

**ASSESSMENT BOOK**

**1933**

*Town of Lake Shore*

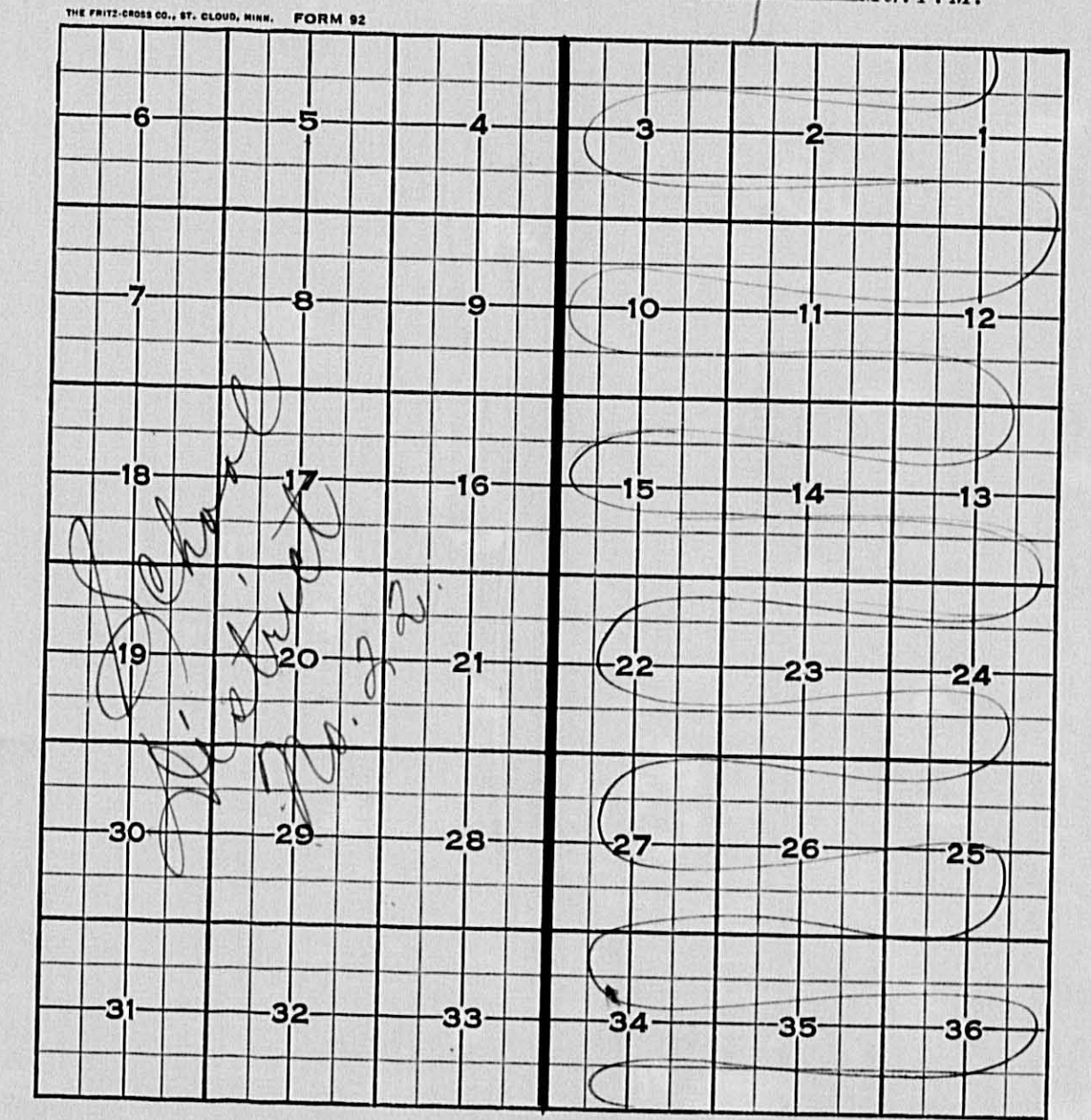
THE FRITZ-CROSS CO., ST. CLOUD, MINN.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 135 Range No. 79 Mer. P. M.



