

ASSESSMENT BOOK

1933

Town of Hiram

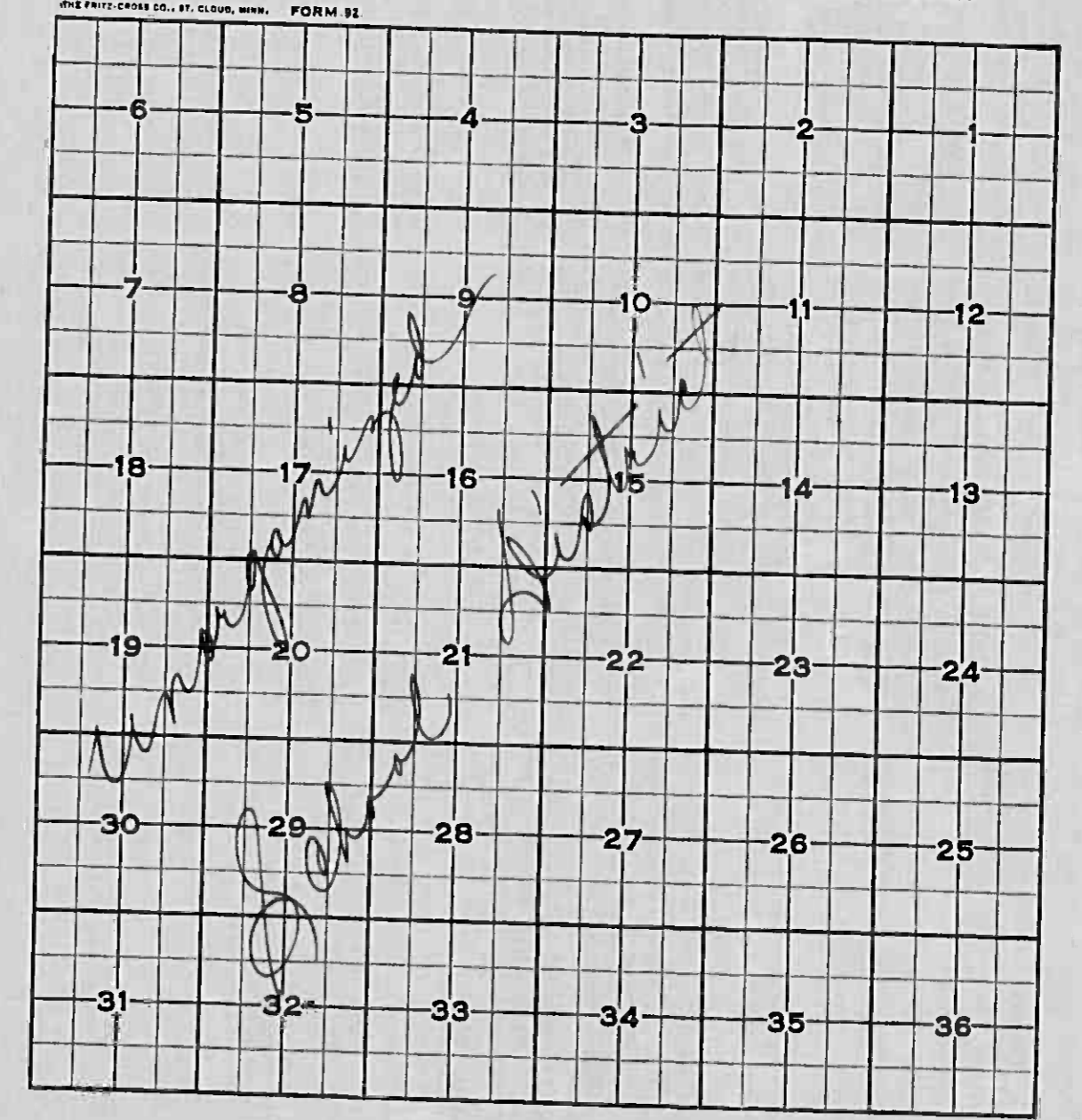
THE FRITZ-CROSS CO., ST. CLOUD, MINN.

INDEX TO SECTIONS

| SECTION | PAGE |
|-----------|------|
| Section 1 | |
| " 2 | |
| " 3 | |
| " 4 | |
| " 5 | |
| " 6 | |
| " 7 | |
| " 8 | |
| " 9 | |
| " 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 | |

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 Range No. 31 Mer. P. M.



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

County, Minn.

1933

John B. Goodridge Assessor of the County

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the 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 hereto annexed.

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

A. A. Galer

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, except as otherwise provided in this chapter, 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 the value on May 1, and, if acquired on or after 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 stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in money loaned or invested in mortgages, leases, 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-in-fact of another person, company or corporation, or any other 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; or 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, by such agent in the name of his principal, as merchandise.
Sec. 2003. Personalty—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 of a merchant or manufacturer shall be listed in the town or district where his business is carried on. Provided, that logs and timber cut from lands within, and deemed to be transported out of, this state shall be assessed and taxed in the town or district where found on May 1, and all taxes thereon shall be paid to the district and of the state as other taxes are paid, and on which shall be a lien upon such logs and timber of this state until all such taxes are paid in full.
Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm 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 purposes, shall be listed and assessed in the town or district where the same are used, and where the same are used in a household, shall be assessed at ten per cent of the full and true value thereof.

Sec. 2017. Property moved between May and July. Personal property, real estate, or other personal property, shall not be listed as in this chapter here provided if removed from one county to another county, to be assessed in either in which he is first called upon by the assessor. A person moving 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 shall make it appear 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 listing personal property, the assessor shall not be listed as in this chapter here provided if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.
Sec. 2022. 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 list of all personal property owned by him on May 1 of the current year. He shall also make separate entries in the manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity. Personal property shall be required to include in his statement the share of the capital stock of any company owned by him in which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing in his capacity as assessor, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath.

State of Minnesota,
County of Cass
sworn, says that he is the County Auditor of Cass County, that he has been able to ascertain the same, omitted from the Assessment books of the town of ... in said county, as far as he has been able to ascertain the same, omitted from the Assessment books of the town of ... 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.
J. N. Peterson
V. C. Auditor Notary Public.
County, Minn.

son under oath in regard to the amount of the property he is required to list; and if such person shall refuse to make full disclosure of such person or his principal according to his best judgment and information.
Sec. 1933. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and full value of such property, and assess the same at such amount. When requested, he shall sign and deliver to the person assessed a copy of the statement listing the valuation of the property so assessed.
Sec. 1937. Assessor may enter dwelling etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling, and view the structure, and view the same and the property therein.

Sec. 1936. False statement regarding taxes. Every person who in making a statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to the value of his property, or as to the nature, quality, quantity which he knows to be false, shall be guilty of a gross misdemeanor.
Sec. 1913. Classification of Property. What percentages of full and true value to 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 full value fifty (50) per cent of its true and full value. If 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) of real estate. In assessing any tract or lot of real estate, in its value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate value 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, the owner of personal property and domestic purposes, or for the furnishing or equipment of the family residence, 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 class three "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' machines and manufactured articles, all tools, implements, machinery, whether fixtures or otherwise, except as otherwise provided by three "a" (3a) and all unimproved real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be assessed and valued at thirty-three and one-third (33 1/3%) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held 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 forty (40) 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 fifty (50) per cent of the full and true value thereof.

