

ASSESSMENT BOOK

FOR THE YEAR

1927

*Village of Pillager*  
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

1927.

County, Minn.,

Cass

Conrad Roden, Assessor of the Vill of Pillager

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village of Pillager, Minnesota, 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.

J. A. Selver 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 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. 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 all his moneys, credits, bonds, stocks, stock of joint stock or other companies or corporations (when the same are not listed by the person, company, or corporation, and as to stocks, money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of the principal, all moneys, credits, bonds, stocks, stock of joint stock or other companies, or of any other person, company, or corporation, and all other personal property, 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, or 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 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 merchant.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town, ward, 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, including all stock, tools, fixtures, and other articles used in the carrying on of such business, shall be listed and assessed in the town or district in which the merchant or manufacturer resides and declared to be transported out of, this state shall be assessed and listed in the town or district in which it is first taken to such town.

Sec. 2006. Farm property. The personal property of a farmer, including all 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. 2007. Farm property of non-residents. When the owner of any railroad company which are not in good faith owned and controlled by the owner, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2008. Household goods. All household goods and other personal property of a person, company, or corporation, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 2009. Elevators, etc., on railroad. All elevators and warehouses, and other buildings, shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 2010. Personal property of electric light and power companies. The personal property of electric light and power companies, including all such taxes, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2011. Personal property of electric light and power companies, outside of cities and villages. Personal property of electric light and power companies, including all such taxes, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2012. Personal property of electric light and power companies, outside of cities and villages. Personal property of electric light and power companies, including all such taxes, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2013. Personal property of electric light and power companies, outside of cities and villages. Personal property of electric light and power companies, including all such taxes, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

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, including all such taxes, 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 where the appointment.

Sec. 2017. Property moved between May and July. The owner of any real estate, including all such taxes, shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the town or district in which the principal place of business of the owner is located, the assessor shall list and assess the property in the town or district in which the owner resides.

Sec. 2019. Assessor may enter dwellings. The assessor may enter any dwelling, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for taxation is not making a true and correct list thereof, he may examine such person under oath, and if such person shall refuse to make such list, or to answer any question asked of him, the assessor may list and assess the property as he deems proper.

Sec. 2021. Failure to obtain list. In case of failure to obtain a list of the property of a person, the assessor shall ascertain the amount as he believes to be the true value thereof. When he has so ascertained the amount, he shall list and assess the property as he deems proper.

Sec. 1997. Assessor may enter dwellings. The assessor may enter any dwelling, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Sec. 1030. False statement regarding taxes. Every person who in making any statement, oral or written, which is required or authorized by law to assess property for taxation, makes any statement which is false or untrue, or which is calculated to defraud the public, shall be guilty of a crime.

Sec. 1031. Classification of Property. What percentage of full value of real estate shall be assessed for taxation purposes shall be determined by the assessor.

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 of one per cent of its true and full value.

Class 2. All household goods and furnishings, including such as stoves, washers, sewing machines, and other articles used in the household, shall be assessed at the rate of one per cent of their true and full value.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three, and all stock of merchandise of all manufacturers' materials, furniture and fixtures used therein, shall be assessed at the rate of one per cent of their true and full value.

Class 4. All agricultural products in the hands of the producer, including such as wheat, corn, and other crops, shall be assessed at the rate of one per cent of their true and full value.

Class 5. All real estate, including such as land, buildings, and other improvements, shall be assessed at the rate of one per cent of their true and full value.

Class 6. All personal property, including such as furniture, fixtures, and other articles, shall be assessed at the rate of one per cent of their true and full value.

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PERSONAL

Section 1986. General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks, which, except in the county, for, and to correspond with each assessment district. He shall make out, in the real property assessment books, lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated. The lists of real property, including all such taxes, shall be listed and assessed in the town or district in which the principal place of business of the owner is located. 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.

Village of Pillager Cass Co



