

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Boy Lake

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK BINDERS, STATIONERS, LOGS, BLANKS,
CANS AND CUPSET SUPPLIES

219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 9, 1929.

Halvor Berges, Assessor of the Town of Boyd Lake, 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. A. Selin, 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.
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 money, credits, bonds, shares of stock, and other personal property, ...
2. He shall also list separately, and in the name of his principal, ...
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 administrator of the estate of a deceased person, by the 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 a merchant, by such agent in the name of his principal, as mentioned in section 1989.
Sec. 1993. 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. 1994. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the name of his principal, as mentioned in section 1989, provided the name of the merchant or manufacturer and designed to be transported out of this state shall be assessed and listed in the name of the person to whom it is consigned, and such taxes shall be paid into the district funds of the county in which it is located.
Sec. 1995. Non-residents. Personal property of non-residents of this state shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.
Sec. 1996. Farm property of non-residents. When the owner of real estate in this state is a non-resident, and the personal property of such owner is situated in the county, town, or district in which the real estate is situated, such property shall be listed and assessed in the county, town, or district in which the real estate is situated.
Sec. 1997. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county, town, or district where the decedent resided at the time of his death.
Sec. 1998. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county, town, or district where the decedent resided at the time of his death.
Sec. 1999. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county, town, or district where the decedent resided at the time of his death.
Sec. 2000. Personal property of decedents. Personal property of a decedent shall be listed and assessed in the county, town, or district where the decedent resided at the time of his death.

- Sec. 2017. Property moved between May and July. The owner of personal property, remaining from one county, town, or district in which he is first called upon by the assessor, ...
Sec. 2018. Where listed in case of doubt. In case of doubt as to the county, town, or district in which personal property shall be listed, the assessor shall be determined by the following rules:
1. Personal property shall be listed in the county, town, or district in which the owner, agent, or trustee resides.
2. Personal property shall be listed in the county, town, or district in which the real estate is situated.
3. Personal property shall be listed in the county, town, or district in which the real estate is situated.
4. Personal property shall be listed in the county, town, or district in which the real estate is situated.
5. Personal property shall be listed in the county, town, or district in which the real estate is situated.
6. Personal property shall be listed in the county, town, or district in which the real estate is situated.
7. Personal property shall be listed in the county, town, or district in which the real estate is situated.
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10. Personal property shall be listed in the county, town, or district in which the real estate is situated.
11. Personal property shall be listed in the county, town, or district in which the real estate is situated.
12. Personal property shall be listed in the county, town, or district in which the real estate is situated.
13. Personal property shall be listed in the county, town, or district in which the real estate is situated.
14. Personal property shall be listed in the county, town, or district in which the real estate is situated.
15. Personal property shall be listed in the county, town, or district in which the real estate is situated.
16. Personal property shall be listed in the county, town, or district in which the real estate is situated.
17. Personal property shall be listed in the county, town, or district in which the real estate is situated.
18. Personal property shall be listed in the county, town, or district in which the real estate is situated.
19. Personal property shall be listed in the county, town, or district in which the real estate is situated.
20. Personal property shall be listed in the county, town, or district in which the real estate is situated.

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 each assessment district. He shall make out, in the real property assessment book, complete lists of all real property subject to taxation, ...

Boyd Lake Cross Co.

June 11th, 1929.

Halvor Berger,
Brevik, Minn.

Dear Sir:

The following lands have been added to the 1929 Tax Lists for Boy Lake Township:

Name	Description	acreage
Hans Leines	NW $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$, less $\frac{1}{2}$ Acre	0.50
R. W. Fuller	$\frac{1}{2}$ Acre of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$.50
Wass-E-quance	Lot 3	46.00
Wass-E-quance	$\frac{1}{2}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ & NE $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$	30.00

All the above descriptions are in Section 28-14'-28. Kindly enter same in your 1929 Assessment Book and place values on same.

Yours very truly,

MRL County Auditor.

Assessed, by the Erection or Destruction of Buildings or Structures Thereon
 se, Structures on Unplatted Property Assessed at 33% Per Cent of True and Full Value.

Sec.	Town	or	or	Range	True and Full Value of Structures	Assessed Value of Structures	Reduction of Assessed Value on Account of
					KIND OF STRUCTURES		

*Brevik Minn
July 23-29*

A.G. Carter, Auditor Cassel.

