

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Wilberson

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.

Cass

Geo. Mc Nemett Assessor of the County of Wilkinsson

1927.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1927, containing a list of all property in the county...

for the year 1927, containing a list of all property in the county...

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.

G. A. Golan County Auditor.

OFFICE OF 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...

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...

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 shall be listed in the name of the merchant or manufacturer in whose name it is carried on.

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

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

Sec. 2015. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Sec. 2016. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Sec. 2017. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Sec. 2018. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Sec. 2019. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Sec. 2020. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Sec. 2021. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Sec. 2022. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Sec. 2023. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Sec. 2024. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Sec. 2025. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county where situated.

Wilkinson Cass Co.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 144 Range No. 31 Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
13	17	16	15	14	13
19	20	21	22	23	24
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Handwritten note: 13-17 16-15 merged

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 and more than 12 feet apart each way	Have the Trees been kept in that Condition by replacing 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, 1923.

Dated _____ 1927.

Assessor

PERSONAL

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 33½ Per Cent of True and Full Value.

FORM 3

Assessors Return of Taxable Real Property in the Lewin of Milkinson County of Cass Minn., for the Year 1927

Of Property Omitted from the Assessment Book of 1926 or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.

FORM 34

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

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NATURAL CONDITIONS		True and Full Value of Lands Exclusive of Structures and Improvements	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							C-Cultivated T-Forest W-Woods U-Level	S-Shrub W-Wet W-WM		True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures and Machinery	Assessed Value of Lands Including all Structures 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
Herman S. Mann		my. SW ¼ of NW ¼		27	144	31	40	00	240	30	270	90	77			

PERSONAL