

**ASSESSMENT BOOK**

FOR THE YEAR

**1929**

*Town of Lake Shore*

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,  
BANK AND COUNTY SUPPLIES  
218-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 9 1929.

J. S. Merrill, Assessor of the Town of Lake Shore, according to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1929 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.

A. A. Cater, County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to General Statutes, 1921.)

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. ... 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 movable and personal property...

2. He shall also list separately, and in the name of his principal, guardian, or trustee, all property which he holds in trust for another 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, by the trustee, or 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, or of a trustee, shall be listed by such receiver or trustee.

6. The property of a body politic or corporate, by the proper agent, by such agent in the name of the principal, as provided by law.

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 a partner, personal or otherwise, shall be listed by the partner, as provided by law.

9. The property of a partnership, shall be listed by the partner, as provided by law.

10. The property of a partnership, shall be listed by the partner, as provided by law.

11. The property of a partnership, shall be listed by the partner, as provided by law.

12. The property of a partnership, shall be listed by the partner, as provided by law.

13. The property of a partnership, shall be listed by the partner, as provided by law.

14. The property of a partnership, shall be listed by the partner, as provided by law.

Sec. 1991. Property assessed between May 1 and July 1. The owner of personal property assessed between May 1 and July 1 shall be assessed in either of the following ways: (1) as a part of the real estate in which it is located...

Sec. 1992. Lists to be verified. Every person required to list personal property shall verify the same by signing and returning to the assessor a statement of the value of the property...

Sec. 1993. Examination under oath. Whenever the assessor shall be satisfied that the person assessed has not made a full, fair, and complete list thereof, he may require the person assessed to appear before him and be sworn to the truth of the statement...

Sec. 1994. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall ascertain the amount to be assessed to be the true value thereof, and the amount of the tax thereon, and shall certify the same to the county auditor.

Sec. 1995. False statement regarding taxes. Every person who shall make a false statement, oral or written, which is required or authorized by law to be made for the purpose of obtaining a reduction of tax, shall be guilty of a gross misdemeanor.

Sec. 1996. Classification of property. What constitutes a fall and true value to be assessed for personal property for purposes of taxation is as follows: Class 1. Iron ore...

Class 2. Iron ore whether mined or unmined, which is situated on a tract of land, and which is to be assessed as a part of the real estate in which it is located...

Class 3. All household goods and furniture, including clocks, watches, jewelry, and all personal property actually used by members of the family, and all personal property actually used by members of the family...

Class 4. All property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

Class 5. All agricultural products in the hands of the producer, and all agricultural implements, tools, and machinery used by the owner in agricultural pursuits...

Class 6. All property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

Class 7. All property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

Class 8. All property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

Class 9. All property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

Class 10. All property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

Class 11. All property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

Class 12. All property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

Lake Shore Cross Co.

Section 1986. 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 correspond with the assessment district. He shall make out, in the real property and, if unknown, so stated opposite each tract or lot, the number of acres, and to whom known, the names of the owners, if to him known, 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 compensation for such service the sum of four dollars per day for each day necessarily consumed in attending said meeting and mileage at the rate of ten 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.







Nov. 27, 1909.

Wingdale Bros.,  
428 Nat. Bank Bldg.,  
Minneapolis, Minn.

Gentlemen:-

The assessor of Lake Shore Township, Cass County, has reported the addition of several buildings in the list of Wingdale Bros. Throusd Street on Gill Lake, but as he was not sure of the correct lot and block numbers, I am writing you with a request that you furnish us with the correct identification of the property in said plat owned by the following:

F. A. Copley

Henry T. Veolker

Sundell . . . . ( complete name not given by assessor )

Williams . . . . ( " " " " )

I am enclosing herewith a self-addressed stamped envelope for your early reply and for which I thank you.

Yours very truly,

ELO

County Auditor.

**TINGDALE BROS. INC.**

ESTABLISHED 1861-INCORPORATED 1818

433 METROPOLITAN BK. BLDG.

CREDIT DEPARTMENT

MINNEAPOLIS

November 29, 1929

A. A. Cater  
Auditor, Cass County  
Walker, Minnesota

Dear Sir:

In compliance with your letter of  
November 27th, we are listing the  
correct description of property in  
Sherwood Forest owned by the following:

NAME	LOT	BLOCK
Albert & Signe Sundell	21	25
Fred V. Copley	5	6
Henry T. Voelker	1	14
Frances L. Williams (	17-18	23
(	17-18-19-20-21	24
(	22-23	25

Yours very truly,

TINGDALE BROS. INC.

BY

*L. Quarström*  
Credit Department

HQ:G

A. A. CATER, AUDITOR  
W. T. MCKEOWN, TREASURER  
L. P. PETERSON, REGISTER OF DEEDS  
A. K. MCPHERSON, CLERK OF COURT  
L. G. MORICAL, SHERIFF

OFFICE OF

A. A. CATER  
AUDITOR, CASS COUNTY  
WALKER, MINNESOTA

J. E. LUNDRIGAN, ATTORNEY  
FRANK N. WHITNEY, JUDGE OF PROBATE  
JOHN M. GREENE, SURVEYOR  
J. THEO. KLEVEN, CORONER  
N. W. SAWYER, SUPT. OF SCHOOLS

Nov. 27, 1929.

J. S. Merrill,  
Assessor Lake Shore Twp.,  
Pequot, Minnesota.

Dear Sir:-

In your 1929 assessment book, you have reported the addition of a building on Lot 3, Sec. 21, 135-29, belonging to Chas. Anderson. Chas. Anderson owns nothing in Sec. 21 according to our records and Lot 3 of said section is in the name of Whitten, Burwell and Carr. Please advise correct description of land on which the Anderson building was added.

You also have a building added on Lot 5, Sec. 29, 135-29, ( Gust Almquist ), but according to our records, Gust Almquist owns nothing in said Section. Please advise correct description of land on which the Almquist building was added.

Without the above information we are unable to complete the tax list for Lake Shore Township for 1929.

I am enclosing herewith a self-addressed, stamped envelope and would thank you for a reply at the earliest possible moment.

Yours very truly,

*A. A. Cater*

County Auditor.

ELO

*Chas Anderson cabin is on the line between Lot 2  
& 3 sec. 21 I call it on lot 2. 135-29  
Gust Almquist are all on Lot 5 sec. 29-135-29  
J. S. Merrill.*



