

ASSESSMENT BOOK

FOR THE YEAR

1931

TOWN OF **UNORGANIZED NO. 5**

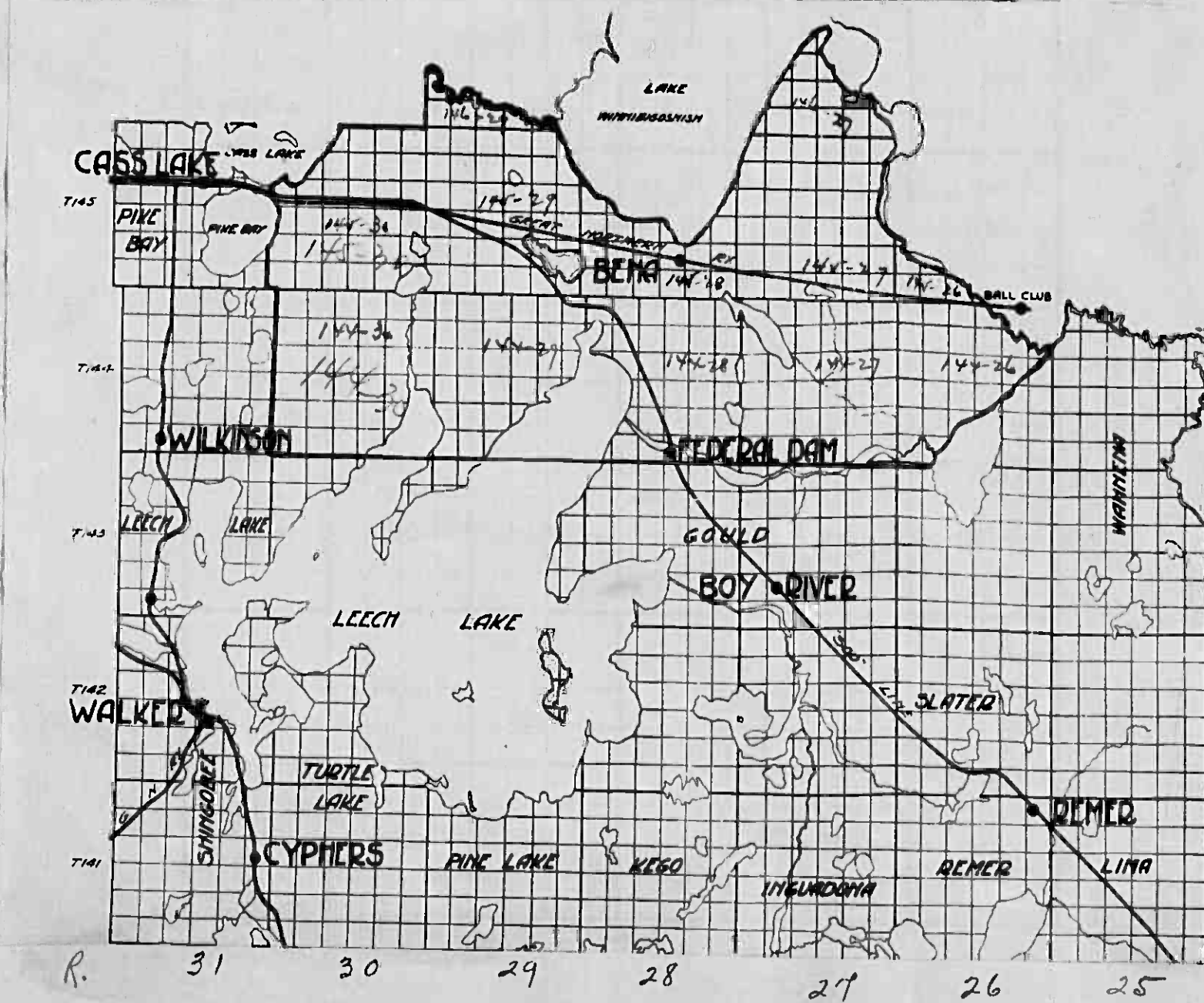
CASS COUNTY, MINN.

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For Convenience of Auditor in Showing Boundaries of School Districts
Unorganized # 5
 Township No. *5* Range No. _____ Mer. 1. N.



*Unorganized towns
 No. 5 are outlined in
 red.*

Directions to Assessor

OFFICE OF COUNTY AUDITOR

Cass County, Minn.

