

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Torrey

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

1927.

County, Minn.,

J. T. Wilson

Assessor of the County of Ramsey

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said County, Minnesota, 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. Gale County Auditor

Torrey, Cass Co.

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 real and personal property in his county, town, or district where the same is situated.

Sec. 1992. 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 of such property is located.

Sec. 1995. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed and assessed in the county, town, or district in which such business is carried on.

Sec. 2000. Farm property of non-resident. When the owner of livestock or farm property is a non-resident, and when the same is situated in a county, town, or district where the owner is not residing, the same shall be listed and assessed in the county, town, or district where the principal place of business of such farm is located.

Sec. 2001. Electric light and power companies. The personal property of electric light and power companies in cities and villages shall be listed and assessed 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. 2002. Farm property of non-resident. When the owner of livestock or farm property is a non-resident, and when the same is situated in a county, town, or district where the owner is not residing, the same shall be listed and assessed in the county, town, or district where the principal place of business of such farm is located.

Sec. 2003. Electric light and power companies. The personal property of electric light and power companies in cities and villages shall be listed and assessed 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. 2004. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the time of his death.

Sec. 2005. Personal property under guardianship. The personal property of a minor, or of a person under guardianship, shall be listed and assessed at the time of his death.

Sec. 2006. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of his appointment.

Sec. 2017. Property moved between May and July. The assessor of personal property, removing from one county, town, or district to another, shall be assessed in the county, town, or district in which he is first called upon by this law. If he is called upon in this state from another state between said dates, he shall list the property in the county, town, or district in which he is first called upon.

Sec. 2018. Where listed in case of death. In case of death to the proper place of listing personal property or where it came to the proper place of listing, if between places in the same county, the place for listing shall be determined by the county board of equalization; and if between different counties, towns, or districts, the place shall be determined by the county board of equalization; and when determined in either case shall be binding as if fixed hereby.

Sec. 2021. Lists to be verified. Every person required to list his real and personal property, shall verify the same at the time of listing by a sworn person, who shall be sworn to by the assessor. He shall also make a separate verified statement of the personal property in his possession or under his control which he has, or claims to have, in any other capacity, but no person shall be required to list or verify the same in any other capacity, but in any other capacity, but in any other capacity, but in any other capacity.

Sec. 2023. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or for another, or any other person, or corporation, has not made a full, fair and complete listing, or that the person listing property under oath in regard to the amount of the property he is assessing, or that the assessor has not taken proper care to make full discovery under oath, the assessor may list the amount and valuation of the principal according to his best judgment and information.

Sec. 2024. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall make a full, fair and complete listing, and assess the same at such amount as he believes to be the true value of the property, and the same shall stand until the valuation of the property so listed.

Sec. 2027. Lists to be verified. Every person required to list his real and personal property, shall verify the same at the time of listing by a sworn person, who shall be sworn to by the assessor. He shall also make a separate verified statement of the personal property in his possession or under his control which he has, or claims to have, in any other capacity, but no person shall be required to list or verify the same in any other capacity, but in any other capacity.

Sec. 2029. Classification of Property. What percentages of full value shall be assessed in each class, shall be determined by the county board of equalization. All real and personal property shall be classified for purposes of taxation as follows:

Class 1. From one whether mined or unmined, shall constitute one percent of its true and full value, and assessed at fifty (50) per cent of its true and full value.

Class 2. All household goods, including furniture, including clocks, musical instruments, sewing machines, and other articles, shall constitute one percent of its true and full value, and assessed at twenty-five (25) per cent of its true and full value.

Class 3. All agricultural products, including crops, and all personal property actually used by the owner or tenant of the family residence, shall constitute twenty-five (25) per cent of its true and full value.

Class 4. All property not included in the three preceding classes shall be valued and assessed at forty (40) per cent of its true and full value.

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, 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, if unknown, so stated opposite each lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property.

Sec. 1987. 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.

Sec. 1988. Personal property assessment book. The assessors shall meet at the office of the county auditor on the first day to be fixed by the Minnesota Tax Commission for the purpose of receiving instructions as to their duties under the laws of this state, and shall be compensated for the expenses of attending such meetings, 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.

PERSONAL

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 25 Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
13	17	16	15	14	13
<i>Merged</i>					
19	20	21	22	23	24
30	29	28	27	26	25
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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 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 Lawson of Lorrey 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.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land Acres 100ths	NATURAL CONDITIONS		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							C-Collectible Timber H-High L-Level	S-Story W-Wet W-Wind	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	Structures and Improvements True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures Improvements and Machinery Dollars	Total Assessed Value as Left by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars
Alex O. Rosdahl		Lot 8	33	143	25	58			24	100	124	41			

PERSONAL