

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Deerfield

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

Fred Cass
Fred Luiten

County, Minn.

1927.

Assessor of the Town of Deerfield

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

F. 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 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 in the manner following:
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his real and personal property of such stock or other commodities or corporations (when the property is not assessed in any other place) as he may own, own in common, or have an interest in, on May 1, and if acquired on that day, shall be listed by or for the person acquiring it.

2. He shall also list separately, and in the name of his vein claim, all moneys and other personal property invested, loaned, or deposited in any bank, savings bank, trust company, or other 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 a guardian, or by the person acting as such, and shall be listed in the name of the person acting as such, but it shall be listed as the property of the estate of a deceased person, by the executor or administrator.

4. The property of a partnership shall be listed in the name of a receiver, by such receiver.

5. The property of a body politic or corporate, by the proper agent or officer thereof.

6. The property of a firm or company, by a partner or agent thereof.

7. The property of a manufacturer and others in the hands of a manufacturer, by such agent in the name of his principal, as mentioned in the statute.

8. Sec. 1993. Where listed. Except as otherwise provided in this chapter, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides, or where the property is situated, or where the property is used by the owner for personal and domestic purposes, or where the property is stored or kept.

Sec. 1995. 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, and if the same is not in that town or district, and designed to be transported out of this State shall be assessed and listed in the town or district into which it is to be transported. The property of a merchant or manufacturer shall be listed in the town or district and of the State as other taxes are paid, and 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 a tract of land or other real estate is a non-resident, the personal property of such tract or other real estate shall be listed and assessed in the town or district where the farm is situated; provided, that if the owner of such tract or other real estate is a resident of this State, 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 furnishings in the hands of any person, company, or corporation, 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 their machinery and fixtures, used in the operation of a business, shall be listed and assessed in the district where the same are operated and exclusively controlled by such company, and if not known as 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 outside of cities and villages. Personal property of electric light and power companies outside of cities and villages, shall be listed and assessed by the Minnesota tax commission in the county where situated.

Chap. 306. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies outside of cities and villages, shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a decedent 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, or where the property is situated, or where the minor resides, when 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 shall be assessed in the county, town or district in which he is first called upon by the assessor. A person having the property owned by him on May 1 of such year in the county, town or district, shall be assessed in that county, town or district, unless he appears 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, the assessor shall assess the property in the county, town or district where the property is situated, or where the owner resides, or where the property is used by the owner for personal and domestic purposes, or where the property is stored or kept.

Sec. 2020. Lists to be verified. Every person required to list his personal property shall be sworn to by him, a verified statement of all such property shall be made, and the assessor shall be satisfied with the same. He shall also make separate statements in like manner of all such property, and shall be sworn to by him, and the assessor shall be satisfied with the same. This chapter provided, that between places in the same county, the place for listing and assessing shall be determined by the assessor, and where the property is situated in different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as a judge as it may seem best.

Sec. 2022. Lists to be verified. Every person required to list his personal property shall be sworn to by him, a verified statement of all such property shall be made, and the assessor shall be satisfied with the same. He shall also make separate statements in like manner of all such property, and shall be sworn to by him, and the assessor shall be satisfied with the same. This chapter provided, that between places in the same county, the place for listing and assessing shall be determined by the assessor, and where the property is situated in different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as a judge as it may seem best.

Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof. When required to list, and complete list thereof, he may examine such property under oath, the assessor may list the property of such person as he believes to be the true value thereof. When required to list, and complete list thereof, he may examine such property under oath, the assessor may list the property of such person as he believes to be the true value thereof.

Sec. 2024. Examination under oath. Whenever the assessor shall be required to list and assess personal property for which he has made a full, fair, and complete list thereof, he may examine such property under oath, the assessor may list the property of such person as he believes to be the true value thereof. When required to list, and complete list thereof, he may examine such property under oath, the assessor may list the property of such person as he believes to be the true value thereof.

Sec. 1090A. False statement regarding taxes. Every person who in making any statement, oral or written, which is required or authorized by law to assess property for taxation duty, when he knows that the same is untrue, or who willfully makes any statement or report which he knows to be untrue, shall be guilty of a crime under this section.

Sec. 1090B. Assessment of property. The assessment of real and personal property shall be made in accordance with the provisions of this chapter, and shall be subject to a general property tax and not subject to any other tax or special assessment.

Sec. 1090C. Classification of property. What percentages of full value shall be assessed for taxation purposes shall be as follows: Class 1. Real estate, whether improved or unimproved, shall constitute one-third of the true and full value. If unimproved, it shall be assessed at the rate of two-thirds. The real estate in which one acre is located, with less than one acre, shall be classified and assessed in accordance with the provisions of this section. In assessing any tract or lot of real estate in which one acre is located, the assessor shall include the land in which the tract or lot is located, and the assessable value of the land exclusive of the one acre, shall be determined and set against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, and other personal and domestic purposes, shall constitute class two and shall be assessed at twenty-five per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a", (a), stocks of merchandise of all kinds, and the furniture and fixtures used therewith, implements and machinery whether fixtures or otherwise, except as provided by class one (1), but of unimproved real estate, shall be assessed at thirty-three and one-third per cent of the true and full value thereof.

Class 4. All agricultural products in the hands of the producer and machinery used by the owner in any agricultural pursuit shall be assessed at thirty-three and one-third per cent of the true and full value thereof.

Class 5. All personal property not included in the three preceding classes shall be assessed at forty per cent of the full and true value thereof.

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 real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, 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 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, day to be fixed by the Minnesota Tax Commission for the purpose of compensation for such services. The assessors shall meet at the office of the county auditor on the first day of the month of May, and shall receive compensation for such services at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

Deer Field, Cass Co.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 139 Range No. 31 Mer. P. M.

	6	5	4	3	2	1
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Handwritten notes: "School District" written across sections 8-10, 13-15, and 25-29.

Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1927.

NAMES 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 replanting 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.

Assessor. Dated _____ 1927.

PERSONAL