

**ASSESSMENT BOOK**

FOR THE YEAR

**1929**

*Town of Wahmena*

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

1929.

*Charles F. Waberman* Cass County, Minn. *April 9*  
Assessor of the Town of Waberman

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1929 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.

*A. A. Carter* 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 every kind, shall be assessed, and the assessment shall be by law exempt from taxation.

### WHEN LISTED AND ASSESSED.

Sec. 1984. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 1985. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 1986. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 1987. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 1988. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 1989. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 1990. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 1991. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 1992. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 1993. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 1994. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2017. Property moved between May and July. The owner of any real estate, or of any personal property, shall list and assess the same in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the property is moved between May and July, the assessment shall be made on the basis of the value of the property as of the first day of May in the year in which it is moved.

Sec. 2018. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2019. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2020. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2021. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2022. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2023. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2024. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2025. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2026. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2027. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

Sec. 2028. \* \* \* Personal Property shall be listed and assessed annually in the manner following:  
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property in the manner provided in this chapter on or before the first day of May in each year. \* \* \* If the person is a minor, or is otherwise incapacitated, the assessment shall be made by the administrator, guardian, or trustee of the property.

*Waberman Cross Co.*

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 lands or lots subject to taxation, showing the acreage of the lands, the number of acres in each description of property, the list of real property owners, and the total value of the property, and the total value of the lands in each assessment district. The list of real property owners shall be in the form of a list of names and addresses, and shall be in accordance with the requirements of law. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the first day of 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 receive as compensation for such service the sum of four dollars per day for each day necessarily traveled in going from 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



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

FORM 3 WALKER-BAYNE COMPANY, MINNEAPOLIS

Name	Sch. Dist.	Description	Sec.	Town	Range	Acres	True and full value of lands	Bldgs.	Total t. & f. value	Ass. value
Frank Hendricks	Un.	NW 1/4 of SE 1/4	13	144	26	40.	\$400	\$25	425	142
Alfred Dagenais	Un.	SW 1/4 of SE 1/4	23	144	26	40.	\$320		320	170

NAMES OF PROPERTY OWNERS

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 Wahmena County of Cass Minn., for the Year 1929

FORM 201 WALKER-BAYNE COMPANY, MINNEAPOLIS

Of Property Omitted from the Assessment Book of 1928 or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.  
Unplatted Real Estate Assessed at 33 1/3 per cent of True and Full Value. Platted Real Estate Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NATURAL CONDITIONS		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
							C. Cultural 1-1000	S. Shrub 100-1000	True and Full Value of Land	Structures and Improvements	True and Full Value of Land	Structures and Improvements	Total True and Full Value of Land	Assessed Value of Land	Total Assessed Value as Left by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
Frank Hendricks	Un.	NW 1/4 of SE 1/4		13	144	26	40		400	25	425	142					
Alfred Dagenais	"	SW 1/4 of SE 1/4		23	144	26	40		320		320	170					

220 25 345 249

PERSONAL

