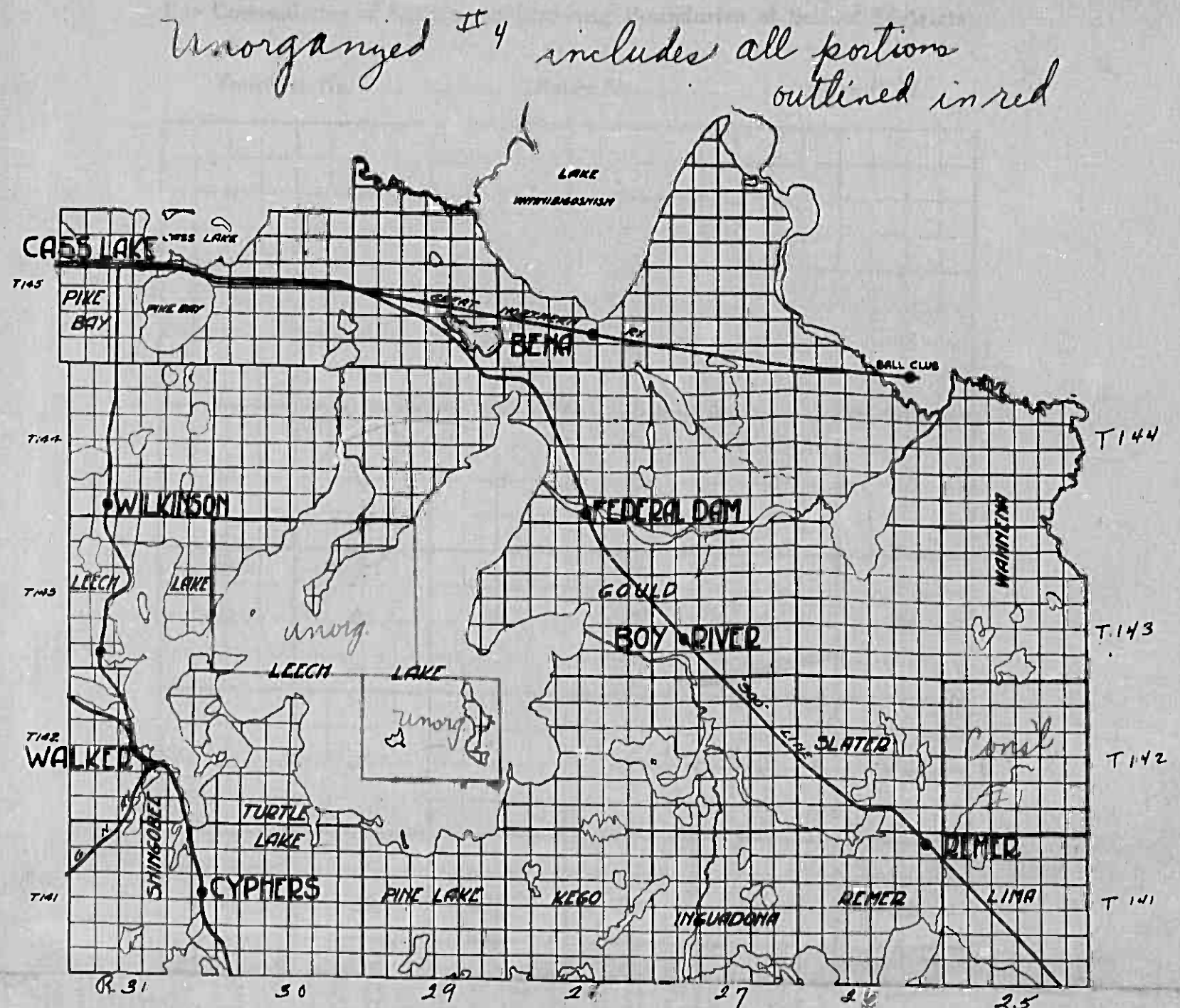
Sec. 2034. Personal Property of Guardians. The personal property of a guardian shall be listed in the county in which the ward resides.

Sec. 2036. Personal Property of Partners and Joint Tenants. The personal property of a partner or joint tenant shall be listed in the county in which the partnership or joint tenancy was organized and operated at the time of the death of the partner or joint tenant.

Unorganized 4. Cass Co.

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*Woodruff last spring  
maxip*

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 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 0850, of General Statutes of Minnesota, 1928.

Dated \_\_\_\_\_ 1929.

Assessor.

PERSONAL

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

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.  
Unplatted Real Estate Assessed at 33 1/2 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 33 1/4 per cent of True and Full Value.

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.

FORM 216 - JULY 1928

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									
							C- Cultivated L- Uncultivated W- Water L- Wood	S- Shrub W- Wet W- Wet W- Wet	True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements		Total True and Full Value of Lands including all Structures and Machinery Attached to Real Estate	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							
										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																	
39	40	41	42	43	44	45	46	47	48	Total Assessed Value Class 3	Total True and Full Value Class 3	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								
Shore Frontage and Shore Piers and Lands	Office Furniture and Instruments, Books and Libraries of Professionals and Others	Stock, Furniture and Equipments of Hotels, Restaurants, Liquor Saloons, Honey and Cider Stores and Ice Cream Parlors	Stock, Furniture and Equipments of Hotels, Restaurants, Liquor Saloons, Honey and Cider Stores and Ice Cream Parlors	Furniture, Tools and Equipments of Dairy Farms	Shares of Stock of Banks and Trust Companies (to be assessed in the same manner as other assets)	All other Personal Property Assessable by the County Board in Class 3 which has not been included in Items 11 to 45	Farm Tools, Machinery, Horse and Wagon used by the owner in his own private farm	Grain, Cattle and Horses used by the owner in his own private farm for sale	All other Agricultural Property Assessable by the County Board in Class 3-A which has not been included in Items 46 to 50	Tractors, Power Machinery, Dynamometers and other implements used in agriculture	Elevators, Ware- houses and other improvements on Railway Lands	Structures on Lands owned under the U.S. Land Act and on Lands owned from the State	Steam and Motor Hoists, Sailing Vessels, Barges and all other Water Craft	Street Railway Cars	Rail, Poles, Wires, Ties, Cross-ties, Masts and Poles of Street Railway, Light, Heat, Power Water and Gas Companies	Bonds and Stocks, Partnership Interests to Section 5091 G. S. 1925	All other Personal Property not included in the preceding Items											Dollars	Dollars			
										3960	11880	20	30	10	50	60	160	1600	1800											1800	4500	1
										481	1443	15	20	5		40	400														2	
										665	1995	15			15	80	800															3
										880	2640																					4
										787	2361	18			15	55	550															5
										340	1020																					6
										807	2421				45	45	450															7
										124	372																					8
										12815	38445	68	50	15	50	125	308	3080	1800											1800	4500	

PERSONAL