

**ASSESSMENT BOOK**

FOR THE YEAR

**1927**

*Town of East Gull Lake*

**CASS COUNTY, MINN.**

**MILLER-DAVIS COMPANY**

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BARK AND  
COUNTY SUPPLIES, 210-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

County, Minn.

Elmer E. Havens

Assessor of the Town of East Gull Lake

1927.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said East Gull Lake for the year 1927, 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.

H. A. Golen

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. 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 his moneys, credits, stocks, bonds, jewelry, real estate, boats, automobiles, motor vehicles, 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 real estate, interests therein, and all mortgages, loans, or monies due or owing by any person, company or corporation, otherwise controlled by him as the agent or attorney-in-fact of the person, company or corporation, and all monies due from or owing 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 charge.

4. The property of a person for whose benefit it is held in trust shall be listed by the trustee, or by the executor or administrator of the estate of a deceased person, by the trustee 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, all personal property shall be listed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property of merchants and manufacturers shall be listed in the name of their principal, as merchandise.

Sec. 2007. Personal property of decedents. The personal property of a decedent shall be listed in the name of his principal, as merchandise.

Sec. 2010. Estates of decedents. The personal property of a decedent shall be listed in the name of his principal, as merchandise.

Sec. 2011. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2013. General Statutes of Minnesota 1923. The county auditor shall annually provide the necessary assessment books and

blanks at the expense of the county, for and to be completed with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the number of blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in April, of each year.

The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission for the purpose of receiving instructions as to their duties under 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 consumed in attending said meetings and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

Sec. 2017. Property moved between May and July. The owner of any real estate, whether in one county, town, or district in which he is first called upon by the assessor. A person moving the property owned by him on May 1, and the property of any other person to another district in which he resides, unless he shall make it known to the assessor, shall be assessed for tax of the current 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 cannot be ascertained, the assessor shall list and assess it in the same county, the place for listing and assessing shall be in the district in which it is situated, or, if situated in a city, town, or village, in the district in which it is situated.

Sec. 2019. Examination under oath. Whenever the assessor shall be requested to examine any property, he shall examine such property in person or by his authorized agent, and make a return thereon to the assessor. If the assessor shall be requested to examine any property, he shall examine such property in person or by his authorized agent, and make a return thereon to the assessor.

Sec. 2023. Failure to obtain list. In case of failure to obtain a list and return to the assessor, the assessor may assess the property as he deems proper, and the assessor shall be liable for any tax or assessment, which shall be valid and enforceable against the person or his personal representatives.

Sec. 2027. Assessment may enter dwelling. An officer authorized by law to assess property for taxation may enter any dwelling, house, building, or structure, and take the same and the property contained therein.

Sec. 2030. False statement regarding taxes. Every person who knowingly makes a false statement, oral or written, which is required or authorized by law to assess property for taxation, shall be liable for the same as if he had committed a crime under any law.

Sec. 2033. What constitutes full and true value. What percentages of full and true value shall be assessed for taxation shall be as follows:

Class 1. Iron ore whether mined or unmined, shall constitute ten per cent of the full and true value thereof. All other minerals, including iron ore, shall be valued and assessed at the rate thereof. The real estate in which iron ore is located shall be assessed at the rate thereof.

Class 2. Live stock, poultry, all agricultural products, except as provided by class three, (2a), (2b), stocks of merchandise of all kinds, including agricultural implements, machinery, and manufactures, shall be assessed at the rate thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class one, (1), (2), shall constitute class one and one-half (3/2) per cent of the full and true value thereof.

Class 4. All personal property in the hands of the proprietor, and of the farmer, in any agricultural pursuit shall be assessed at ten (10) per cent of the full and true value thereof.

Class 5. All property not included by the other statutory classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