1931

Journal

Assessor of the

H. H. Garner

of Morgan's addition

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the year 1931, containing a list of all lands and town lots 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 to this book.

H. H. Garner 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

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 of joint stock or other companies or corporations when the property of such company or corporation is not assessed in this state, money loaned, invested, annuities, franchises, royalties, and other personal property.
2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, partnership, corporation, and all moneys deposited, or to be deposited, in his order, check, or draft, and credits due from, or owing by any 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, by the trustee; 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 an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. 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. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district in which the business is carried on: Provided, that lots and other real estate owned by the state shall be assessed and taxed in the taxing district where found on May 1, and all taxes thereon shall be paid into the different funds of the county of 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 shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same 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, wearing apparel of members

of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively assessed by such company, shall be listed and assessed in the district where situated in the name of the owner, if known, and, if not known, as "owner unknown."

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 any city, village or borough in this state shall be listed and assessed in the district where the principal or other place of business of said company is located.

Chap. 306. Laws 1925. Personal Property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, outside the corporate limits of cities, shall be listed and assessed in the county where situated in the name of the owner, if known, and, if not known, as "owner unknown."

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 guardian resides; and of every other person under guardianship, where the ward resides.

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. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1 shall list such property in the county, town, or district first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt; In case of doubt as to the proper district for listing personal property or where it cannot be listed as in this chapter provided, if the place between places in the same county, the place of electric light and power companies shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission, and when determined in either case shall be binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or control on May 1 of the current year which is required to list for taxation as agent, attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation

ration, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list, and, if such person shall refuse to make a full disclosure under oath, the assessor may make a list of such property on his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he may request, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property or perform any other duties may enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, written or oral, which is required or authorized by law to be made as a basis for imposing or reducing any tax or assessment, or who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. What percentages of full and true value to be assessed. All real and personal property not subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

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 its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but which rate aforesaid, the rate thereon shall be less than the rate on the ore, shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land and set down separately, shall be aggregated and set down to be assessed against the tract or lot.

