

ASSESSMENT BOOK

FOR THE YEAR

1927

Village of Remond
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.,

Assessor of the *Village of Remer*

Wm. Peake *Wm. Peake*
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for 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 of every description, which is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed as follows: 1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property, real and personal, in this State, 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 and assess his personal property, real and personal, in this State, on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 2006. Farm property of non-resident. When the owner of a farm, or other personal property, connected with a farm, does not reside in the town or district where his business is carried on, and the farm is situated in the town or district where the farm is situated: Provided, that if the town or district where the farm is situated is not assessed, the farm shall be assessed on May 1, and all other personal property connected with the farm shall be assessed on the first day of the month of May following the date of the listing of the farm.

Sec. 2012. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed situs in this State shall be listed and assessed as follows: 1. The personal property of such companies shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2015. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed situs in this State shall be listed and assessed as follows: 1. The personal property of such companies shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2016. Estates of decedents. The personal property of the decedent shall be listed and assessed as follows: 1. The personal property of the decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2019. Personal property of decedents. The personal property of a decedent shall be listed and assessed as follows: 1. The personal property of the decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2020. Personal property of decedents. The personal property of a decedent shall be listed and assessed as follows: 1. The personal property of the decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2021. Personal property of decedents. The personal property of a decedent shall be listed and assessed as follows: 1. The personal property of the decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2017. Property moved between May and July. The assessor shall list and assess the personal property of a decedent in this State, on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 2018. When listed in case of death. In case of death of a person, the personal property of such person shall be listed and assessed as follows: 1. The personal property of the decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2022. Lists to be verified. Every person required to list his personal property shall verify the same as follows: 1. The assessor shall list and assess the personal property of a decedent in this State, on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 2023. False statement regarding taxes. Any person who makes a false statement regarding taxes shall be liable for the same as follows: 1. The assessor shall list and assess the personal property of a decedent in this State, on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 2024. Classification of Property. What percentage of full and true value to be assessed. All real and personal property shall be assessed as follows: 1. The assessor shall list and assess the personal property of a decedent in this State, on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

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 the full and true value thereof.

Class 2. Live stock, poultry, all agricultural products, except manufactured articles, 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. All agricultural products in the hands of the grower and not held for sale, and all agricultural tools, implements, and machinery, shall constitute class three (3) 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.

Village of Remer, Cass Co.
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 deliver out, the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if known, 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 each day necessarily consumed in attending said meeting the sum of four dollars per day for each day necessarily consumed in going from his home to and returning from the county seat at the rate of five cents per mile actually traveled in going from his home to and returning from the county auditor.

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ in the County _____ of _____ for the Year 1927

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of.....Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of.....Mill Per Bushel		★ Total Tax		REMARKS	
										Dollars	Cts.		Dollars	Cts.	Dollars	Cts.		
Farmers Cooperative																		18 cars of Flour - Feeds

Note ★ Assessors will not fill these Columns.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon
Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Range	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise
Jaslin, Grace Remer, Minn.	Ilynn Addition, Remer, Minn. ✓	✓	6		200	Frame		80
Wickman, Flora and John Remer, Minn.	" " " "		35		300	Frame		120
					500			200
					500			500

PERSONAL