

ASSESSMENT BOOK  
FOR THE YEAR  
1927

*Town of Bay River*  
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY  
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BANK AND  
COUNTY SUPPLIES, 215-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

County, Minn., *Cass* 1927.  
*Adolph Sampson*, Assessor of the *Town of Bay River*

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

*H. A. Gates* 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. 1990. 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 and assess the real estate owned by him, and the stock of joint stock or other corporations or partnerships (when the stock is held in his own name) and the personal property owned by him, money loaned by him, annuities, franchises, royalties, and other personal property.
2. He shall also list separately, and in the name of the principal, all moneys and other personal property received, loaned, or deposited by him, or by any other person, company, or corporation, and all due from or owing to him.
3. The property of a minor shall or lease personal property be listed by his guardian or by the person having such property in charge.
4. The property of a person fee 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 head or other thereof.
7. The property of a firm or company, by a partner or agent thereof.
8. The property of partnerships and others in the hands of an agent, by such agent in the name of the principal, as hereinafter provided.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town, or district where the owner, agent, or trustee resides, or in the town or district where the principal place of business of each is located.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, or of a retailer of goods, or of a contractor, shall be listed and assessed in the town or district in which the principal place of business of the person so engaged is located. This shall not apply to the stock of any joint stock or other corporation or partnership, when the stock is held in his own name.

Sec. 2006. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed site in any city, village or township shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2007. Personal property of agricultural products, except live stock. Personal property of agricultural products, except live stock, owned by a farmer, shall be listed and assessed in the town or district in which the principal place of business of such farmer is located.

Sec. 2008. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed site in any city, village or township shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2009. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed site in any city, village or township shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2010. 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. 2011. Persons under guardianship. The personal property of a person under guardianship shall be listed and assessed at the guardian's residence; and of every other person under guardianship, where the ward resides.

Sec. 2012. Absences and receivers. Personal property in the hands of a receiver or of a person appointed to receive the same 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, removed from one county, town, or district to another, shall be listed and assessed in the town or district in which he is first called upon by the assessor. A person moving his personal property from one town or district to another shall list and assess the same in the town or district to which he moves, unless he shall make it a condition of his move that he shall be assessed 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 town or district, the assessor shall list the same in the town or district where the property is most beneficially situated; and if between different counties, in the county where the property is most beneficially situated; and when determined in either case shall be as written as if fixed hereby.

Sec. 2019. Assessor's oath. Every person required to list and assess personal property shall, before he begins his duties, take the following oath: "I, *Adolph Sampson*, do solemnly swear that I will list and assess the personal property of the county of *Cass*, Minnesota, in accordance with the laws of the State relating to the listing and assessment of personal property, and that I will not receive any fee or other remuneration for my services as assessor, except as provided by law." The assessor shall file a copy of this oath with the county auditor.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for listing and assessment has not complied with the law, he may examine such person under oath, and if he is not satisfied with the answer, he may refer the matter to the county board of equalization; and if between different counties, to the county board of equalization; and if between different counties, to the county board of equalization; and if between different counties, to the county board of equalization.

Sec. 2021. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall assess in the town or district in which the property is situated, and shall estimate the value of such property as best he believes in the town or district where the property is situated. When the assessor is unable to obtain a statement of personal property, he shall estimate the value of such property as best he believes in the town or district where the property is situated.

Sec. 2022. Assessor's oath. Every person required to list and assess personal property shall, before he begins his duties, take the following oath: "I, *Adolph Sampson*, do solemnly swear that I will list and assess the personal property of the county of *Cass*, Minnesota, in accordance with the laws of the State relating to the listing and assessment of personal property, and that I will not receive any fee or other remuneration for my services as assessor, except as provided by law." The assessor shall file a copy of this oath with the county auditor.

Sec. 2023. Classification of Property. What percentage of full value shall be assessed for personal and domestic purposes, or for the taxation of land, shall be as follows:

Class 1. Iron ore, whether mined or unmined, shall constitute one-third (1/3) of the full and true value thereof. If unmined, it shall be assessed at the rate aforesaid. The real estate in which iron ore is located shall be assessed in accordance with the provisions of classes classified and assessed in accordance with the provisions of this chapter.

Class 2. Live stock, poultry, all agricultural products, except as provided by class three (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), (37), (38), (39), (40), (41), (42), (43), (44), (45), (46), (47), (48), (49), (50), (51), (52), (53), (54), (55), (56), (57), (58), (59), (60), (61), (62), (63), (64), (65), (66), (67), (68), (69), (70), (71), (72), (73), (74), (75), (76), (77), (78), (79), (80), (81), (82), (83), (84), (85), (86), (87), (88), (89), (90), (91), (92), (93), (94), (95), (96), (97), (98), (99), (100).

Sec. 2024. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed site in any city, village or township shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2025. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed site in any city, village or township shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2026. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed site in any city, village or township shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2027. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed site in any city, village or township shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2028. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed site in any city, village or township shall be listed and assessed in the town or district in which the principal place of business of such company is located.

*Boy River Cass Co.*

PERSONAL

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 27 Mer. P. M.

	6	5	4	3	2	1
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<i>Unorganized School District</i>						
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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 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 6250, of General Statutes of Minnesota, 1928.*

Assessor.  
Dated \_\_\_\_\_ 1927.