

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Sylvan

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

1927.

Assessor of the Town of Sylvaan

According to the requirements of law, I herewith deliver to you the local and Personal Property Assessment Books for the said Sylvaan Townships 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. Galen

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property

(Section Numbers Refer to General Statutes, 1921.)

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. 1993. 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, and other personal property...

Sec. 1994. * * * 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, and other personal property...

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 by the person in actual possession of the farm, or by the person in charge of the farm, or by the receiver, by such receiver, or by the property of a body politic or corporate, by a partner or agent thereof.

Sec. 2008. Electric light and power companies. All electric light and power companies, including electric, municipal instruments, sewing machine, and furniture, shall be listed and assessed as personal property in the town or district in which they are situated.

Sec. 2012. Estates of decedents. The personal property of a decedent shall be listed and assessed at the time of his death. Sec. 2015. Persons under guardianship. The personal property of a person under guardianship shall be listed and assessed at the time of his appointment.

Sec. 2017. Property moved between May and July. The owner of real property shall be assessed on May 1 and July 1, shall be assessed in either of these months, and the assessment shall be based on the value of the property as it was on May 1 of each year in the county, unless the assessor shall certify that the value of the property has increased or decreased since that date, in which case the assessment shall be based on the value of the property on the date so certified.

Sec. 2022. Classifications of Personal Property. What percentages of full value shall be assessed of the various classes of personal property are as follows: Class 1. From one whether platted or unplatted, shall consist of class one (1) and class two (2) and shall be assessed at fifty (50) per cent at the rate aforesaid.

Class 2. All household goods and furniture, including clocks and watches, musical instruments, sewing machines, and all other personal and domestic articles, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent at the rate aforesaid.

Class 3. Live stock, poultry, all agricultural products, except such as are provided for in class one (1) hereof, shall constitute class three (3) and shall be assessed at twenty-five (25) per cent at the rate aforesaid.

Class 4. All property not included in any of the preceding classes shall constitute class four (4) and shall be assessed at forty (40) per cent of the full and true value thereof.

Sylvaan, Cass Co.

