

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 Sylvan

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Sylvan 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 W. 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. 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, or other personal property, except such as is exempt from taxation, money loaned or invested, annuities, franchises, royalties, and other personal property.

2. In shall also list separately, and in the name of, his principal, guardian, or other person for whom he is acting, or on whose behalf he is acting, all his moneys, credits, bonds, shares of stock, or other personal property, except such as is exempt from taxation, money loaned or invested, annuities, franchises, royalties, and other personal property.

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, or the property 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 chandler.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, the personal property of a person shall be listed in the town or district where the person resides.

Sec. 2005. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed in the town or district where the merchant or manufacturer carries on his business.

Sec. 2006. Farm property. The personal property of a farmer shall be listed in the town or district where the farm is situated.

Sec. 2007. Personal property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the town or district where the farm is situated, the personal property shall be listed in the town or district where the farm is situated.

Sec. 2008. Personal property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the town or district where the farm is situated, the personal property shall be listed in the town or district where the farm is situated.

Sec. 2009. Personal property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the town or district where the farm is situated, the personal property shall be listed in the town or district where the farm is situated.

Sec. 2010. Personal property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the town or district where the farm is situated, the personal property shall be listed in the town or district where the farm is situated.

Sec. 2011. Personal property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the town or district where the farm is situated, the personal property shall be listed in the town or district where the farm is situated.

Sec. 2012. Personal property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the town or district where the farm is situated, the personal property shall be listed in the town or district where the farm is situated.

Sec. 2013. Personal property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the town or district where the farm is situated, the personal property shall be listed in the town or district where the farm is situated.

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 person under guardianship shall be listed and assessed at the place of listing before his appointment.

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.

Sec. 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 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 receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall be compensated 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 at the rate of five cents per mile for each mile necessarily traveled in 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 the property moved between May 1 and July 1, shall be assessed in either of the following ways: (1) The property shall be assessed in the county in which it was located on May 1 of each year in the county, and the assessor shall be held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of death. In case of death, as provided in this chapter, the personal property of a decedent shall be assessed in the county in which the decedent resided at the time of his death, or in the county in which the decedent resided at the time of his death, or in the county in which the decedent resided at the time of his death, or in the county in which the decedent resided at the time of his death.

Sec. 2019. Lists to be verified. Every person required to list his personal property 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 statement of the changes in the value of the property since the last assessment, in like manner as all other personal property in the county, and the assessor shall be held for tax of the current year on the property in another state.

Sec. 2020. Examination under oath. Whenever the assessor shall be required to list the property of a person, he may examine such person under oath in regard to the value of the property, and the assessor shall be held for tax of the current year on the property in another state.

Sec. 2021. Failure to obtain list. In case of failure to obtain a list of the property of a person, the assessor shall be held for tax of the current year on the property in another state.

Sec. 2022. False statement regarding taxes. Every person who makes a false statement regarding the value of his property, or who refuses to list his property, or who refuses to make any statement regarding the value of his property, shall be held for tax of the current year on the property in another state.

Sec. 2023. Classification of property. What percentages of full and true value to be assessed. All personal property shall be assessed at the following percentages of full and true value: (1) Personal property of class one, two, three, four, five, six, seven, eight, nine, ten, eleven, twelve, thirteen, fourteen, fifteen, sixteen, seventeen, eighteen, nineteen, twenty, twenty-one, twenty-two, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, thirty-one, thirty-two, thirty-three, thirty-four, thirty-five, thirty-six, thirty-seven, thirty-eight, thirty-nine, forty, forty-one, forty-two, forty-three, forty-four, forty-five, forty-six, forty-seven, forty-eight, forty-nine, fifty, fifty-one, fifty-two, fifty-three, fifty-four, fifty-five, fifty-six, fifty-seven, fifty-eight, fifty-nine, sixty, sixty-one, sixty-two, sixty-three, sixty-four, sixty-five, sixty-six, sixty-seven, sixty-eight, sixty-nine, seventy, seventy-one, seventy-two, seventy-three, seventy-four, seventy-five, seventy-six, seventy-seven, seventy-eight, seventy-nine, eighty, eighty-one, eighty-two, eighty-three, eighty-four, eighty-five, eighty-six, eighty-seven, eighty-eight, eighty-nine, ninety, ninety-one, ninety-two, ninety-three, ninety-four, ninety-five, ninety-six, ninety-seven, ninety-eight, ninety-nine, one hundred.

