

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

*Unorganized State of II 5*  
CASS COUNTY, MINN.

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

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1929.

Cass County, Minn.

April 7

M. N. Hall, Assessor of the Town of Unorganized 15

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town of Unorganized 15 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.

R. A. Cates, County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to General Statutes, 1921.)

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 money, credits, bonds, shares of stock, and other personal property owned by him, or for which he is the owner, in the name of the owner, in the name of the person for whom he is acting as guardian, executor or administrator.

Sec. 1991. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town or district where the principal or other person in charge of the business of such firm is located.

Sec. 1993. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, or of a person engaged in any business, shall be listed and assessed in the town or district where the principal or other person in charge of the business of such firm is located.

Sec. 1995. Farm property of non-residents. When the owner of live stock or other personal property connected with a farm over which the owner is not a resident of this state, is a resident of this state, the property shall be listed and assessed in the town or district where the principal or other person in charge of the business of such farm is located.

Sec. 1997. Electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the principal or other person in charge of the business of such company is located.

Sec. 1999. Electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the principal or other person in charge of the business of such company is located.

Sec. 2001. Estates of decedents. The personal property of the estate of a decedent shall be listed and assessed in the town or district where the principal or other person in charge of the business of such estate is located.

Sec. 2003. Personal property of decedents. The personal property of a decedent shall be listed and assessed in the town or district where the principal or other person in charge of the business of such estate is located.

Sec. 2005. Personal property of decedents. The personal property of a decedent shall be listed and assessed in the town or district where the principal or other person in charge of the business of such estate is located.

Sec. 2017. Property moved between May and July. The owner of personal property, including from one county, town, or district to another, shall list the same in the county, town, or district in which he is first called upon by the assessor. A person moving the property owned by him on July 1, or on any day thereafter, shall list the same in the county, town, or district in which he is first called upon by the assessor for the year on the property 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 can be listed in more than one county, town, or district, it shall be listed in the county, town, or district in which the principal or other person in charge of the business of such firm is located.

Sec. 2019. Method of listing. The assessor shall list the property in the manner following: 1. Every person of full age and sound mind, being a resident of this state, shall list all the money, credits, bonds, shares of stock, and other personal property owned by him, or for which he is the owner, in the name of the owner, in the name of the person for whom he is acting as guardian, executor or administrator.

Sec. 2021. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town or district where the principal or other person in charge of the business of such firm is located.

Sec. 2023. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, or of a person engaged in any business, shall be listed and assessed in the town or district where the principal or other person in charge of the business of such firm is located.

Sec. 2025. Farm property of non-residents. When the owner of live stock or other personal property connected with a farm over which the owner is not a resident of this state, is a resident of this state, the property shall be listed and assessed in the town or district where the principal or other person in charge of the business of such farm is located.

Sec. 2027. Electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the principal or other person in charge of the business of such company is located.

Sec. 2029. Electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the principal or other person in charge of the business of such company is located.

Sec. 2031. Estates of decedents. The personal property of the estate of a decedent shall be listed and assessed in the town or district where the principal or other person in charge of the business of such estate is located.

Sec. 2033. Personal property of decedents. The personal property of a decedent shall be listed and assessed in the town or district where the principal or other person in charge of the business of such estate is located.

Sec. 2035. Personal property of decedents. The personal property of a decedent shall be listed and assessed in the town or district where the principal or other person in charge of the business of such estate is located.



Laport Minn July 30-29

NAMES OF

Mrs A A Cates Walks M  
 My dear Cates  
 Your letter of inquiry to Martha Goss  
 was held up by the fact the reason  
 that she is in Calif. She changed  
 her name to Mess. Mrs Charles Mess  
 18 months ago  
 unfortunately she does own some land  
 in 144-30 but never sold any to  
 W A Woodford or any one else but  
 no doubt would like to  
 on the other hand I sold Minn  
 a small tract one or two years ago  
 which no doubt is the piece you refer to  
 but you have wrong description  
 it should be lot one Section 1  
 143-30- (I believe)  
 He might also have bought in that  
 vicinity from other people but I think  
 his little house sits on above description  
 Truly M Goss

July 26, 1929.

Martha E. Goss,  
 Cass Lake, Minn.

My dear Miss Goss:-

At your early convenience will  
 you kindly advise the description of the  
 property which was purchased by A. W.  
 Woodford, from you, in Twp. 144, Rge. 50?

The assessor has reported the  
 addition of a building on this property  
 but he was not sure of the description and  
 as Mr. Woodford has not as yet placed his  
 deed on record, I am unable to check the  
 matter from this end.

Thanking you, I am

Yours very truly,

ELO

County Auditor.

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

FORM 3

Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rtg.	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
North Star Camps & Outfitters (Hume Dam.)	Except N. 50 <sup>th</sup> x 500 <sup>ft.</sup> (N.S.) ft. all of E 1/2 of Lot 2	17	144	28	125	Summer Resort, log h.	42 50	40%
B. H. Strong (Stammond, Ind)	50' E. W. X 500' N. S. on west end of E 1/2 of Lot 2	17	144	28	100	Summer cottage nearly up May 1 adjoining above	33 40	40%
James H. Minnie Jones	E 1/2 Lot 9 (except 1/2 acre)	34	146	29	1098	Summer Resort log h. Has only 2 other	366	33 1/2%
A. W. Woodford	Lot 4 Lot 1 lot from Martha E Goss on Lake shore	17	143	30	600	F.N. R.H.C. says deed was made there but not seen of description.	200	33 1/2%

1923

656

PERSONAL