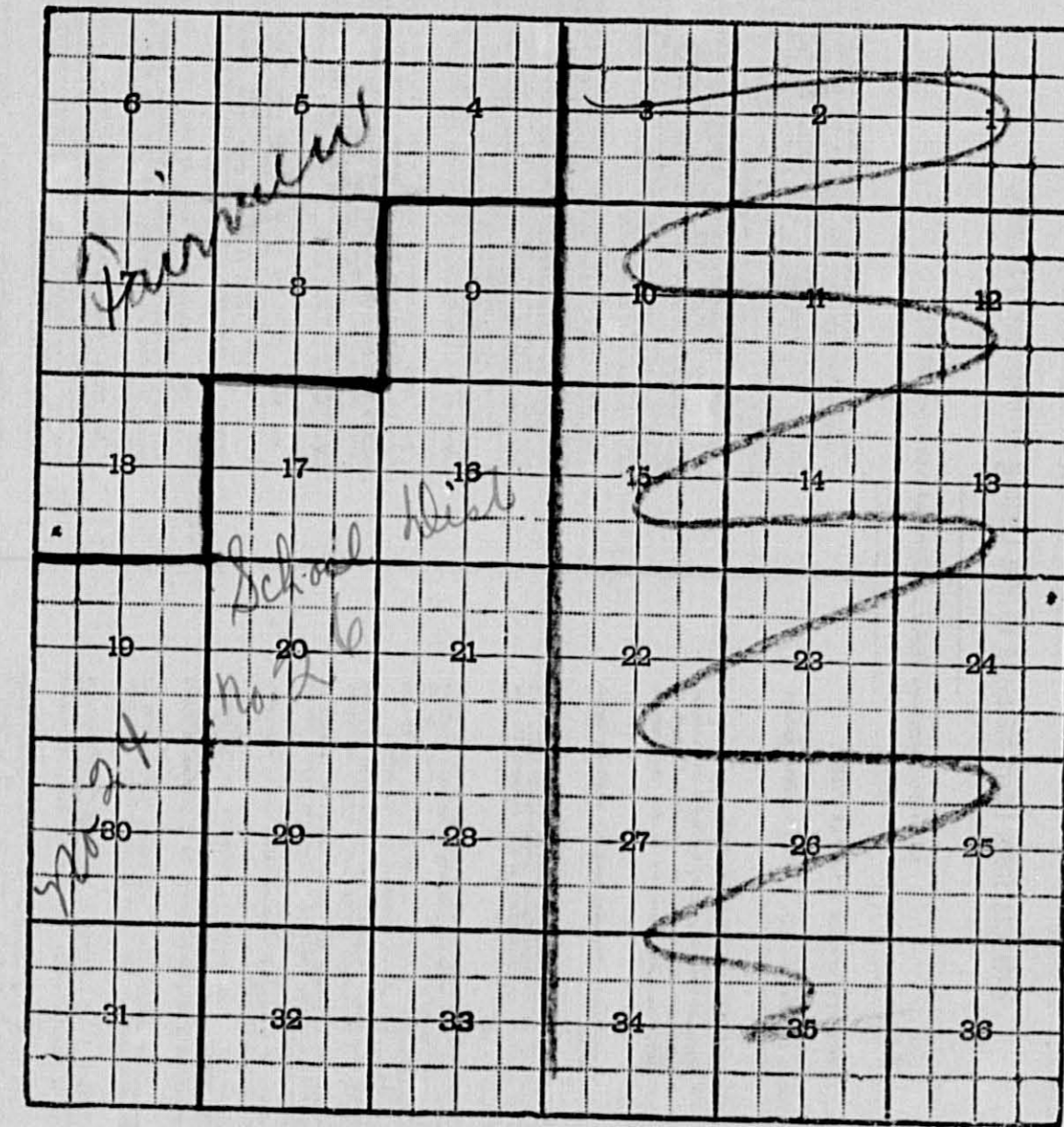
East Gull Lake, Cass Co.

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For Convenience of Auditor in Showing Boundaries of School Districts

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



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, 1923.

Assessor.

1927.

Dated

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the \_\_\_\_\_ of \_\_\_\_\_ in the County \_\_\_\_\_ of \_\_\_\_\_ for the Year 1927

NAM  
 Brainerd Nov 8 1927  
 Mr. Gates  
 Dear Sir  
 In looking up lot-3 on St. R. White  
 1st Sub-division of Gull Lake  
 Shores I find a small Cottage  
 built ~~last~~ <sup>1926</sup> Fall valuation  
~~of~~ <sup>made by</sup> assessed value  
 of \$400 - \$160  
 Yours Very Truly  
 C. C. Nansen  
 27 Dec 27  
 Nansen Auditor

DEAR SIR--  
 Will you kindly insert the year where reference is made to "last fall". Then return your letter to this office.  
 Thanking you, I am  
 Yours very truly,  
 A. A. CATER, County Auditor,  
 Cass County, Minn.

Mill Bushel		★ Total Tax	
Drs	Cts.	Dollars	Cts.

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

NAME OF PROPERTY HOLDER		DESCRIPTION	Sec. or Lot	Town or Block	Range	True and Full Value of Structures with 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
Dollars								Dollars	Dollars
Walter Frankston		Lot 6 29 Town 134 range 29	6	134	29	1175	Frame	392	
Vina Paine Trust		Squaw Point		17		200	Frame	80	
✓ Andrew J. Anderson		H. R. White's 1st Sub-div of Gull Lake Shores		5		400	Small cottage	160	
1375								472	

Note ★ Assessors will not fill these Columns.





Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet County of \_\_\_\_\_ State of Minnesota, for the Year 1927.

CLASS 3-Continued

CLASS 3-Continued

CLASS 3-A-Assessed at 10% of True and Full Value

CLASS 4-Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name (Care should be taken to make every NAME and FIGURE plain and distinct)

Table with columns for property classes (14-35, 36-45, 46-57), assessed values, and total true values. Includes names like Adams, Hanover, Carson, Benson, Morgan, Hunter, Morrison, Nelson, Williams and summary rows for Total Numbers, Assessor or Town Board Footings, County Board Footings, and State Tax Commission Footings.