Class 1. Iron ore whether mined or unmined, shall constitute class one, 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 as provided by class three, four, five, six, seven, eight, nine, ten, eleven, twelve, thirteen, fourteen, fifteen, sixteen, seventeen, eighteen, nineteen, twenty, twenty-one, twenty-two, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, thirty-one, thirty-two, thirty-three, thirty-four, thirty-five, thirty-six, thirty-seven, thirty-eight, thirty-nine, forty, forty-one, forty-two, forty-three, forty-four, forty-five, forty-six, forty-seven, forty-eight, forty-nine, fifty, fifty-one, fifty-two, fifty-three, fifty-four, fifty-five, fifty-six, fifty-seven, fifty-eight, fifty-nine, sixty, sixty-one, sixty-two, sixty-three, sixty-four, sixty-five, sixty-six, sixty-seven, sixty-eight, sixty-nine, seventy, seventy-one, seventy-two, seventy-three, seventy-four, seventy-five, seventy-six, seventy-seven, seventy-eight, seventy-nine, eighty, eighty-one, eighty-two, eighty-three, eighty-four, eighty-five, eighty-six, eighty-seven, eighty-eight, eighty-nine, ninety, ninety-one, ninety-two, ninety-three, ninety-four, ninety-five, ninety-six, ninety-seven, ninety-eight, ninety-nine, one hundred.

Class 3. All agricultural products in the hands of the producer and not held for sale, shall constitute class three, and shall be valued and assessed at thirty-three and one-third per cent of the full and true value thereof.

Class 4. All agricultural products in the hands of the producer and not held for sale, shall constitute class four, and shall be valued and assessed at forty per cent of the full and true value thereof.

Class 5. All agricultural products in the hands of the producer and not held for sale, shall constitute class five, and shall be valued and assessed at forty-five per cent of the full and true value thereof.

Class 6. All agricultural products in the hands of the producer and not held for sale, shall constitute class six, and shall be valued and assessed at fifty per cent of the full and true value thereof.

Class 7. All agricultural products in the hands of the producer and not held for sale, shall constitute class seven, and shall be valued and assessed at fifty-five per cent of the full and true value thereof.

Class 8. All agricultural products in the hands of the producer and not held for sale, shall constitute class eight, and shall be valued and assessed at sixty per cent of the full and true value thereof.

Class 9. All agricultural products in the hands of the producer and not held for sale, shall constitute class nine, and shall be valued and assessed at sixty-five per cent of the full and true value thereof.

Class 10. All agricultural products in the hands of the producer and not held for sale, shall constitute class ten, and shall be valued and assessed at seventy per cent of the full and true value thereof.

Class 11. All agricultural products in the hands of the producer and not held for sale, shall constitute class eleven, and shall be valued and assessed at seventy-five per cent of the full and true value thereof.

Class 12. All agricultural products in the hands of the producer and not held for sale, shall constitute class twelve, and shall be valued and assessed at eighty per cent of the full and true value thereof.

Class 13. All agricultural products in the hands of the producer and not held for sale, shall constitute class thirteen, and shall be valued and assessed at eighty-five per cent of the full and true value thereof.

Class 14. All agricultural products in the hands of the producer and not held for sale, shall constitute class fourteen, and shall be valued and assessed at ninety per cent of the full and true value thereof.

Class 15. All agricultural products in the hands of the producer and not held for sale, shall constitute class fifteen, and shall be valued and assessed at ninety-five per cent of the full and true value thereof.

Class 16. All agricultural products in the hands of the producer and not held for sale, shall constitute class sixteen, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 17. All agricultural products in the hands of the producer and not held for sale, shall constitute class seventeen, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 18. All agricultural products in the hands of the producer and not held for sale, shall constitute class eighteen, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 19. All agricultural products in the hands of the producer and not held for sale, shall constitute class nineteen, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 20. All agricultural products in the hands of the producer and not held for sale, shall constitute class twenty, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 21. All agricultural products in the hands of the producer and not held for sale, shall constitute class twenty-one, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 22. All agricultural products in the hands of the producer and not held for sale, shall constitute class twenty-two, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 23. All agricultural products in the hands of the producer and not held for sale, shall constitute class twenty-three, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 24. All agricultural products in the hands of the producer and not held for sale, shall constitute class twenty-four, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 25. All agricultural products in the hands of the producer and not held for sale, shall constitute class twenty-five, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 26. All agricultural products in the hands of the producer and not held for sale, shall constitute class twenty-six, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 27. All agricultural products in the hands of the producer and not held for sale, shall constitute class twenty-seven, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

Class 28. All agricultural products in the hands of the producer and not held for sale, shall constitute class twenty-eight, and shall be valued and assessed at one hundred per cent of the full and true value thereof.

