

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Hiram

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

1927.

County, Minn.

J. B. Gardridge, Assessor of the County of Hiram, according to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books 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.

H. 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 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. 1985. 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 company or corporation, in like manner of all such moneys, credits, bonds, shares, annuities, franchises, royalties, and other personal property.

2. The property of a person for whose benefit it is held in trust shall be listed by the trustee or trustee in charge. 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, or the property 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 a receiver, by such agent in the name of his principal, as merchant, or otherwise. Sec. 1993. Where listed. Except in otherwise in this chapter provided, personal property shall be listed in the town or district, county, town, or district where the owner, agent, or trustee resides.

Sec. 2000. Farm Property of non-resident. When the owner of a farm or other personal property connected with a farm does not reside in the town or district where the farm is situated, he shall list and assess the same in the town or district in which the farm is situated and assessed in the principal place of business of such farm is located.

Sec. 2001. Household Goods. All household goods, including clocks, musical instruments, sewing machines, and other personal property, shall be listed in the town or district where the owner, agent, or trustee resides, and assessed in the principal place of business of such farm is located.

Sec. 2002. Elevators, etc., on railroad. All elevators and warehouses, and other personal property, shall be listed in the town or district where situated, and assessed in the principal place of business of such company is located.

Sec. 2003. Electric Light and Power Companies. Personal property of electric light and power companies, outside of cities and villages, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2004. Estates of decedents. The personal property of the decedent shall be listed in the town or district in which the place of listing at the time of his death.

Sec. 2005. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides, and assessed in the principal place of business of such guardian.

Sec. 2006. 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 a farm or other personal property connected with a farm does not reside in the town or district where the farm is situated, he shall list and assess the same in the town or district in which the farm is situated and assessed in the principal place of business of such farm is located.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the town or district in which the property shall be listed, the assessor shall determine the same by the best judgment and view the same and the place where the property is situated, and the place where the owner, agent, or trustee resides.

Sec. 2019. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a list of the same, in duplicate, in the manner of all such lists, and the assessor shall verify the same by the best judgment and view the same and the place where the property is situated, and the place where the owner, agent, or trustee resides.

Sec. 2020. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall determine the same by the best judgment and view the same and the place where the property is situated, and the place where the owner, agent, or trustee resides.

Sec. 2021. False statement regarding taxes. Every person who makes a false statement, oral or written, which is required or authorized by law, in connection with the assessment of personal property, or who shall willfully make any statement, oral or written, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 2022. Classification of Property. What percentage of full and true value to be assessed. All real and personal property shall be assessed in full and true value thereof, except as follows: Class 1. Iron ore, whether mined or unmined, all coal, and all other minerals, and all agricultural products, except such as are provided for in classes two, three, four, and five.

Class 2. Live stock, poultry, all agricultural products, except such as are provided for in classes three, four, and five, and all other personal and domestic articles, all tools, implements, and other articles, all machinery, and all other articles, except such as are provided for in classes three, four, and five.

Class 3. All agricultural products, including such as are provided for in classes one, two, three, four, and five, and all other articles, except such as are provided for in classes three, four, and five.

Class 4. All property not included in the three preceding classes shall constitute class four, and shall be valued, not assessed, at forty per cent of the full and true value thereof.

Section 1985, 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 long and short 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. 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 receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation the sum of four dollars per day for each day necessarily consumed in attending said meeting, and mileage 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.

Hiram, Cass Co.

A. A. CATER, AUDITOR
W. T. MCKEOWN, TREASURER
L. P. PETERSON, REGISTER OF DEEDS
A. K. MCPHERSON, CLERK OF COURT
L. G. MORICAL, SHERIFF

136
50

186

OFFICE OF

A. A. CATER

AUDITOR, CASS COUNTY

WALKER, MINNESOTA

Dec. 15, 1927.

J. E. LUNDORF, ATTORNEY
FRANK N. WHITNEY, JUDGE OF PROBATE
JOHN M. GREENE, SURVEYOR
J. THEO. KLEVEN, CORONER
N. W. SAWYER, SUPT. OF SCHOOLS

J. B. Goodridge,
Akeley, Minnesota.

*Entered under
Lot 2-3-140-31*

Dear Sir:

I wrote you recently, in regard to the E. Reese assessment, but have had no reply.

You have entered in the 1927 assessment book of Hiram Twp. the following:

Increase of value of property by erection of bldg's
E. Reese--Block 2--Sec 3 Town 140-- R. 31-Frame bldg-Assessed value of additional structures--\$50.

Do you mean by the above Block 2 or Lot 2?
Please send exact description, so I can tell where to enter this, and whether to place it under platted or unplatted.

Can you kindly answer at once, as it is almost the end of the year and we are hurrying to finish balancing our books.

Yours very truly,

A. A. Cater

County Auditor.

*as far as i can find out
J. B. Goodridge*