Class 2. All household goods and furniture including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Livestock, poultry, all agricultural products, except as provided by class three (3a), (3b), (3c), (3d), (3e), (3f), (3g), (3h), (3i), (3j), (3k), (3l), (3m), (3n), (3o), (3p), (3q), (3r), (3s), (3t), (3u), (3v), (3w), (3x), (3y), (3z), (3aa), (3ab), (3ac), (3ad), (3ae), (3af), (3ag), (3ah), (3ai), (3aj), (3ak), (3al), (3am), (3an), (3ao), (3ap), (3aq), (3ar), (3as), (3at), (3au), (3av), (3aw), (3ax), (3ay), (3az), (3ba), (3bb), (3bc), (3bd), (3be), (3bf), (3bg), (3bh), (3bi), (3bj), (3bk), (3bl), (3bm), (3bn), (3bo), (3bp), (3bq), (3br), (3bs), (3bt), (3bu), (3bv), (3bw), (3bx), (3by), (3bz), (3ca), (3cb), (3cc), (3cd), (3ce), (3cf), (3cf), (3ch), (3ci), (3cj), (3ck), (3cl), (3cm), (3cn), (3co), (3cp), (3cq), (3cr), (3cs), (3ct), (3cu), (3cv), (3cw), (3cx), (3cy), (3cz), (3da), (3db), (3dc), (3dd), (3de), (3df), (3df), (3dh), (3di), (3dj), (3dk), (3dl), (3dm), (3dn), (3do), (3dp), (3dq), (3dr), (3ds), (3dt), (3du), (3dv), (3dw), (3dx), (3dy), (3dz), (3ea), (3eb), (3ec), (3ed), (3ee), (3ef), (3ef), (3eh), (3ei), (3ej), (3ek), (3el), (3em), (3en), (3eo), (3ep), (3eq), (3er), (3es), (3et), (3eu), (3ev), (3ew), (3ex), (3ey), (3ez), (3fa), (3fb), (3fc), (3fd), (3fe), (3ff), (3ff), (3fh), (3fi), (3fj), (3fk), (3fl), (3fm), (3fn), (3fo), (3fp), (3fq), (3fr), (3fs), (3ft), (3fu), (3fv), (3fw), (3fx), (3fy), (3fz), (3ga), (3gb), (3gc), (3gd), (3ge), (3gf), (3gf), (3gh), (3gi), (3gj), (3gk), (3gl), (3gm), (3gn), (3go), (3gp), (3gq), (3gr), (3gs), (3gt), (3gu), (3gv), (3gw), (3gx), (3gy), (3gz), (3ha), (3hb), (3hc), (3hd), (3he), (3hf), (3hf), (3hh), (3hi), (3hj), (3hk), (3hl), (3hm), (3hn), (3ho), (3hp), (3hq), (3hr), (3hs), (3ht), (3hu), (3hv), (3hw), (3hx), (3hy), (3hz), (3ia), (3ib), (3ic), (3id), (3ie), (3if), (3if), (3ih), (3ii), (3ij), (3ik), (3il), (3im), (3in), (3io), (3ip), (3iq), (3ir), (3is), (3it), (3iu), (3iv), (3iw), (3ix), (3iy), (3iz), (3ja), (3jb), (3jc), (3jd), (3je), (3jf), (3jf), (3jh), (3ji), (3jj), (3jk), (3jl), (3jm), (3jn), (3jo), (3jp), (3jq), (3jr), (3js), (3jt), (3ju), (3jv), (3jw), (3jx), (3jy), (3jz), (3ka), (3kb), (3kc), (3kd), (3ke), (3kf), (3kf), (3kh), (3ki), (3kj), (3kk), (3kl), (3km), (3kn), (3ko), (3kp), (3kq), (3kr), (3ks), (3kt), (3ku), (3kv), (3kw), (3kx), (3ky), (3kz), (3la), (3lb), (3lc), (3ld), (3le), (3lf), (3lf), (3lh), (3li), (3lj), (3lk), (3ll), (3lm), (3ln), (3lo), (3lp), (3lq), (3lr), (3ls), (3lt), (3lu), (3lv), (3lw), (3lx), (3ly), (3lz), (3ma), (3mb), (3mc), (3md), (3me), (3mf), (3mf), (3mh), (3mi), (3mj), (3mk), (3ml), (3mm), (3mn), (3mo), (3mp), (3mq), (3mr), (3ms), (3mt), (3mu), (3mv), (3mw), (3mx), (3my), (3mz), (3na), (3nb), (3nc), (3nd), (3ne), (3nf), (3nf), (3nh), (3ni), (3nj), (3nk), (3nl), (3nm), (3nn), (3no), (3np), (3nq), (3nr), (3ns), (3nt), (3nu), (3nv), (3nw), (3nx), (3ny), (3nz), (3oa), (3ob), (3oc), (3od), (3oe), (3of), (3of), (3oh), (3oi), (3oj), (3ok), (3ol), (3om), (3on), (3oo), (3op), (3oq), (3or), (3os), (3ot), (3ou), (3ov), (3ow), (3ox), (3oy), (3oz), (3pa), (3pb), (3pc), (3pd), (3pe), (3pf), (3pf), (3ph), (3pi), (3pj), (3pk), (3pl), (3pm), (3pn), (3po), (3pp), (3pq), (3pr), (3ps), (3pt), (3pu), (3pv), (3pw), (3px), (3py), (3pz), (3qa), (3qb), (3qc), (3qd), (3qe), (3qf), (3qf), (3qh), (3qi), (3qj), (3qk), (3ql), (3qm), (3qn), (3qo), (3qp), (3qq), (3qr), (3qs), (3qt), (3qu), (3qv), (3qw), (3qx), (3qy), (3qz), (3ra), (3rb), (3rc), (3rd), (3re), (3rf), (3rf), (3rh), (3ri), (3rj), (3rk), (3rl), (3rm), (3rn), (3ro), (3rp), (3rq), (3rr), (3rs), (3rt), (3ru), (3rv), (3rw), (3rx), (3ry), (3rz), (3sa), (3sb), (3sc), (3sd), (3se), (3sf), (3sf), (3sh), (3si), (3sj), (3sk), (3sl), (3sm), (3sn), (3so), (3sp), (3sq), (3sr), (3ss), (3st), (3su), (3sv), (3sw), (3sx), (3sy), (3sz), (3ta), (3tb), (3tc), (3td), (3te), (3tf), (3tf), (3th), (3ti), (3tj), (3tk), (3tl), (3tm), (3tn), (3to), (3tp), (3tq), (3tr), (3ts), (3tt), (3tu), (3tv), (3tw), (3tx), (3ty), (3tz), (3ua), (3ub), (3uc), (3ud), (3ue), (3uf), (3uf), (3uh), (3ui), (3uj), (3uk), (3ul), (3um), (3un), (3uo), (3up), (3uq), (3ur), (3us), (3ut), (3uu), (3uv), (3uw), (3ux), (3uy), (3uz), (3va), (3vb), (3vc), (3vd), (3ve), (3vf), (3vf), (3vh), (3vi), (3vj), (3vk), (3vl), (3vm), (3vn), (3vo), (3vp), (3vq), (3vr), (3vs), (3vt), (3vu), (3vv), (3vw), (3vx), (3vy), (3vz), (3wa), (3wb), (3wc), (3wd), (3we), (3wf), (3wf), (3wh), (3wi), (3wj), (3wk), (3wl), (3wm), (3wn), (3wo), (3wp), (3wq), (3wr), (3ws), (3wt), (3wu), (3wv), (3ww), (3wx), (3wy), (3wz), (3xa), (3xb), (3xc), (3xd), (3xe), (3xf), (3xf), (3xh), (3xi), (3xj), (3xk), (3xl), (3xm), (3xn), (3xo), (3xp), (3xq), (3xr), (3xs), (3xt), (3xu), (3xv), (3xw), (3xx), (3xy), (3xz), (3ya), (3yb), (3yc), (3yd), (3ye), (3yf), (3yf), (3yh), (3yi), (3yj), (3yk), (3yl), (3ym), (3yn), (3yo), (3yp), (3yq), (3yr), (3ys), (3yt), (3yu), (3yv), (3yw), (3yx), (3yy), (3yz), (3za), (3zb), (3zc), (3zd), (3ze), (3zf), (3zf), (3zh), (3zi), (3zj), (3zk), (3zl), (3zm), (3zn), (3zo), (3zp), (3zq), (3zr), (3zs), (3zt), (3zu), (3zv), (3zw), (3zx), (3zy), (3zz).