Dear Sir,

With reference to raise in valuation on description you mention on back side of this sheet. The raise from \$100.00 to \$140.00 was on land of said description

Assessors Return of Taxable Real Property in the Town of Boy Lake County of Cass Minn., for the Year 1929
 Of Property Omitted from the Assessment Book of 19... or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.
 Unplatted Real Estate Assessed at 33% per cent of True and Full Value. Platted Real Estate Assessed at 40 per cent of True and Full Value. NOTE-Attached Machinery Assessed at 83% per cent of True and Full Value.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NATURAL CONDITIONS		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							C. Cultural L. Land	S. Swamp W. Wet	True and Full Value of Land Exclusive of Structures and Improvements	Structures and Improvements True and Full Value of Buildings and other Structures Attached to Real Estate	Total True and Full Value of Land including all Structures and Improvements	Assessed Value of Land including all Structures and Improvements	Total Assessed Value as Left by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minn. Tax Commission
R. W. Fuller		1/2 Acre of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$	28	14	28	50			15		15	5			
Julia Kirkwood		SE $\frac{1}{4}$ of SW $\frac{1}{4}$	30	14	28	40 ⁰⁰	H	Wd	200	100	300	100	140		
Hans Leines		NW $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ less $\frac{1}{2}$ Acre	28	14	28	9 ⁵⁰	T	Wd	90	75	165	55			
Michael J. Twomey		Low Lot 10.	30	14	28	77 ⁴⁰	T	Wd	600	105	705	235			
Wass-E-quance		Lot 3.	28	14	28	45 ⁰⁰	H	Wd	360		360	120			
Wass-E-quance		S $\frac{1}{2}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$ & NE $\frac{1}{4}$ of NW $\frac{1}{4}$ of NW $\frac{1}{4}$	28	14	28	30 ⁰⁰		H Wd.	240		240	80			

Should be S $\frac{1}{2}$ of NW $\frac{1}{4}$ NW $\frac{1}{4}$ and NE $\frac{1}{4}$ of NW $\frac{1}{4}$ NW $\frac{1}{4}$

1505 230 1785 295

June 11th, 1929.

Halver Berger,
Brevik, Minn.

Dear Sir:

The following lands have been added to the 1929 Tax Lists for Boy Lake Township:

Name	Description	acreage
Hans Leines	NW ¹ / ₄ of NW ¹ / ₄ of NW ¹ / ₄ , less 1/2 Acre	0.50
R. W. Fuller	1/2 Acre of NW ¹ / ₄ of NW ¹ / ₄ of NW ¹ / ₄	.50
Wass-E-Quance	Lot 3	45.00
Wass-E-Quance	1/2 of NW ¹ / ₄ of NW ¹ / ₄ & NE ¹ / ₄ of NW ¹ / ₄ of NW ¹ / ₄	30.00

All the above descriptions are in Section 28-14-28. Kindly enter same in your 1929 Assessment Book and place values on same.

Yours very truly,

HWL

County Auditor.

Assessors Return of Taxable Real Property in the Town of Boy Lake County of Cass Minn., for the Year 1929

Sec. or	Town or	Range	True and Full Value of Structures	KIND OF STRUCTURES	Assessed Value of	Reduction of Assessed Value on Account of
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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
July 19, 1929.

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

Halver Berger,
Assessor Boy Lake Twp.,
Brevik, Minnesota.

Dear Sir:-

In checking over the assessments made on new lands, I find that you have the following values entered on the SE¹/₄ of SW¹/₄, Sec. 30, 142-28:

Land \$ 200
Bldgs. 100
Total -300
Assessed Value 100

Then, I note that the Town Board raised the assessed value from \$100 to \$140. What was this raise on, the land or the buildings?

Kindly furnish us with this information at your earliest convenience, and oblige,

Yours very truly,
A. A. Cater
County Auditor.

ELO

Assessors Return of Taxable Real Property in the Town of Boy Lake County of Cass Minn., for the Year 1929

Of Property Omitted from the Assessment Book of 19... or former Years, and Assessed this Year in accordance with the provisions of Section 1965, General Statutes of 1923. Unplatted Real Estate Assessed at 33 1/3 per cent of True and Full Value. Platted Real Estate Assessed at 40 per cent of True and Full Value. NOTE-Attached Machinery Assessed at 25 per cent of True and Full Value.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NATURAL CONDITIONS		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							2-Submerged	3-Shrub	True and Full Value of Land Exclusive of Structures and Improvements	Structures and Improvements True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures and Improvements	Assessed Value of Land Including all Structures and Improvements	Total Assessed Value as Left by the Board of Review	Total Assessed Value as Equalized by the County Board

R. W. Fuller		1/2 Acre of NW ¹ / ₄ of NW ¹ / ₄ of NW ¹ / ₄	28	142	28	50			15			15	5		
Julia Kirkwood		SE ¹ / ₄ of SW ¹ / ₄	30	142	28	40 00	H	Wd	200	100	300	100	140		
Hans Leines		nw ¹ / ₄ of nw ¹ / ₄ of nw ¹ / ₄ less 1/2 acre	28	142	28	9 50	T	Wd	90	75	165	55			
Michiel J. Twomey		Low Lot 10.	30	142	28	27 40	T	Wd	600	65	705	235			
Wass-E-Quance		Lot 3.	28	142	28	45 00	H	Wd	360		360	120			
Wass-E-Quance		S 1/2 of NW ¹ / ₄ of NW ¹ / ₄ & NE ¹ / ₄ of NW ¹ / ₄ of NW ¹ / ₄	28	142	28	30 00		H Wd	240		240	80			

Should be 1/2 of NW¹/₄ NW¹/₄ and NE¹/₄ of NW¹/₄ NW¹/₄

1505 280

1785 295

