

ASSESSMENT BOOK

FOR THE YEAR

1931

TOWN OF **EAST GULL LAKE**

CASS COUNTY, MINN.

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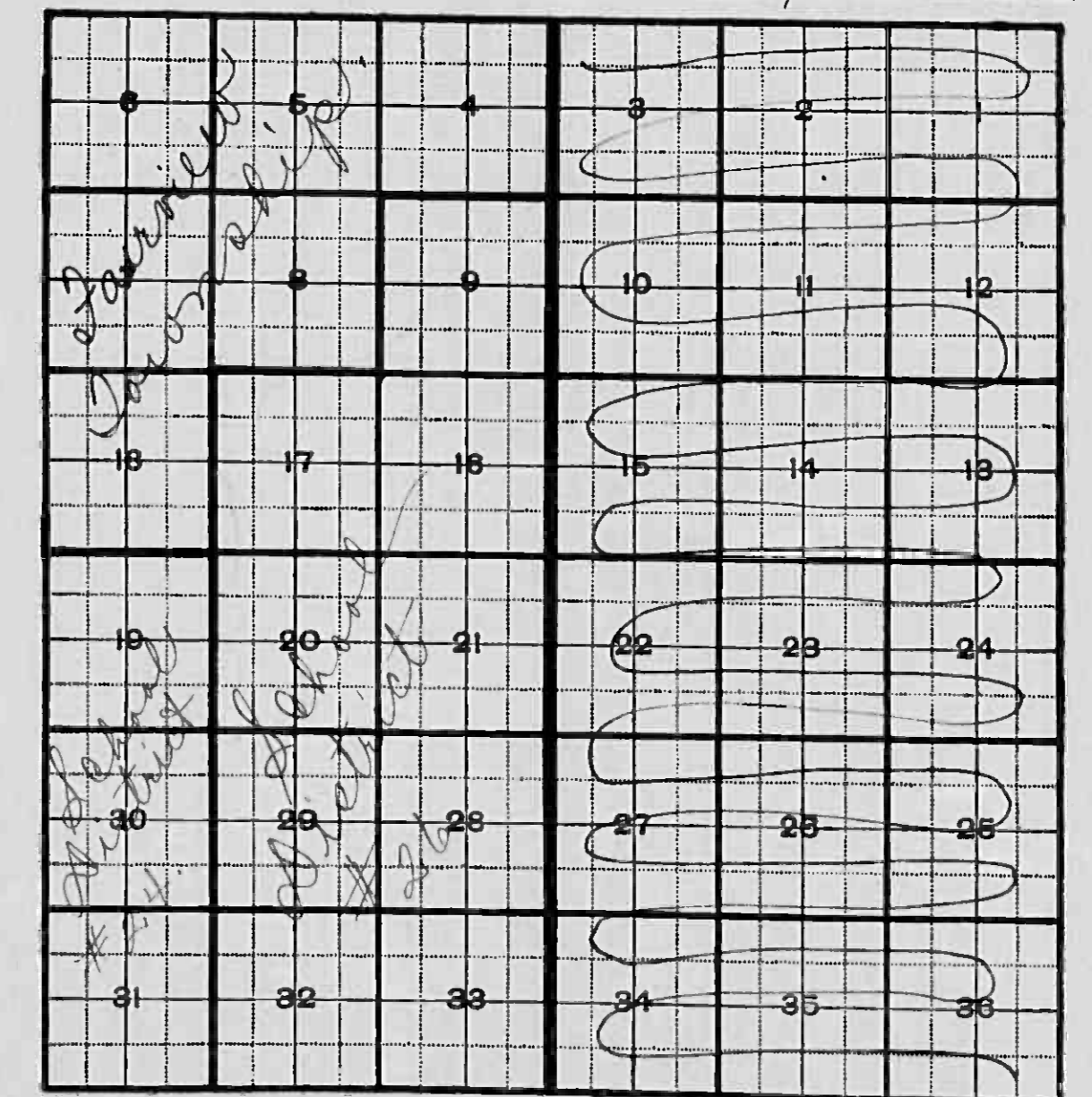
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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 134 Range No. 29 Mer. P.M.



PERSONAL

Directions to Assessor

OFFICE OF COUNTY AUDITOR

Chase County, Minn.

1931

Elmer C. Haven
of East Bull Lake

Assessor of the

town

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1931, containing a list of all lands and town lots 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 therefor to me as required by the law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended to this book.

W. M. Galt

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. 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 his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check, or draft, and credits due from or owing by any person or corporation.

3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held, or the property 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 agent or officer thereof.

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

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

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 pertaining to a merchant or manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of the state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of other taxes are paid, and such taxes shall be lien upon such logs and timber as they are removed, and the taxes on the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several townships, districts, or counties, the property shall be listed in which the principal place of business of such farm is located.

Chap. 212. Laws 1925—Household Goods. All household goods and furniture including clocks, musical instruments, sewing machines, wearing apparel of members

of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the line of any railroad company which is not in possession of the same, shall be listed and assessed as personal property in the town or district where situated in the name of the "owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306. Laws 1925. Personal Property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies in any city, village or borough in this state shall be listed and assessed by the commission in the county where situated.