PERSONAL

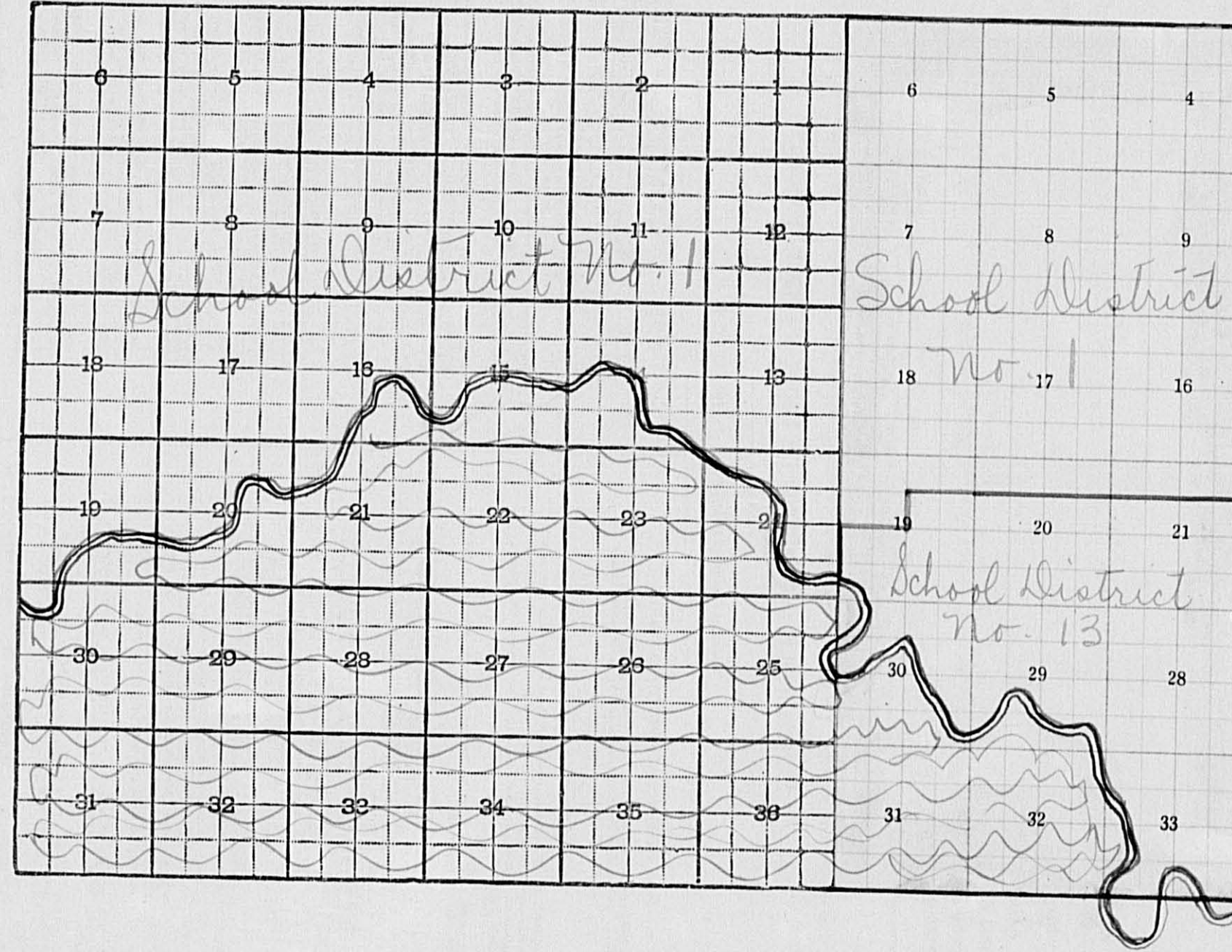
INDEX TO SECTIONS

SECTION PAGE

Sec. 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. 13.3 Range No. 29<sup>nd</sup> 30. Mer. P. M.



Assessor's Report on Tree Bounty in the Town of

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

FORM 1

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 not 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

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 1/3 Per Cent of True and Full Value.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise Dollars

Assessors Return of Taxable Real Property in the town of Sylvan County of Cass 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.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Range	Town or Block	Number of Acres of Land Acres 100ths	NATURAL CONDITIONS		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
						C-Cultivated T-Timber M-Mead L-Level	S-Steep W-Wet W-Wind	Structures and Improvements		Total True and Full Value of Lands Including all Structures and Machinery and Improvements Dollars	Assessed Value of Lands Including all Structures and Machinery and Improvements Dollars	Total Assessed Value as Left by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
								True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars						
Frank G. Peterson	1	Sub of NE 1/4	17	133	30 1/2			24	300	324	108	100			

See letter - assessed value only as land was already assessed

24 300 324 108 100

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 Minn Dec 5<sup>th</sup> 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 Peller 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