

**ASSESSMENT BOOK**

FOR THE YEAR

**1941**

*Town of East Gull Lake*

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

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

*Frank E. Gullin*  
*Assessor of the Town of East Gull Lake*  
 According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the year 1941, 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.

*J. E. Larson*  
 A form of the return to be signed by you is appended to this book.

CASS County, Minn., APR 23 1941  
 OFFICE OF COUNTY AUDITOR,  
 DIRECTIONS TO ASSESSOR.

Extracts from Laws Relating to the Listing of Personal Property.  
 (Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1914. 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 the first day of January on that day, shall be listed by the person acquiring it, in the manner following:  
 1. Every person of full age and sound mind, being a resident of this state, shall be liable for the assessment of his real and personal property, whether he be an individual or a corporation, partnership, joint venture, or other legal entity.  
 2. He shall also list separately, and in the name of his principal, all money and other assets, whether in cash or on account of any other person, company, or corporation, and all money deposited by any person, company 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 his custody, or by the executor or administrator of the estate of a deceased person, by the executor or administrator.  
 4. The property of a corporation whose assets are in the hands of a stockholder shall be listed by the stockholder.  
 5. The property of a body politic or corporate, by the proper agent or other thereof.  
 6. The property of a firm or company, by a partner or agent thereof.  
 7. The property of a partnership, by the 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 hereinafter provided.  
 9. The property of a partnership, by the partner or agent thereof.  
 10. The property of a firm or company, by a partner or agent thereof.  
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Sec. 1985. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in his own name, a list of all lands or lots subject to taxation, showing the name of the owners, if in his knowledge, and the location of such lands or lots, or blocks included in each description of property. The list of real property becoming subject to assessment shall be delivered to the county auditor on or before the third Monday in April, of each year, of the county auditor on a day to be fixed by the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily traveled in going from his home to and returning from the county seat at the rate of five cents per mile for each mile necessarily traveled from the county treasury upon the return of the county auditor.

Sec. 1986. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in his own name, a list of all lands or lots subject to taxation, showing the name of the owners, if in his knowledge, and the location of such lands or lots, or blocks included in each description of property. The list of real property becoming subject to assessment shall be delivered to the county auditor on or before the third Monday in April, of each year, of the county auditor on a day to be fixed by the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily traveled in going from his home to and returning from the county seat at the rate of five cents per mile for each mile necessarily traveled from the county treasury upon the return of the county auditor.

*East Gull Lake, Cass*

INDEX TO SECTIONS

SECTION PAGE

Sec. 1	
" 2	
" 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	

For Convenience of Auditor in Showing Boundaries of School Districts

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



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 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 Mason's Minnesota Statutes, 1927.

Assessor

Dated \_\_\_\_\_ 1941









