

**ASSESSMENT BOOK**

**1933**

*Town of Byron*

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

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 135 Range No. 32 Mer. P. M.

THE PRITZ-CROSS CO., ST. CLOUD, MINN. FORM 82

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*Handwritten notes:*  
 - A large diagonal scribble is present across sections 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30.  
 - A box is drawn around sections 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36.  
 - The number '12' is written in the cell for section 12.



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

1933

of Byron Cass County Auditor County, Minn., Assessor of the Cass County, Minn., 1933

IN THE COUNTY AFORESAID: According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the Town of Byron 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 hereinafter annexed.

A form of the return to be signed by you is appended to this book.

A. A. Gaten 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 personal property of persons residing therein 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 the moneys, credits, bonds, shares of stock of any stock or other companies or corporations (whether the property of such company or corporation is possessed in this state), moneys loaned or invested in 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 on account 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, such agent in the name of his principal, as merchandise.

Sec. 2003. Personal property. 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 a district where found on May 1, and all taxes thereon shall be paid into the district funds of the county of the taxing district and of the town in which they are paid, and such taxes shall not be removed beyond the limits of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of a farm, or other personal property connected therewith, 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, wearing apparel of members of the family, and all personal property used by

the owner for personal and domestic purposes, or for 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, fixtures, therein, situated upon the land of any railroad company, which are not in good faith owned by such company, shall be listed and assessed as personal property in the town 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 a fixed situs shall be listed and assessed in this state without regard to where they are situated or other place of business of said company is located.

Chap. 306. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed in the Minnesota tax commission in the county where situated.

Sec. 2014. Estate of decedents. 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 moving from one county, town, or district to another on May 1, and July 1, shall be assessed in either, which is first called upon by the assessor. A person bringing into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he is held to appear to the assessor that he is holding the property in this state in 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 where it can be listed as in this chapter provided, it shall be listed in the county, town, or district where the county board of equalization and between 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 upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall file the same with the assessor in the manner of all other property in his possession or under his control in this chapter.

Sec. 2004. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, true, and complete list thereof, he may examine such person under oath.

Sec. 2009. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, true, and complete list thereof, he may examine such person under oath.

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 status thereof. When requested, he shall give an affidavit showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwelling etc. Any officer authorized by law to enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10366. False statement regarding taxes. Every person who, in making any statement in writing, which is required or authorized by law to be made as a basis of imposing or reducing taxes, or in any other material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. What percentages of full value of property shall be assessed. All real and personal property subject to a general property tax and not 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 and assessed at fifty (50) per cent of 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 ore, shall be classified and assessed in accordance with the provisions of class three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is located, the assessable value of the ore exclusive of the 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 of members of the family, and all personal property and domestic animals, for the furnishing or equipment of the family, 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. Live stock, poultry, all agricultural products, except as provided by this class "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, whether fixtures or not, except as provided by class three "a," (3a), shall constitute class three (3) and shall be valued and assessed at thirty-three (33) per cent of the full and true value thereof.

Class 3a. All agricultural products in the hands of the producer and sold 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 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. A. A. Gaten

County Auditor of Cass County, Minn., 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 Byron in said county, as far as he has been able to ascertain the same, omitted from the Assessment books of the town of Byron 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.

L. W. Peterson Notary Public

By A. A. Gaten County Auditor

Cass County, Minn.



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

MADE IN ST. CLOUD BY THE PRITZ-GRAND CO.

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

MADE IN ST. CLOUD BY THE PRITZ-GRAND CO.

NAME OF PROPERTY HOLDER

DESCRIPTION

Sec. or Lot

Town or Block

Range

No. of Acres of Land exclusive of Town Lots

Acres 100ths

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

NAME OF PROPERTY HOLDER

DESCRIPTION

Sec. or Lot

Town or Block

Range

No. of Acres of Land exclusive of Town Lots

Acres 100ths

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

*An S & 1/4*

*33 135 32*

*Barn and Cilo destroyed by Fire  
just House left assessed value  
125 100  
Bill of Bridge added →*