

ASSESSMENT BOOK

1933

Town of Ansel.

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

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 127 Range No. 32 Mer. P. M.

THE PRITZ-CROSS CO., ST. CLOUD, MINN. FORM 92

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DIRECTIONS TO ASSESSOR
OFFICE OF COUNTY AUDITOR

County, Minn.,

1933

Frank J. Hayward Assessor of the County

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said 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.

H. A. Galen

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property

(Section Numbers refer to General Statutes 1928.)

Sec. 1974. Property subject to taxation. All real and personal property in this state, and all personal property of persons in this state, 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 date, 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, owning or having possession of, or having a stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), or 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 the agent or attorney or partner of any other 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 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 merchant.

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 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 from lands within, and assigned to be transported out of, this state shall be listed in the district where such district where such and taxed in the taxing thereon shall be paid into the different funds of the county of the taxing district, and all taxes of the state or 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 household goods and furniture, including clocks, musical instruments, sewing machines, and all personal property used by

the owner for personal and domestic purposes, or for the use of his family, or of his family, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, situated upon the land of any railroad company which is not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the county in which they are 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. The personal property of electric light and power companies having a fixed situs outside the corporate limits of any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal office or place of business of said company is located.

Chap. 306. Laws 1925. Personal property of electric light and power companies outside cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of any city, village or borough in this state and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Personal property of a minor under guardianship. 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, village 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 into this state from another state between May 1 and July 1 shall list the property owned by him on May 1 of the current 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 other personal property, the assessor may list it in any place in the county, town, village or district where the person owning it resides, and assessing shall be determined by the county board of equalization; and 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, in duplicate, a statement of the personal property owned by him on May 1 of the current year, in the manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, partner, factor, receiver, accounting officer, or 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 in which he 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 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 he is required to list; and if such person shall refuse to make full disclosure 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 value, and the assessor shall be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement proving 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, 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, shall willfully 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 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 true and full value at fifty (50) per cent of its true and full value. If unmined, 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 corrandium with which it is assessed in accordance with the provisions of class three (3) and four (4) as the reasons of class three (3) and four (4) are 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 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, and all personal property actually used 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 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 "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, except as otherwise provided, except as provided by class three "a" (3a) and all unplatted real estate, 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 (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.

State of Minnesota,

County of Cass

ss.

H. A. Galen

being first duly

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

same, omitted from the Assessment books of the town of

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

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

17th day of April

A. D. 1933.

E. C. Peterson Notary Public.

County, Minn.

H. A. Galen

