

**ASSESSMENT BOOK**

**1933**

*Village of Pillager*

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

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Village of Pillager — (School District No. 1.)  
 For Convenience of Auditor in Showing Boundaries of School Districts

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

THE FRITZ CROSS CO., ST. CLOUD, MINN. FORM 92

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# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

County, Minn., Cass Village Village 1933

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 Town for the year 1933, containing a list of all lands and town lots 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 law prescribing your duties hereto annexed.

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

A. A. Galer

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, 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. 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 all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property assessed in this state), money loaned or invested, annuities, franchises, royalties, 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 otherwise controlled by him as agent, trustee, partner, company 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 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; 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 an agent, by such agent in the name of his principal, as merchandise.

**Sec. 2003.** Personality—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 personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on. Provided, that logs and timber transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the district and of the county of the taxing district and of the state as other taxes are paid, and 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. 2006.** Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed 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 clocks, watches and furniture including in 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 land of any railroad company which are exclusively owned, operated and controlled by such 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 any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

**Chap. 306. Laws 1925.** Personal property of electric light and power companies outside of cities and villages. Personal property having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission 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, from another county, town or district, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current 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 cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax 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 by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control, which this report includes, but which he is not required to list as attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

**Sec. 2030.** Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such per-

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 under oath, the assessor may list the property of such person or his principal according 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 list the same at such amount as he believes to be the true value. When questioned, 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 duties, enter any dwelling house, building, or structure, and view the same and the property therein.

**Sec. 10306.** False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

**Sec. 1913.** Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lien 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 when it is located, but at the rate aforesaid. The real 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 ore exclusive of the land in which it is located, and the assessable value of the land and ore, shall be determined and set down separately and added together, and 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 used exclusively by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute 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 class three (3a), (3b), with the furniture and fixtures, used therewith, the manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "a", (3a) and all unplanted real estate, except as provided by class one (1) hereof, 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 not 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,

County of Cass ss.

A. A. Galer being first duly sworn, says that he is the County Auditor of Cass County, that the

book to which this is attached contains a full and correct list of all real and personal property in said Cass County of Village Village,

in said county, as far as he has been able to ascertain the same, omitted from the Assessment books of the Village Village.

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 included 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 17th day of April A. D. 1933.

A. B. Peterson Notary Public.

A. A. Galer County, Minn.



Platted Real Estate Assm't 19 19, City or Village

County of Cass, Minnesota

Name of Owner: J J Parks Peterson Addition Lot BlockDescription: Lots 12 and 13 1Size of Lot 25 ft. by 140 ft. Value \$ 400

TYPE OF BUILDING	WHEN BUILT	CONSTRUCTION	BASEMENT	ROOF	HEAT
<i>Oil Station</i>	<u>1</u>	Frame	Full	Shingle	Stoves
Dwelling	No. Rooms	Brick	Half	Asbestos	Hot Air
Duplex		Stucco	None	Slate	Hot Water
Apartment		Cement Blocks ✓	Stone Wall	Tile	Vapor
Flat		Tile	Concrete Wall	Gravel	Steam
Store		Steel Frame		Composition ✓	
Office		Stone		Sheet Iron	

CONDITION: Good, ✓ Fair, Poor.

IMPROVEMENTS: Water, Sewer, Gas, Electricity, Sprinklers, Elevators, Plate Glass Front, Stone Trim Front.

Size: Length 14 ft. Breadth 1.5 ft. Height 9 ft. Cu. Ft. 176 at 2.6 cts. per ft. Value \$ 457

Size: Length ..... ft. Breadth ..... ft. Height ..... ft. Cu. Ft. .... at ..... cts. per ft. Value \$ .....

Size: Length ..... ft. Breadth ..... ft. Height ..... ft. Cu. Ft. .... at ..... cts. per ft. Value \$ .....

Total Value..... \$ 457Less Depreciation..... 1/12 \$ 7Net Value..... \$ 450

Garage: Condition: Good, Fair, Poor Value \$ .....

Barn: Condition: Good, Fair, Poor Value \$ .....

True and Full Value Structures..... \$ 450True and Full Value Land..... \$ 400

Machinery permanently attached to real estate..... Value \$ .....

True and Full Value Real Estate, including attached machinery..... \$ .....

Assessed Value Land and Structures at forty per cent..... \$ 340

Assessed Value Machinery at thirty-three and one-third per cent..... \$ .....

Total Assessed Value..... \$ 340

## VALUATION AND ASSESSMENT

Full and True Value					
Year	Land	Buildings	Machinery	Total	Assessed Value
1928	\$	\$	\$	\$	\$
1930					
1932 <sup>33</sup>	400	450		850	340
1934					

**REMARKS**