DIRECTIONS TO ASSESSOR  
OFFICE OF COUNTY AUDITOR

1933

Assessor of the County, Minn., *Carl Cass*

of *Lake Shore* 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 1933, 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 thereof to me as required by law prescribing your duties hereto annexed.

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

*A. A. Galer*  
County Auditor.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property

(Section Numbers refer to General Statutes 1923.)

Sec. 1974. Personal 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 the first day of May, 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 that state), money loaned or invested, annuities, mortgages, 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 on account of, any of the moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by the 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; 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. Personality.—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 the merchant or manufacturer shall be listed in the county, town, or district where his business is carried on. Provided, that logs and timber cut from lands within and designated to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the district and of the county of the taxing district and of other taxes are paid, and such taxes shall not be removed beyond the limits 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 of a non-resident 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 towns or districts it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212. Laws 1925.—Household Goods. All household furniture, including clocks, musical instruments, and the family, and all personal property used by

son under oath in regard to the amount of the property he is assessing, or if such person shall refuse to make full disclosure under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When he is requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwelling property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 19396. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or assessing taxes, or in respect to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. When assessed for purposes of taxation shall be assessed. All real and personal property subject to a general property tax and not 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 tract of land in which it is located, but at the rate aforesaid. The value of iron ore, shall be classified and assessed in accordance with the provisions of class 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 tract of land, shall be determined and set down in the assessment book. The value 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 equipping 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. Live stock, poultry, all agricultural products, except as provided by class three (3), (3a), (3b), (3c), (3d), (3e), (3f), (3g), (3h), (3i), (3j), (3k), (3l), (3m), (3n), (3o), (3p), (3q), (3r), (3s), (3t), (3u), (3v), (3w), (3x), (3y), (3z), (3aa), (3ab), (3ac), (3ad), (3ae), (3af), (3ag), (3ah), (3ai), (3aj), (3ak), (3al), (3am), (3an), (3ao), (3ap), (3aq), (3ar), (3as), (3at), (3au), (3av), (3aw), (3ax), (3ay), (3az), (3ba), (3bb), (3bc), (3bd), (3be), (3bf), (3bg), (3bh), (3bi), (3bj), (3bk), (3bl), (3bm), (3bn), (3bo), (3bp), (3bq), (3br), (3bs), (3bt), (3bu), (3bv), (3bw), (3bx), (3by), (3bz), (3ca), (3cb), (3cc), (3cd), (3ce), (3cf), (3cg), (3ch), (3ci), (3cj), (3ck), (3cl), (3cm), (3cn), (3co), (3cp), (3cq), (3cr), (3cs), (3ct), (3cu), (3cv), (3cw), (3cx), (3cy), (3cz), (3da), (3db), (3dc), (3dd), (3de), (3df), (3dg), (3dh), (3di), (3dj), (3dk), (3dl), (3dm), (3dn), (3do), (3dp), (3dq), (3dr), (3ds), (3dt), (3du), (3dv), (3dw), (3dx), (3dy), (3dz), (3ea), (3eb), (3ec), (3ed), (3ee), (3ef), (3eg), (3eh), (3ei), (3ej), (3ek), (3el), (3em), (3en), (3eo), (3ep), (3eq), (3er), (3es), (3et), (3eu), (3ev), (3ew), (3ex), (3ey), (3ez), (3fa), (3fb), (3fc), (3fd), (3fe), (3ff), (3fg), (3fh), (3fi), (3fj), (3fk), (3fl), (3fm), (3fn), (3fo), (3fp), (3fq), (3fr), (3fs), (3ft), (3fu), (3fv), (3fw), (3fx), (3fy), (3fz), (3ga), (3gb), (3gc), (3gd), (3ge), (3gf), (3gg), (3gh), (3gi), (3gj), (3gk), (3gl), (3gm), (3gn), (3go), (3gp), (3gq), (3gr), (3gs), (3gt), (3gu), (3gv), (3gw), (3gx), (3gy), (3gz), (3ha), (3hb), (3hc), (3hd), (3he), (3hf), (3hg), (3hh), (3hi), (3hj), (3hk), (3hl), (3hm), (3hn), (3ho), (3hp), (3hq), (3hr), (3hs), (3ht), (3hu), (3hv), (3hw), (3hx), (3hy), (3hz), (3ia), (3ib), (3ic), (3id), (3ie), (3if), (3ig), (3ih), (3ii), (3ij), (3ik), (3il), (3im), (3in), (3io), (3ip), (3iq), (3ir), (3is), (3it), (3iu), (3iv), (3iw), (3ix), (3iy), (3iz), (3ja), (3jb), (3jc), (3jd), (3je), (3jf), (3jg), (3jh), (3ji), (3jj), (3jk), (3jl), (3jm), (3jn), (3jo), (3jp), (3jq), (3jr), (3js), (3jt), (3ju), (3jv), (3jw), (3jx), (3jy), (3jz), (3ka), (3kb), (3kc), (3kd), (3ke), (3kf), (3kg), (3kh), (3ki), (3kj), (3kl), (3km), (3kn), (3ko), (3kp), (3kq), (3kr), (3ks), (3kt), (3ku), (3kv), (3kw), (3kx), (3ky), (3kz), (3la), (3lb), (3lc), (3ld), (3le), (3lf), (3lg), (3lh), (3li), (3lj), (3lk), (3ll), (3lm), (3ln), (3lo), (3lp), (3lq), (3lr), (3ls), (3lt), (3lu), (3lv), (3lw), (3lx), (3ly), (3lz), (3ma), (3mb), (3mc), (3md), (3me), (3mf), (3mg), (3mh), (3mi), (3mj), (3mk), (3ml), (3mm), (3mn), (3mo), (3mp), (3mq), (3mr), (3ms), (3mt), (3mu), (3mv), (3mw), (3mx), (3my), (3mz), (3na), (3nb), (3nc), (3nd), (3ne), (3nf), (3ng), (3nh), (3ni), (3nj), (3nk), (3nl), (3nm), (3nn), (3no), (3np), (3nq), (3nr), (3ns), (3nt), (3nu), (3nv), (3nw), (3nx), (3ny), (3nz), (3oa), (3ob), (3oc), (3od), (3oe), (3of), (3og), (3oh), (3oi), (3oj), (3ok), (3ol), (3om), (3on), (3oo), (3op), (3oq), (3or), (3os), (3ot), (3ou), (3ov), (3ow), (3ox), (3oy), (3oz), (3pa), (3pb), (3pc), (3pd), (3pe), (3pf), (3pg), (3ph), (3pi), (3pj), (3pk), (3pl), (3pm), (3pn), (3po), (3pp), (3pq), (3pr), (3ps), (3pt), (3pu), (3pv), (3pw), (3px), (3py), (3pz), (3qa), (3qb), (3qc), (3qd), (3qe), (3qf), (3qg), (3qh), (3qi), (3qj), (3qk), (3ql), (3qm), (3qn), (3qo), (3qp), (3qq), (3qr), (3qs), (3qt), (3qu), (3qv), (3qw), (3qx), (3qy), (3qz), (3ra), (3rb), (3rc), (3rd), (3re), (3rf), (3rg), (3rh), (3ri), (3rj), (3rk), (3rl), (3rm), (3rn), (3ro), (3rp), (3rq), (3rr), (3rs), (3rt), (3ru), (3rv), (3rw), (3rx), (3ry), (3rz), (3sa), (3sb), (3sc), (3sd), (3se), (3sf), (3sg), (3sh), (3si), (3sj), (3sk), (3sl), (3sm), (3sn), (3so), (3sp), (3sq), (3sr), (3ss), (3st), (3su), (3sv), (3sw), (3sx), (3sy), (3sz), (3ta), (3tb), (3tc), (3td), (3te), (3tf), (3tg), (3th), (3ti), (3tj), (3tk), (3tl), (3tm), (3tn), (3to), (3tp), (3tq), (3tr), (3ts), (3tt), (3tu), (3tv), (3tw), (3tx), (3ty), (3tz), (3ua), (3ub), (3uc), (3ud), (3ue), (3uf), (3ug), (3uh), (3ui), (3uj), (3uk), (3ul), (3um), (3un), (3uo), (3up), (3uq), (3ur), (3us), (3ut), (3uu), (3uv), (3uw), (3ux), (3uy), (3uz), (3va), (3vb), (3vc), (3vd), (3ve), (3vf), (3vg), (3vh), (3vi), (3vj), (3vk), (3vl), (3vm), (3vn), (3vo), (3vp), (3vq), (3vr), (3vs), (3vt), (3vu), (3vv), (3vw), (3vx), (3vy), (3vz), (3wa), (3wb), (3wc), (3wd), (3we), (3wf), (3wg), (3wh), (3wi), (3wj), (3wk), (3wl), (3wm), (3wn), (3wo), (3wp), (3wq), (3wr), (3ws), (3wt), (3wu), (3wv), (3ww), (3wx), (3wy), (3wz), (3xa), (3xb), (3xc), (3xd), (3xe), (3xf), (3xg), (3xh), (3xi), (3xj), (3xk), (3xl), (3xm), (3xn), (3xo), (3xp), (3xq), (3xr), (3xs), (3xt), (3xu), (3xv), (3xw), (3xx), (3xy), (3xz), (3ya), (3yb), (3yc), (3yd), (3ye), (3yf), (3yg), (3yh), (3yi), (3yj), (3yk), (3yl), (3ym), (3yn), (3yo), (3yp), (3yq), (3yr), (3ys), (3yt), (3yu), (3yv), (3yw), (3yx), (3yy), (3yz), (3za), (3zb), (3zc), (3zd), (3ze), (3zf), (3zg), (3zh), (3zi), (3zj), (3zk), (3zl), (3zm), (3zn), (3zo), (3zp), (3zq), (3zr), (3zs), (3zt), (3zu), (3zv), (3zw), (3zx), (3zy), (3zz).

