

ASSESSMENT BOOK

FOR THE YEAR

1927

*Town of Hiram*

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

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

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

County, Minn.,

1927.

J. B. Gardridge

Assessor of the Town of Hiram

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Hiram Township 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.

G. A. Galen

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, bonds, shares of stock, money loaned or invested, annuities, franchises, royalties, and other personal property.

Sec. 1993. Who to list. Except in the case of a partnership, the personal property of a person shall be listed by him or by the person having such property in charge, or by his guardian, or by the person owning such property, or by the executor or administrator.

Sec. 1998. Property of a corporation. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

Sec. 2002. Property of a body politic or corporate, by the proper agent or officer thereof.

Sec. 2003. Property of a firm or company, by a partner or agent thereof.

Sec. 2004. Property of manufacturers and others in the hands of a chattel mortgagee. Personal property shall be listed by the principal, as merchant, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property of a merchant, town, or district where the owner, agent, or trustee resides, shall be listed by the owner, agent, or trustee.

Sec. 2006. Household Goods. All household goods, including clocks, musical instruments, sewing machines, and other personal property, shall be listed by the owner, agent, or trustee.

Sec. 2007. Property of a partnership. The personal property of a partnership shall be listed by the partner or agent thereof.

Sec. 2008. Property of a partnership. The personal property of a partnership shall be listed by the partner or agent thereof.

Sec. 2009. Property of a partnership. The personal property of a partnership shall be listed by the partner or agent thereof.

Sec. 2010. Property of a partnership. The personal property of a partnership shall be listed by the partner or agent thereof.

Sec. 2017. Property moved between May and July. The owner of property moved between May 1 and July 1, shall be assessed in either of the two ways provided in this section. A person moving the property owned by him on May 1 of such year in the county, town, or district, shall be assessed on the value of the property as it appears 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 where to list the property, the assessor shall determine the same by the value of the property, or by the value of the property as it appears to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2022. Lists to be Verified. Every person required to list his property for taxation shall make out and deliver to the assessor a list of the property owned by him on May 1 of the current year, and of the personal property in his possession, in like manner as all other persons are required to list for taxation as aforesaid.

Sec. 2023. Examination under oath. Whenever the assessor shall be required to examine the list of property, he may examine such list under oath in regard to the value of the property, and the amount and value of such property, and assess the same accordingly.

Sec. 2024. Failure to obtain list. In case of failure to obtain a list of property, the assessor shall determine the value of the property, and assess the same accordingly.

Sec. 2025. False statement regarding taxes. Every person who makes a false statement, oral or written, which is required or authorized by law to assess property for taxation, or who makes a false statement, oral or written, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 2026. Classification of Property. What percentage of full and true value to be assessed. All real property, except land, shall be assessed at ten per cent of the full and true value thereof.

Class 1. Iron ore, whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty per cent of the full and true value thereof.

Class 2. Live stock, poultry, all agricultural products, except such as are provided for in class three (3), (4) and (5), shall constitute class two (2) and shall be valued and assessed at twenty-five per cent of the full and true value thereof.

Class 3. All agricultural products, by the kind of the produce and not held for sale, and all accretions, shall constitute class three (3) and shall be valued and assessed at ten per cent of the full and true value thereof.

Class 4. All property not included in the above preceding classes shall constitute class four (4) and shall be valued and assessed at forty per cent of the full and true value thereof.

Hiram. Cass Co.

PERSONAL

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 Range No. 31 Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
13	17	18	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

*Unorganized*

Assessor's Report on Tree Bounty in the Town of

County of \_\_\_\_\_, Minnesota, 1927.

FORM 1			Sec.	Twp.	Range	No. of Acres	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
NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING								

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, 1925.

Assessor  
Dated \_\_\_\_\_ 1927.

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

Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.

Assessors Return of Taxable Real Property in the Four of Heron County of Cass Minn., for the Year 1927

Of Property Omitted from the Assessment Book of 1926 or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Range	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Less occasioned by fire, flood or otherwise	Total	
									Dollars	Dollars
✓ Kinfield Lodge Co	Lot 4 Len 2 lots 100 by 200 feet each	33 1/2	16	140	31	498	Log	166	150	1998
✓ E. Reese	Block 2 Lot 2	33 1/2	3	140	31	150	Frame	50		
✓ Mrs. Soy Sr	Lot 2 on Plain View Beach	40	15	140	31	250	Frame	100		
✓ E. H. Dickman	Lot 6	40	15	140	31	200	Frame	80		
✓ J. Hanson	Lot 11 & 12 Block 2 Long Beach	40	12	140	31	300	Log	120		
Mr. Egeland	Lot 16	40	12	140	31	300	Log	120		
Dr. C. Sigevland	Lot 18	40	12	140	31	300	Log	120		
						1998		756	740	

NAMES OF PROPERTY OWNERS	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NATURAL CONDITIONS	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures Improvements and Machinery	Assessed Value of Lands Including all Structures Improvements and Machinery	Total Assessed Value as Left by the Board of Review	Total Assessed Value as Equalized by the County Board
✓ Kinfield Lodge Co	Lot 4 Len 2 lots 100 by 200 feet each	16	140	31		Unpl.	375	375	375	135	291	291	
✓ Fred Forsman	W 1/2 of SW 1/4	26	140	31		Unpl.	135	135	135	45			
✓ Mrs. Soy Sr	Lot 2 on Plain View Beach	15	140	31			250		250	100			
✓ E. H. Dickman	Lot 6	15	140	31									

Total unpl. added = 123 + 166 + 45 + 50 = 386.

Pl + 540 in all

135 375 510 170 756 170 = 926

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

136  
50  
-----  
186

OFFICE OF

A. A. CATER

AUDITOR, CASS COUNTY

WALKER, MINNESOTA

Dec. 15, 1927.

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

J. B. Goodridge,  
Akeley, Minnesota.

*Entered under  
Lot 2-3-140-31*

Dear Sir:

I wrote you recently in regard to the E. Reese assessment, but have had no reply.

You have entered in the 1927 assessment book of Hiram Twp. the following:

Increase of value of property by erection of bldg's  
E. Reese--Block 2--Sec 3 Town 140-- R. 31-Frame bldg-Assessed value of  
additional structures--\$50.

Do you mean by the above Block 2 or Lot 2?  
Please send exact description, so I can tell where to enter this,  
and whether to place it under platted or unplatted.

Can you kindly answer at once, as it is almost the end of the year  
and we are hurrying to finish balancing our books.

Yours very truly,

*A. A. Cater*  
County Auditor.

*as far as i can find out  
J B Goodridge*