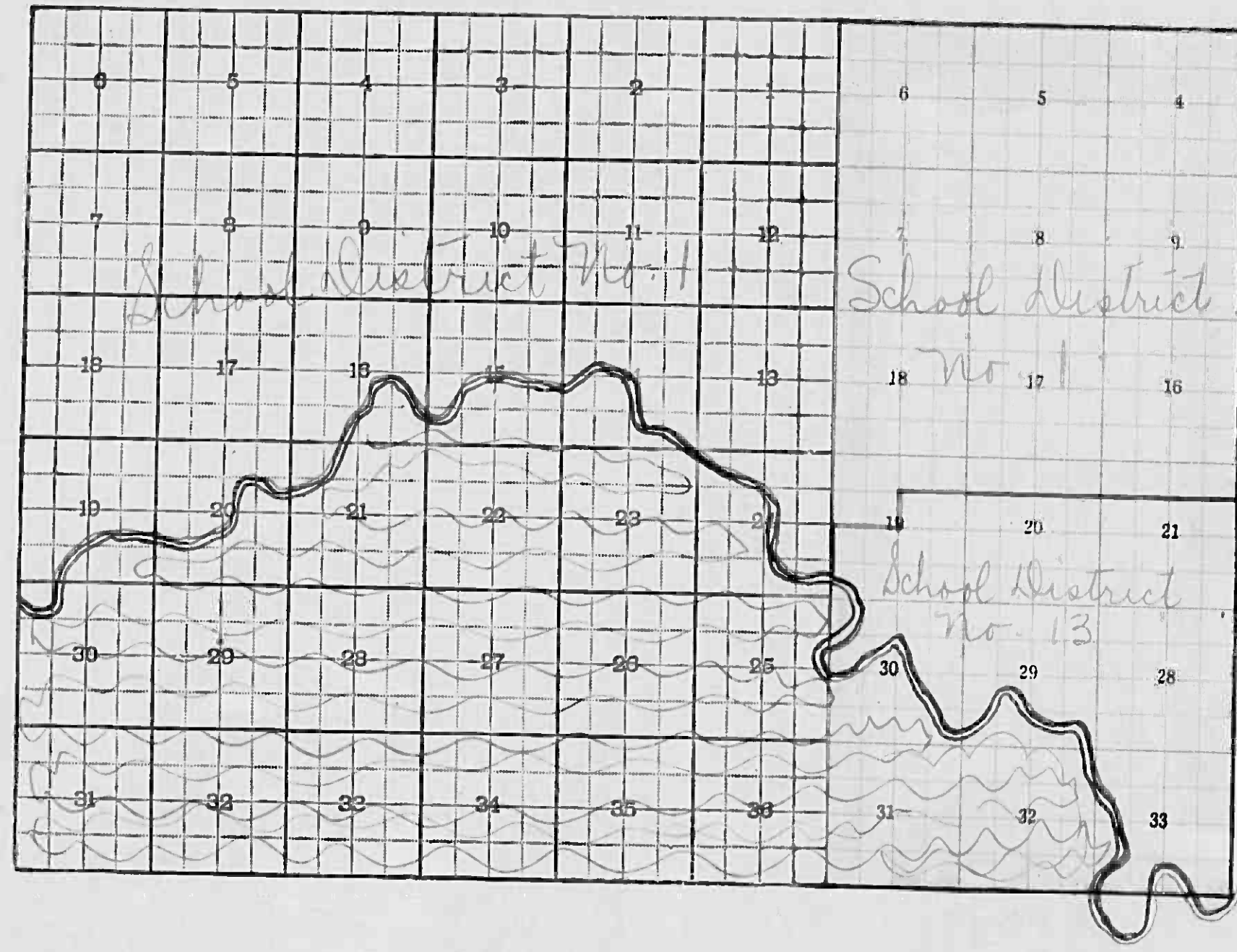
The county auditor shall annually provide the necessary assessment books and assessment district. He shall make out, in the form provided, showing the names of the owners, if to him known, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The 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 receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day 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.

INDEX TO SECTIONS

SECTION	PAGE
" 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 133 Range No. 29th 30 Mer. P. M.



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	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
			Sec.	Range				

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.

Dated _____ 1927. Assessor.

PERSONAL

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

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

OFFICE OF

A. A. CATER
AUDITOR, CASS COUNTY

WALKER, MINNESOTA
Dec. 2, 1927.

G. L. Ramsey,
Sylvan, Minnesota.

Dear Sir:

In the Sylvan Township assessment book for 1927 you have entered the following:

Assessor's return of taxable real property for the year 1927.

Name	Dist.	Description of property	Sec.	Town	R.
Frank G. Peterson	1	SW of NE	17	133	30
Acres	True and full value of lands	True and full value of bldg's	True and full value land & bldg		
$\frac{1}{2}$	\$24	\$300	\$324		
Assessed value of lands and bldg's					
\$108					

As Frank Peterson's name is not in the tax list under this description and as there is generally no new assessment of lands for this present year (1927), I can not tell where to enter this, or what it means.

Will you write as soon as you can possibly do so, and explain the above, or tell me what to do with it-and where to enter it, if it is to be entered.

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

Sylvan Mirror Dec 5th 1927
a.a. Baten County auditor

Dear Sir

The Land i think is assessed to Frank Peterson
mother and there cannot be any record to
Frank How would it be to scratch it out
for 1927 and i can assess the Buildings up
to the Land next spring when i assess i find
out that there is a Barn that is on this land
the way it is Peterson lives right in the
Village of Pella you would think he did
But he is in the Town of Sylvan that
is How i got on to it his coming of Sylvan
to Baten and he says that is Mothers Barn
is in the Town of Sylvan so scratch it out
Dont you think so

Yours Truly

George H Ramsey