

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Wahneia
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

Cass County, Minn., 1927.
Charlie Kirkland Assessor of the Town of Wahnamo

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said *Wahnamo* 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. *G. 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 exempted from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to the value in May, 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 and assess the real and personal property of such company, or partnership or corporations when the same is owned, held, controlled, managed, or in any way acquired by him or her, or by any partnership, firm, or corporation, 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 deposited by him or her, or by any partnership, firm, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.
3. The property of a partnership or firm shall be listed by his partner or partners, or by his guardian or the person authorized by his will or the trustee of the estate of a deceased person, by the executor or administrator.
4. The property of a person for whose benefit it is held in trust, by the trustee; 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 partner, by such agent in the name of the principal, as herein provided.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the 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, carried on, provided, that logs and timber cut from lands within and designed to be transported out of, this state shall be assessed and assessed thereon shall be paid into the different funds of the county or of the town, as the case may be, and the same shall be listed and assessed in the manner herein provided, and the same 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 any farm property, which is not in good faith owned, is not a resident of this State, the same shall be listed and assessed in the town or district in which it is situated, as if it were owned by a resident of such town or district.

Chap. 212. *Household Goods.* All household goods and personal property of a non-resident, when the owner is not a resident of this State, shall be listed and assessed in the town or district in which it is situated, as if it were owned by a resident of such town or district.

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, or of every other person under guardianship, 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, when removed from one county, town, or district to another, shall be listed and assessed in the town or district in which it is first called upon by the assessor. A person moving from one town or district to another shall list the property in the town or district in which he resides, unless he shall make it appear on the property in another state.

Sec. 2018. Where listed in case of death. In case of death or removal of the decedent, the personal property of the decedent shall be listed and assessed in the town or district in which he resided at the time of his death, unless he shall make it appear on the property in another state.

Sec. 2019. Lists to be verified. Every person required to list personal property shall verify the same by a verified statement of all personal property in his possession or under his control, and shall make a full, fair, and complete list thereof, he may examine and correct the same, and shall deliver to the assessor a copy thereof, together with a receipt therefor, within ten days after the date of his assessment, unless he shall make it appear on the property in another state.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for him or her has not made a full, fair, and complete list thereof, he may examine and correct the same, and shall deliver to the assessor a copy thereof, together with a receipt therefor, within ten days after the date of his assessment, unless he shall make it appear on the property in another state.

Sec. 2021. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true and correct amount, and shall make a full, fair, and complete list thereof, he may examine and correct the same, and shall deliver to the assessor a copy thereof, together with a receipt therefor, within ten days after the date of his assessment, unless he shall make it appear on the property in another state.

Sec. 1986. False statement penalizing taxes. Every person who makes a false statement, oral or written, which is required or required by law to be made, and which is known by him to be false, shall be liable to a fine of not less than ten dollars, and not more than fifty dollars, for each offense.

Sec. 1996. Classification of Property. What percentages of fall and spring crops, and of other crops, shall be assessed for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute one per cent of its true and full value. If unmined, it shall be assessed at the rate afloat. The real estate in which it is located, but not the tract or land, shall be assessed in accordance with the provisions of this chapter. In assessing any tract or lot of real estate in which there is any iron ore, the assessor shall be governed by the value of the land in which it is located, and the assessment on the iron ore shall be in proportion to the value of the land, and shall not exceed the value of the land. The assessor shall be assessed on the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, women, children, and domestic purposes, or for the furnishing of a household, shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three (3), (20), stocks of merchandise of all manufacturers' materials and manufactured articles, all tools, implements, machinery, other fixtures or otherwise, except as provided by class one (1) hereof, shall constitute class third (33 1/3) per cent of the true and full value thereof.

Class 4. All property in the hands of the owner, less the value of any interest therein, shall be assessed at ten (10) per cent of the full and true value thereof.

Class 5. All property not included in the above classes shall constitute class four (4) and shall be assessed at forty (40) per cent of the full and true value thereof.

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 other particulars, including the number of acres, 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 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.

Wahnamo, Cass Co.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 144 Range No. 25 Mer. P. M.

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

I reorganized

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	Have the	Condition of Trees	REMARKS
							Originally Planted not more than 12 feet apart each way	Trees been kept in that Condition by replanting all that may have died each year		

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.

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet
Personal Property Assessment for the _____ of _____,

County of _____ State of Minnesota, for the Year 1927

FORM 7 MILLER-DAVIS CO., MINNEAPOLIS

Table with columns for owner names, property value, assessed values for Class 1 (Mined Iron Ore), Class 2 (Household furniture, etc.), and Class 3 (Horses, Mules and Asses, Cattle, Sheep). Includes sub-columns for various animal types and their assessed values.

Summary table with rows for 'Total Numbers', 'Assessor or Town Board Footings', 'County Board Footings', and 'State Tax Commission Footings'. Includes a grid of numbers 1-10 and A-K.

Personal Property Assessment for the _____ of _____

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet State of Minnesota, for the Year 1927.

CLASS 3-Continued

CLASS 3-Continued

CLASS 3-A-Assessed at 10% of True and Full Value

CLASS 4-Assessed at 40% of True and Full Value

Table with columns for property owners (Adams, Carson, Ferguson, Hunter, Morrison, Nelson, Williams), assessment classes (14-HOGS, 15-Poultry, 16-Stands of Bees, etc.), and values (Assessed Value, Total Assessed, Total True and Full Value).

PERSONAL

Personal Property Assessment for the _____ of _____

County of _____ State of Minnesota, for the Year 1927.

CLASS 3-Continued

CLASS 3-Continued

CLASS 3-A-Assessed at 10% of True and Full Value

CLASS 4-Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name (Care should be taken to make every NAME and FIGURE plain and distinct)

Main assessment table with columns for property classes 14-35 and 36-57, including assessed and true values for various categories like Hogs, Poultry, Bees, Dogs, Wagon, etc.

Adams, John (Mary Adams) 1
P. O. Hanover
Carson, George 2
P. O. Benson
Ferguson, Frank 3
P. O. Morgan
Hanover Mercantile Co. 4
P. O. Hanover
Hunter, James L. 5
P. O. Morgan
Morrison, Herbert E. (Robert Morrison) 6
P. O. Benson
Nelson, Nels P. 7
P. O. Hanover
Williams, John R. 8
P. O. Hanover
Total Numbers
Assessor or Town Board Footings
County Board Footings
State Tax Commission Footings

PERSONAL