

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Bull Moose

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

County, Minn.

1927

J. J. Munchall Auditor of the Town of Bull Moose

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the said Bull Moose, Minn. for the year 1927, containing a list of all 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. W. A. Gates 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 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 property of such companies or corporations (when the property is situated in several towns or districts, it shall be listed in each town or district where the principal place of business of such firm is located).

2. He shall also list separately, and in the name of his principal, all moneys, credits, bonds, shares of property, and all other property, controlled by him as the agent or attorney, or otherwise, of any person, company, partnership, or corporation, and all moneys, credits, bonds, shares of property, and all other property, 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 shall be listed by the trustee, or 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 may be directed by the laws relating to the taxation of such firms or companies.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, all personal property shall be listed in the county, town, or district where the principal place of business of such firm is located.

Sec. 2003. Tax. Sec. 1924. Household Goods. All household goods and furniture, including clocks, watches, jewelry, and other articles, wearing apparel of members of the family, and all repairs, shall be listed and assessed in the district where the same is usually kept.

Sec. 2004. Electricians, etc. All railways, all churches and houses, with the machinery and fixtures therein, situated upon a parcel of land, shall be listed and assessed in the district where the same is usually kept.

Sec. 2010. Personal Property of Electric Light and Power Companies. Personal property of electric light and power companies having a fixed situs in any city, village or town, shall be listed and assessed in the district where the principal place of business of said company is located.

Sec. 2012. Personal Property of Electric Light and Power Companies. Personal property of electric light and power companies having a fixed situs in any city, village or town, shall be listed and assessed in the district where the principal place of business of said company is located.

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

Sec. 2018. Persons under guardianship. The personal property of a person under guardianship shall be listed and assessed in the district where the ward resides, and of every other person under guardianship, where the ward resides.

Sec. 2019. Assignees and receivers. Personal property in the hands of an assignee or receiver, shall be listed and assessed in the district where the principal place of business of such firm is located.

Sec. 2017. Property moved between May and July. The owner of personal property, or the person in possession thereof, shall list the same in the district where it is located on May 1, and, if moved to another town or district in this State, he shall be liable for the tax thereon in the district to which it is moved, if he fails to list it in the district to which it is moved on May 1 of each year in the county in which it is located.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the district in which personal property shall be listed, the assessor shall list it in the district in which it is located, and the owner shall be liable for the tax thereon in the district in which it is located.

Sec. 2020. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2022. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2024. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2026. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2028. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2030. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2032. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2034. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2036. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2038. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2040. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2042. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2044. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2046. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2048. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Sec. 2050. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of the property to be listed, which shall be verified by him, and the assessor shall be liable for the tax thereon in the district in which it is located.

Bull Moose Cass C.

PERSONAL

