

ASSESSMENT BOOK

FOR THE YEAR

1927

*Town of Leech Lake*

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

Cass County, Minn., 1927. Assessor of the Town of Leech Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books 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. J. A. Selzer 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. 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 in any corporation, or other property, (except the property of such companies or corporations within this state), 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 property of such companies or corporations, and all moneys deposited subject to his company's order, and all other property controlled by him as the agent or attorney, or on account of 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 shall be listed by the trustee, or by the executor or administrator 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, 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 chandlery, by such agent in the name of his principal, as mentioned in section 1974.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, all 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 of merchants and manufacturers shall be listed and assessed in the town or district where their business is carried on; provided, that the merchant or manufacturer shall be listed and assessed in the town or district where he resides, and taxed in the taxing district where found on May 1; and all other personal property of such persons shall be listed and assessed in the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which such taxes shall be paid by the owner of the same until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the property 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 goods and furniture, including clocks, musical instruments, sewing machines, and other personal property, shall be listed and assessed in the town or district where the owner resides, and assessed in the town or district where he resides, and taxed in the taxing district where found on May 1; and all other personal property of such persons shall be listed and assessed in the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which such taxes shall be paid by the owner of the same until all such taxes are paid in full.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the tracks of a railroad, shall be listed and assessed in the town or district where they are situated, and assessed in the town or district where they are situated, and taxed in the taxing district where found on May 1; and all other personal property of such persons shall be listed and assessed in the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which such taxes shall be paid by the owner of the same until all such taxes are paid in full.

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 this state shall be listed and assessed in the town or district where the principal or other place of business of such company is situated, and assessed in the town or district where they are situated, and taxed in the taxing district where found on May 1; and all other personal property of such persons shall be listed and assessed in the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which such taxes shall be paid by the owner of the same until all such taxes are paid in full.

Sec. 2014. Estates of decedents. The personal property of the estate of a decedent 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 minor under guardianship shall be listed and assessed where the guardian resides, and assessed in the town or district where he resides, and taxed in the taxing district where found on May 1; and all other personal property of such persons shall be listed and assessed in the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which such taxes shall be paid by the owner of the same until all such taxes are paid in full.

Sec. 2016. 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.

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 tracts 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 lots or parts of lots, or blocks included in each description of the 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 ascertaining the names of the owners of the property, and the sum of four dollars per day for each day necessarily consumed in attending said meeting, as compensation for such services, to be paid by the county auditor out of the county treasury, 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 property moved between May 1 and July 1, shall be assessed in either the county, town, or district where the property was located on May 1, or in the county, town, or district where the property was located on July 1, at the option of the owner, and the assessment shall be made on the basis of the value of the property on the date of removal.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the county, town, or district where the property shall be listed, the assessor shall determine the place for listing and assessing the property, and the assessment shall be made on the basis of the value of the property on the date of removal.

Sec. 2019. Lists to be verified. Every person required to list 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 a list of the property acquired since that date, and the assessor shall verify the same, and the assessment shall be made on the basis of the value of the property on the date of removal.

Sec. 2020. Failure to obtain list. Whenever the assessor shall be required to list the property of a person, and such person shall refuse to make a list of the property owned by him on May 1 of the current year, and a list of the property acquired since that date, the assessor shall determine the place for listing and assessing the property, and the assessment shall be made on the basis of the value of the property on the date of removal.

Sec. 2021. False statement regarding taxes. Every person who shall make a false statement regarding the value of his property, or the amount of the taxes thereon, shall be liable to a fine of not more than \$100, and to imprisonment for not more than 60 days.

Sec. 2022. Classification of Property. What constitutes all personal property shall be determined by the assessor, and the assessment shall be made on the basis of the value of the property on the date of removal.

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 the true and full value thereof.

Class 2. Live stock, poultry, all agricultural products, except hogs, together with the family (28), stocks of merchandise of all kinds, manufactured and manufactured articles, all tools, implements, and materials, and all other personal property, except as provided by class three, (3), (24) and all unmined and except class four (4) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 3. All agricultural products in the hands of the grower and not held for sale, and all agricultural tools, implements, and machinery, shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 4. All property not included in the three preceding classes shall constitute class four (4) and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Leech Lake, Cass Co.



**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 1/3 Per Cent of True and Full Value.

**Assessors Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ Minn., for the Year 1927**  
 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.

FORM 3

FORM 315

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 Loss occasioned by fire, flood or otherwise
Christ Peterson	on Sec 6 lot 5	6	531		200	house	67	
					200		67	

*Corrected*  
 → Lot 5

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-Cultivated 1-1/2-4-1/2 W-Water L-level	S-Story W-Wood W-Wind	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 and Machinery	Assessed Value of Lands Including all Structures and Machinery	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 Minnesota Tax Commission			

PERSONAL