

ASSESSMENT BOOK

FOR THE YEAR

1927

Village of Bay River
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.,

1927.

Cass County, Minn., Olaf Johnson Assessor of the Vill. of Bay River

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

H. A. Galen 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 persons owning, holding, or possessing, 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. 1990. 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 property of such company or corporation is not assessed in this state, money loaned or invested, annuities, franchises, royalties, and other property.

2. He shall also list, as his property, and in the name of his wife, child, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of any person, or as trustee, or in any other capacity, 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 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 an estate of a deceased person, by the executor or administrator.

5. Sec. 2006. Farm 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 farm is situated in several towns or districts, it shall be listed in each town or district in which the principal place of business of such farm is located.

6. Sec. 2012. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in business, shall be listed in the town or district where his business is carried on. Provided, that the principal place of business of such person is in another town or district, it shall be listed in that town or district and in the town or district in which the principal place of business of such person is located.

7. Sec. 2014. Lays 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles, shall be listed in the town or district where the same are used, or for the furnishing or equipment of the family residence, or for the use of the owner, if known, and, if not known, as "owner unknown."

8. Sec. 2016. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, including electric light and power apparatus, shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

9. Sec. 2066. Lays 1925. Personal property of electric light and power companies having a fixed situs. Personal property of electric light and power companies having a fixed situs shall be listed and assessed by the Minnesota tax commission in the county where situated.

10. Sec. 2018. Estates of decedents. The personal property of the estate of a decedent, person or of his death, shall be listed and assessed in the county where situated.

11. Sec. 6015. Personal property of a minor 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.

12. Sec. 2010. 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.

Section 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 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 receive as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending said meeting 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.

Sec. 2017. Property moved between May and July. The owner of personal property removed from one county, town, or district to another county, town, or district, in this state, on or after May 1, and before the date on which he is first called upon by the assessor, shall be assessed in the county, town, or district in which the property is first located. A person moving from one county, town, or district to another county, town, or district, shall be assessed in the county, town, or district in which he shall make his abode for the year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it can be listed in more than one place for listing and assessing shall be determined by the county board of equalization; and if between different tax commissioners and when determined in either case shall be as binding as if fixed hereby.

Sec. 2022. Lists to be verified. Every person required to list personal property shall verify the same by a sworn statement upon blanks furnished by him, a verified statement of all personal property in his possession or control, in the name of all persons, companies or corporations, in the name of all partners, guardian, parent, trustee, executor, administrator, receiver, or other person, and in the name of the estate of any decedent, or of the capital stock of any company or corporation which it is required to list, and return as his official and property for taxation in this state.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for him is not a resident of the county, town, or district, or that the amount of the listing is not correct, or that the property is not as described, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property as listed, and return as his official and property for taxation in this state.

Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of the listing by the best means available, and shall assess the same on the basis of the best information available. He shall also make appropriate statements in the manner of all personal property in his possession or control, in the name of all persons, companies or corporations, in the name of all partners, guardian, parent, trustee, executor, administrator, receiver, or other person, and in the name of the estate of any decedent, or of the capital stock of any company or corporation which it is required to list, and return as his official and property for taxation in this state.

Sec. 2024. Classification of Property. What percentages of full and true value to be assessed. All real and personal property, except mines or other real estate, shall be classified and assessed in accordance with the following: Class 1. Live stock, poultry, all agricultural products, except sheep, together with the furniture and fixtures used therewith, implements and machinery, and other articles, all tools, and other articles, shall be assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 2. Live stock, poultry, all agricultural products, except sheep, together with the furniture and fixtures used therewith, implements and machinery, and other articles, all tools, and other articles, shall be assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 3. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and other articles, shall be assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

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

Class 5. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles, shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 6. All personal property actually used by the members of the family, and all personal property actually used by the members of the family residence, shall constitute class 2, and shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 7. All stock, poultry, all agricultural products, except sheep, together with the furniture and fixtures used therewith, implements and machinery, and other articles, all tools, and other articles, shall be assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 8. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and other articles, shall be assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 9. All property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

Class 10. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles, shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 11. All personal property actually used by the members of the family, and all personal property actually used by the members of the family residence, shall constitute class 2, and shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 12. All stock, poultry, all agricultural products, except sheep, together with the furniture and fixtures used therewith, implements and machinery, and other articles, all tools, and other articles, shall be assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Village of Bay River, Cass Co.

PERSONAL

