

**ASSESSMENT BOOK**

**1933**

*Village of Federal Dam*

THE FRITZ-CROSS CO., ST. CLOUD, MINN.

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*Village of Federal Dam* (Unorganized School District.)  
 For Convenience of Auditor in Showing Boundaries of School Districts

Township No. \_\_\_\_\_ Range No. \_\_\_\_\_ Mer. P. M. \_\_\_\_\_

THE FRITZ-COOKS CO., ST. CLOUD, MINN. FORM 92

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# DIRECTIONS TO ASSESSOR

## OFFICE OF COUNTY AUDITOR

Cass County, Minn.,

1933

*K. H. Gaides*  
 Assessor of the Village

IN THE COUNTY AFORESAID:

*According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties hereto annexed.*

*A form of the return to be signed by you is appended to this book.*

*G. A. Gales*

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**

**Sec. 1984.** \*\*\*Personal property shall be listed and assessed with reference to its value on May 1, and if on that day it shall be listed by or for the person acquiring it.

**Sec. 1999.** 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 his moneys, credits, bonds, shares of stock, real estate, real property, or other property of any kind, or of any corporation, company or corporation, and all moneys, company or corporation, and all moneys, deposits, subject to his order, check, or draft, and credits due from or owing by any person, company or corporation.
2. The property of a minor child or infant person shall be listed by his guardian, or by the person having such property in charge.
3. 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.
4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
5. The property of a body politic or corporate, by the proper agent or officer thereof.
6. The property of a firm or company, by a partner or agent thereof.
7. The property of a manufacturer and others in the hands of an agent, by such agent in the name of his principal, as merchandise.
8. The property of a manufacturer and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

**Sec. 2003.** **Personalty.**—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 business of a property pertaining to the business of a manufacturer or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes of the county shall be paid into the district and of the state as other taxes such land, and such taxes shall be a lien upon such land, and such land shall not be removed beyond the border 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 and assessed 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 property of a railroad company which are not in good faith operated and exclusively controlled by that company, shall be listed and assessed as personal property in the town or 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 cities and villages shall be listed and assessed as personal property in the town or district where situated without regard to where situated or other place of business of said company is located.

**Chap. 306. Laws 1925.** **Personal property of electric light and power companies.**—Personal property of electric light and power companies having a fixed situs outside the corporate limits of cities and villages shall be listed and assessed as personal property in the town or district where situated in the county where situated.

**Sec. 2014.** **Estate 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 between May 1 and July 1, shall be assessed in the county, town, or district upon which he is first called.

**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 not be determined as to the proper place for listing and assessing the same, the place by the county board of equalization, if different counties, or places in commission; and when determined in either case shall be as 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 or held in on May 1 of the current year. He shall file separate statements in like manner or under his control, which by him he is required to list for taxation as partner, administrator, receiver, trustee, executor, partner, factor, or in any other capacity; but no person shall be required to include stock of any corporation in which he has an interest or any share of the capital stock of any corporation in which he has an interest, and property for taxation in this state.

**Sec. 2039.** **Examination under oath.**—Whenever the assessor shall be of the opinion that the personal property for himself, or for any other person, corporation, or partnership, has not been fully and completely listed thereof, he may examine such personal property.

son under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery of such property, or his principal accounting 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 believes to be the true value thereof. When requested, 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 dwelling etc.**—Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duty, enter any dwelling house, building, or structure, and view the same and the property therein.

**Sec. 19306.** **False statement regarding rates.**—Every person who, in making any statement, oral or written, which is required or imposed by law to be made as a basis of imposing or reducing a property tax, or any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

**Sec. 1913.** **Classification of property.**—What percentage of and true value to be assessed. All real and personal property subject to a general property tax and not 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 rate ad valorem which it is located, but at the rate ad valorem which the estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class 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 tract, lot, or part thereof, in the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall 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 and domestic machinery, when used by the owner or personal equipment of the family, shall be classified and assessed as follows: Class two (2) and shall be valued and 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 in section "a," (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three (3), shall constitute class three (3) and shall be assessed and valued at thirty-three and one-third (33 1/3%) per cent of the true and full value thereof.

**Class 3a.** All agricultural products in the hands of the producer and held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "a," (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

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

State of Minnesota,

ss.

County of \_\_\_\_\_

\_\_\_\_\_ being first duly

sworn, says that he is the County Auditor of \_\_\_\_\_

County, that the book to which this is attached contains a full and correct list of all real and personal property in said \_\_\_\_\_

County, that the \_\_\_\_\_

same, omitted from the Assessment books of the \_\_\_\_\_

County, as far as he has been able to ascertain the \_\_\_\_\_

for the year or years therein specified and that he has therein assessed the said omitted real and personal property for \_\_\_\_\_

the year or years therein specified, in accordance with the provisions of Section 1985 of the General Statutes of 1923 \_\_\_\_\_

and that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or \_\_\_\_\_

corporation or description therein specified is the true and full value in money of each kind or item of such real and \_\_\_\_\_

personal property and all of such kinds or items of such real and personal property belonging to each of said persons, \_\_\_\_\_

individuals, firms or corporations on the first day of May of the year or years therein specified, and that he has in- \_\_\_\_\_

cluded herein all of such omitted real and personal property required by law to be included herein, to the best of his \_\_\_\_\_

knowledge and belief.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ A.D. 1933.

*C. H. Peterson*

Notary Public.

*G. A. Gales*

Cass County, Minn.