Structures on Unplatted Real Estate assessed at 33 1/2 per cent of true and full value.
Structures on Platted Real Estate assessed at 40 per cent of true and full value.
NOTE—Attached Machinery assessed at 33 1/2 per cent of true and full value.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

OFFICIAL COPY

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. 40	Town or Range	No. of Acres of Land exclusive of Town Lots	FULL AND TRUE VALUE	KIND OF STRUCTURES	Assessed Value of Additional Structures	Amount of Assessed Value Deducted by reason of fire, flood or otherwise	TOTAL VALUE
Minnie Jones	8 1/2 Lot 9	34	146 29		200	2 cottages	67		
Prof. McFarland	5.6 acres of 2 1/2 of S 8 1/4 Sec. 36, 100 acres Sec. 27, 100 acres	27	145 28		800	Store bldg	267		
Peter Anderson	8 1/4 of NW 1/4 and NW 1/4 of SW 1/4 Sec. 20	27	145 28	80	83	House	28		
Frank Anderson	Lot #2 Leon Saaren and Lot 3	8	144 27		200	2 cottages	67		
Victor Peterson	15.75 ac. of Lot 6	18	145 29	74 25	600	Store bldg	200		

PERSONAL

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

Nov. 19, 1931.

Mark L. Burns, Supt.

Dear Sir,

You reported to us for addition to our tax lists for 1931 the following tract:-

W. S. Moscrip. Lot 1. Sec. 24-T144 R. 29-78.98ac.

$$\begin{array}{r} 18.50 \\ 60.48 \\ \hline 78.98 \end{array}$$
 6048

Lot 1 - Sec 24-144-29 on our plat shows only 18.50 acres, and I have no reservey at hand.

Have you perhaps omitted a description which you meant to include with lot 1, or is 78.98 acres correct according to your map?

An early reply will be appreciated,

Very truly yours

A. A. Cater



There is a tract 60.48 acres, extending from the lot 1, containing 18.50 acres, excess land not shown in old survey. This whole acreage is described as the lot 1.

CONSOLIDATED CHIPPEWA AGENCY,
CASS LAKE, MINNESOTA

6048
1850
78.98