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 are not owned, operated and exclusively controlled by such company, shall be listed and assessed as real 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 having a fixed situs 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. 206. Laws 1925.—Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of cities and villages shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estate 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 person 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 first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on the first day of such year in the county, town, or district where he resides, where he shall make it appear to the assessor that he is held 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, the assessor shall not be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be 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 and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make a statement of the 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, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and assess as 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 made a full, fair, and complete list thereof, he may examine such person

State of Minnesota, ss.

*Carl Cass*

County of *Lake Shore*

sworn, says that he is the County Auditor of *Lake Shore* County, that the book to which this is attached contains a full and correct list of all real and personal property in said Town of *Lake Shore* in said county, as far as he has been able to ascertain the same, omitted from the Assessment books of the town of *Lake Shore* being first duly

for the year or years therein specified and that he has therein assessed the said omitted real and personal property for the year or years therein specified, in accordance with the provisions of Section 1985 of the General Statutes of 1923 and that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or corporation or description therein specified is the true and full value in money of each kind or item of such real and personal property and all of such kinds or items of such real and personal property belonging to each of said persons, individuals, firms or corporations on the first day of May of the year or years therein specified, and that he has included herein all of such omitted real and personal property required by law to be included herein, to the best of his knowledge and belief.

Subscribed and sworn to before me this *17th* day of *April* A. D. 1933.

*E. N. Peterson*  
Notary Public.  
*Carl Cass*  
County, Minn.

*A. A. Galer*

County Auditor.



Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1933.  
 Of Property omitted from the Assessment Book of 1932 or former years, assessed this year in accordance with the Provisions of Chapter 11, General Statutes, 1913.

NAME OF OWNER	No. of School Dist.	DESCRIPTION			ASSESSOR'S VALUATION				EQUALIZED VALUATIONS							
					Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
										True and Full Value of Lands Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and Other Structures Dollars					
<i>Jehowee Susie</i>	<i>22</i>	<i>SE of SE</i>	<i>6</i>	<i>135</i>	<i>29</i>			<i>900</i>	<i>300</i>	<i>✓</i>						

Assessor's Return of Additional Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1933.  
 Of Property omitted from the Assessment Book of 1932 or former years, assessed this year in accordance with the Provisions of Chapter 11, General Statutes, 1913.

NAME OF OWNER	No. of School Dist.	DESCRIPTION			ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS							
					Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
										True and Full Value of Lands Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and Other Structures Dollars					