

ASSESSMENT BOOK

FOR THE YEAR

1927

*Meadow Brook Pwp.*

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.

Cass

Vertel Anderson, Assessor of the Township of Meadow Brook 1927.

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

H. A. Gates 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 corporations, franchises, royalties, annuities, money loaned or invested, annuities, franchises, royalties, and other personal property.

2. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

3. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

4. The property of a partnership whose assets are in the hands of a partner, shall be listed by such partner.

5. The property of a body politic or corporate, by the proper agent or officer thereof.

6. The property of a firm or company, by a partner or agent thereof.

7. The property of a firm or company, by a partner or agent of an agent, by such agent in the name of his principal, as member.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as member.

Sec. 2001. 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. 2003. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, or of a person engaged in a business, shall be listed and assessed on the premises where such property is carried on; provided, that logs and timber cut from lands within the county town, or district, in which the property is carried on, and listed in the taxing district where found on May 1, and all taxes thereon shall be paid into the different funds of the county town, or district, in which the property is carried on, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farms property of non-resident. When the owner of any real estate in this state is a non-resident, and the land on which such property is carried on is not in good faith owned, not reside thereon, the same shall be listed and assessed in the county town, or district in which the land is situated, and the taxes thereon shall be paid into the different funds of the county town, or district, in which the land is situated, and such taxes shall be a lien upon such land and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2012. Personal property of electric light and power companies outside of cities and villages. Personal property of a mine under claim of title shall be listed and assessed where the mine is situated, and such taxes shall be a lien upon such mine and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2014. Estates 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 minor under guardianship shall be listed and assessed where the minor resides, and such taxes shall be a lien upon such minor and timber, which shall not be removed beyond the borders of this state 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 lands or lots subject to taxation, showing the names of the owners, if to him known, and, unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each tract or lot, and the names of the owners, if to him known, and the names of the assessors on or before the third Monday in April of each year.

The assessors shall meet at the office of the county auditor every 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 as compensation for such services as to the sum of four dollars per day for each day necessarily consumed in attending and receiving instructions and mileage at the rate of five 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.

Sec. 2017. Property moved between May and July. The assessors of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either county, town, or district to which they have moved, and shall list into this state from another state between said dates, shall list such property in the county town, or district in which the same is situated, and such taxes shall be a lien upon such property, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2018. Where listed in case of death. In case of death to the owner of real estate, or of a personal property or where it can not be listed as in this chapter provided, if between places in the county town, or district, in which the property is situated, it shall be listed in the county town, or district in which the property is situated, and such taxes shall be a lien upon such property, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2019. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, building, or structure, and view the same and the premises thereon, and such taxes shall be a lien upon such property, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2020. False statement regarding taxes. Every person who, in making a statement, oral or written, which is required or authorized by law to be made, or in making a return, or in making an assessment, who shall wilfully make any statement or return, or assessment, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 2021. Classification of Property. What percentages of full and true value to be used. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall be assessed at true value for the purpose of taxation as follows:

Class 1. Trains, cars, vehicles, and other vehicles, shall constitute class one (1) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 2. All household goods and furniture, including electrical instruments, sewing machines, wearing apparel of men, women, and children, and domestic purposes, or for the family use, shall constitute class two (2) and shall be assessed at true value (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), (24), stocks of merchandise of all kinds, and all other goods, shall constitute class three (3) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 4. All agricultural products in the hands of the producer and machinery used by the owner in any agricultural pursuit shall be assessed at true value (25) per cent of the full and true value thereof.

Class 5. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class five (5) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 6. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class six (6) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 7. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class seven (7) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 8. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class eight (8) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 9. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class nine (9) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 10. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class ten (10) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 11. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class eleven (11) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 12. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twelve (12) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 13. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class thirteen (13) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 14. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class fourteen (14) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 15. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class fifteen (15) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 16. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class sixteen (16) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 17. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class seventeen (17) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 18. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class eighteen (18) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 19. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class nineteen (19) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 20. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twenty (20) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 21. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twenty-one (21) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 22. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twenty-two (22) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 23. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twenty-three (23) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 24. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twenty-four (24) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 25. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twenty-five (25) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 26. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twenty-six (26) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 27. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twenty-seven (27) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 28. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twenty-eight (28) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 29. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class twenty-nine (29) and shall be assessed at true value (25) per cent of the full and true value thereof.

Class 30. All personal property, except that subject to a general property tax and not subject to any class or subclass tax, shall constitute class thirty (30) and shall be assessed at true value (25) per cent of the full and true value thereof.

Meadow Brook Cass

PERSONAL

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 135 Range No. 31 Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
10	20	21	22	23	24
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## Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 1927.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted and more than 12 feet apart each way	Have the Trees been kept in that condition by replacing all that may have died each year	Condition of Trees	REMARKS
							of Trees	of Trees		

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.

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the \_\_\_\_\_ of \_\_\_\_\_ in the County \_\_\_\_\_  
of \_\_\_\_\_ for the Year 1927

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of ... Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of ... Mill Per Bushel		★ Total Tax		REMARKS	
										Dollars	Cts		Dollars	Cts	Dollars	Cts		

Note ★ Assessors will not fill these Columns.

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.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Twp. or 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, etc.
							Dollars
L. P. Anderson Louis Kottschade	SW <sup>+</sup> of N.W <sup>+</sup> SE <sup>+</sup> of NE <sup>+</sup>	32	135 31	600 1500 650	Barn + House House	500	200 350

2100

500 - 200

PERSONAL