

ASSESSMENT BOOK

1933

Village of Pine River.

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

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Village of Pine River - (School District #19)
 For Convenience of Auditor in Showing Boundaries of School Districts

Township No. _____ Range No. _____ Mer. P. M. _____

THE PRIZE CROSS CO., ST. CLOUD, MINN. FORM 32

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DIRECTIONS TO ASSESSOR
OFFICE OF COUNTY AUDITOR

County, Minn., 1933

H. M. DeLoach Assessor of the Village of *Deer River*

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.

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, including 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 the 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 of such company or corporation is not 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, as the agent or attorney, or on account of another person, 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 infant 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 for 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 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 otherwise in this chapter provided, personal property shall be listed and assessed in the county 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 cut on 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 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 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 therein, 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 1915.—Household Goods. All household and furniture, including clocks, musical instruments, sewing machines, wearing apparel of the family, and all personal property used by

the owner for personal and domestic purposes, or 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 thereon, situated upon the land of any railroad company, and not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the county 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 corporate limits in any city, village or borough in this state shall be listed and assessed where the principal or without regard to where the principal or other place of business of said company is located.

CHAP. 306. Laws 1915. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having corporate limits outside of cities and villages, and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estate of decedent. 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 to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving from one county to another shall be assessed in the county in which he is first called upon on May 1 of the current year. If he shall make it appear to the assessor that he shall make it appear to the assessor that the property is in another state,

Sec. 2018. Where listed in case of doubt. In case of doubt as to the place of listing personal property or where it is not 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. 2021. Lists to be verified. Every person required to list property for taxation shall personally and deliver to the assessor, on blank forms furnished 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 by this chapter or otherwise required to be listed, as agent or administrator, receiver, trustee, executor, partner, factor, or in any other capacity, but no person shall be required to include in his 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. 2023. Examination of the books. Whenever the assessor shall be of the opinion that the person listing property for taxation, 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 listed, and, if he is satisfied that such person shall refuse to furnish the property 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 assess the same at such amount as he believes to be the true value. 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 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. 1936. False statement regarding taxes. Every person who, in making any statement or list, or in making any return, or authorizing or reducing any tax or assessment, or in any other manner, knowingly makes 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 assessed on any gross earnings or other lieu 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 at its true and full value. If mined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the coals and other minerals, shall be assessed in accordance with class three (3) and four (4) as the cases of class three 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 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, members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipping of the family residence, shall constitute class two (2) and shall be valued at ten (10) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a," (3a), stocks of merchandise of all sorts, together with the furniture and fixtures and manufactured articles, all tools, implements and manufactured articles, all tools, or otherwise, except as provided by class three "a," (3a) and all unplatted 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 assessed 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 one (1) per cent of the full and true value thereof.

State of Minnesota,

County of *Cass* } ss.

Ar. G. Luten }
County Auditor of *Cass* }
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 Town of *Deer River* in said county, as far as he has been able to ascertain the same, omitted from the Assessment books of the town of *Deer River* 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.
E. S. Peterson Notary Public.
W. C. Alquist County Auditor.

H. A. Galen

County, Minn.

Decrease amount
shown on card for
the house.
was destroyed by
fire April 14 1932

OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon.

OWNER	DESCRIPTION	Sec. or Lot	Town or Block	Range	No. of Acres of Land exclusive of Town Lots		Full and True Value Dollars	Kind of Structures	Assessed Value of Additional Structures Dollars	Amount Assessed Value deducted by reason of loss by fire, flood or otherwise Dollars	TOTAL VALUE Dollars
					Acres	100ths					
	L 5 + 6 Dixie addition of Hill Pine Run.							House		466	

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Range	No. of Acres of Land exclusive of Town Lots		Full and True Value Dollars	Kind of Structures	Assessed Value of Additional Structures Dollars	Amount Assessed Value deducted by reason of loss by fire, flood or otherwise Dollars	TOTAL VALUE Dollars
					Acres	100ths					