

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 9 1929.

J. H. Murray Assessor of the Town of Barclay

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

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. Blair County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to General Statutes, 1921.)

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 an agent, that day, shall be listed by or for the person acquiring it.

Sec. 1986. 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...

Sec. 1988. Personal property of decedents. The personal property of a decedent shall be listed and assessed as if he were living at the time of his death...

Sec. 1990. Personal property of corporations. The personal property of a corporation shall be listed and assessed as if it were a natural person...

Sec. 1992. Personal property of partnerships. The personal property of a partnership shall be listed and assessed as if it were a natural person...

Sec. 1994. Existing of decedents. The personal property of a decedent shall be listed and assessed as if he were living at the time of his death...

Sec. 1996. Personal property of minors. The personal property of a minor shall be listed and assessed as if it were a natural person...

Sec. 1998. Personal property of persons in military or naval service. The personal property of a person in military or naval service shall be listed and assessed as if he were a natural person...

Sec. 1997. False statement regarding taxes. Every person who, with intent to defraud, makes a false statement regarding taxes, shall be liable to a fine of not more than \$100...

Sec. 1999. Classification of Property. What constitutes full and true value to be assessed. All real and personal property shall be classified into the following classes...

Class 1. From any whether mined or unmined, shall constitute one class. It shall include all lands, minerals, and other things...

Class 2. All household goods and fixtures, including stoves, musical instruments, sewing machines, wearing apparel, and other articles of personal and domestic use, shall constitute one class...

Class 3. Live stock, poultry, (a) all agricultural products, except as provided by class three (a), (b) all stocks of merchandise of all manufacturers, mercantile and others, used throughout the State, except as provided by class one (a) hereof, shall constitute one class...

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.

Barclay Cass Co.

Section 1986. General Statutes of Minnesota, 1923. 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 make out in the assessment books and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be assessed 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 ascertaining the value of the property to be assessed. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day, to be paid out of the county treasury upon the warrant of the county auditor.

PERSONAL

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 138 Range No. 29 Mer. P. M.

1	2	3	4	5	6
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Handwritten notes: A large 'X' is drawn over sections 8, 9, 10, 11, 12, 13, 14, 15, and 16. The number '10' is written in section 10, and '15' is written in section 15. There are other faint handwritten marks in sections 8-12 and 13-15.

Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1929.

NAME OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that Condition by replacing all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of General Statutes of Minnesota, 1923.

Dated _____ 1929. Assessor.

PERSONAL

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ In the County _____
of _____ for the Year 1929

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.		

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.

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rdg.	True and Full Value of Structures with more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by fire, wind or otherwise Dollars
John Lemble					18 1 1.00		33	
Otto A. Lee	N 1/2 N 1/4				32 13 & 29 1.00			

Note ★ Assessors will not fill these Columns.