Sec. 2014. 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. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property 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, removing from one county, town, or district to another between May 1 and July 1 shall be assessed in either in which he is called upon by the assessor. A person moving into this state from another state between May 1 and July 1 shall be assessed in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of another state or 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 cannot be listed as in this chapter provided, it shall be listed and assessed as determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out a list therefor, which shall be verified upon oath and signed by him, or by some agent of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to list the share of any company or corporation of the capital stock of which he is a shareholder, or return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not listed and assessed the same as required by law, he may require the person so listing to be examined under oath, and to produce the books, papers, and other documents in his possession or control, and to answer to the questions of the assessor, and to sign a statement of the results of such examination, which shall be a part of the list.

Sec. 1933. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to a general earnings or other tax is hereby classified for purposes of 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 its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but when mined and stored in a pile, it shall be assessed and assessed in accordance with the provisions of classes three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, 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. Livestock, poultry, all agricultural products, except as provided by classes three (3), (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all fixtures, tools, other and machinery provided by class three (3), (3a) and all unplatted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements, machinery and equipment, including in any agricultural machinery, shall constitute class three (3) (3a) and shall be valued and assessed at ten (10) 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.

Structures on Unplatted Real Estate assessed at 33 1/3 per cent of true and full value.
Structures on Platted Real Estate assessed at 40 per cent of true and full value.

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

OFFICIAL COPY

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Range	No. of Acres of Land exclusive of Town Lots		FULL AND TRUE VALUE	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Amount of Assessed Value Deducted by reason of fire, flood or otherwise Dollars	TOTAL VALUE Dollars
					Acres	100's					
Lena A. Floan	Lot 4	20	184	29			3000	Dwelling House	1000		
Wm. Stewart	Lot 8	20					400	1 Cottage	133		
Walter Franston	Lot 6 Less 10 Acres	29					800	Two Cottages	266		
Pine Beach Hotel	Lot 2 (with lot 2 here)	30					3800	Cottages-Jack-Garage	1100		
Matt Hay	N ² of SW 1/4 (see letter filed with assessment cards)	16	134	29			500	Wdps-1931	167		
							7500		2500		2499

See next page

500 2/3
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PERSONAL

Structures on Unplatted Real Estate assessed at 33 1/4 per cent of true and full value.
 Structures on Platted Real Estate assessed at 40 per cent of true and full value.
 NOTE: Attached Machinery assessed at 33 1/2 per cent of true and full value.

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

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Range	No. of Acres of Land exclusive of Town Lots		FULL AND TRUE VALUE	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Amount of Assessed Value Deducted by reason of fire, flood or otherwise Dollars	TOTAL VALUE Dollars
				Acres	100s					
C. H. McKay	Lot 1 of N.A. White's first subdiv. of G.L. Shan 16					300	Cottage	120		
C. H. McKay	Lot 3 of N.A. White's first subdiv. of G.L. Shan 16					200	Addition	80		
Andrew Anderson	Lot 6, Caledonia Plat on Gull Lake					1200	Cottage	480		
Karl N. Naujala	Lot 1 Birch Grove on Gull					100	Garage	40		
Edward Brooks	Trac C-8 Pine Beach Plat- 19					1700	Cottage & Play House	680		
W. H. Kennedy	Trac C-9 Pine Beach Plat- 19					1100		440		
Rutger Inc	Lot 7 Pine Beach Plat- 19					2800		3920		
	Tract A-8					2040		2620		
						14400		5760		

County of _____, State of Minnesota for the Year 1931
 this year in accordance with the Provisions of Section 1985, Chapter 11, General Statutes, 1923.

11—HORSES, MULES AND ASSES											CLASS 3—Assessed at 33 1/4% of True and Full Value											40% of Full Value		TOTAL ASSESSED VALUE CLASS 4 Dollars	TOTAL TRUE AND FULL VALUE CLASS 4 Dollars	
A	B	C	D	E	F	A	B	C	D	E	F	G	H	I	J	K	13—SHEEP		14—HOGS		57	58				
Under One Year	One Year Old and under Two Years	Two Years Old and under Three Years	Three Years Old and under Sixteen Years	Sixteen Years Old and Over	Stallions, Fine Bred Hares and Race Horses	Pure Bred Cattle Under One Year	Grade Cattle Under One Year	Pure Bred Cattle One Year Old and Under Two Years	Grade Cattle One Year Old and Under Two Years	Pure Bred Cattle Two Years Old and Under Three Years	Grade Cattle Two Years Old and Under Three Years	Pure Bred Cows	Grade Cows	Pure Bred Bulls	Grade Bulls	All Other Cattle	Under Three Months Old	Three Months Old and Over	Under Three Months Old	Three Months Old and Over	Billboards and Advertising Devices	All Other Taxable Personal Property not included in the foregoing items				
No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	