

ASSESSMENT BOOK

FOR THE YEAR

1929

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

1929.

John B. Snodgrass, Assessor of the County, Minn., April 9, 1929.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1929 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. Gales 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. 1990. By whom listed. Personal property shall be listed in the manner following: 1. The property of a resident shall be listed by the owner, or by a partner or agent of the owner, or by a partner or agent of the principal, or by a partner or agent of the firm or company, or by a partner or agent of the partnership, or by a partner or agent of the corporation, or by a partner or agent of the trust, or by a partner or agent of the estate of a deceased person, or by the executor or administrator.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the 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, or of a dealer in goods, or of a person engaged in a business, shall be listed and assessed in the town or district where the business is carried on; provided, that logs and timber cut from lands within and designed to be transported out of this state shall be assessed and listed in the town or district where the logs and timber are piled, and the taxes thereon shall be paid into the different funds of the county and town in which the logs and timber are piled, and the taxes thereon shall be paid to the state at other times as provided in this chapter.

Sec. 2006. Farm property of non-resident. When the owner of any farm property which is not in good faith owned, held, or controlled by a resident of this state, and which is not listed and assessed 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.

Sec. 2010. Personal property of electric, light and power companies in cities and villages. Personal property of electric, light and power companies having a fixed site in any city, village or town, shall be listed and assessed in the town or district where the principal place of business of such 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 place of listing at the time of his death.

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, if removed from one county, town, or district to another, shall be listed and assessed in the county, town, or district in which he is first called upon by the assessor. A person moving from one county, town, or district to another, shall be listed and assessed in the county, town, or district in which he is first called upon by the assessor, unless he shall make it a condition of his removal that he shall be listed and assessed in the county, town, or district in which he is first called upon by the assessor.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be ascertained from the facts, the assessor shall determine the same county, town, or district in which the property shall be listed and assessed, and he shall make a record of his determination in the assessment book, and he shall be liable for the same as if he had made it as a binding in fact hereby.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for a partner or agent of his, or for a partner or agent of the firm or company, or for a partner or agent of the partnership, or for a partner or agent of the corporation, or for a partner or agent of the estate of a deceased person, or for the executor or administrator, has made a false statement, or that he has omitted to list any property which he is required to list, and that such person shall refuse to make a true statement, the assessor may cause the same to be sworn to by the person or persons named in this section, and he shall be liable for the same as if he had made it as a binding in fact hereby.

Sec. 2022. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount to be listed to be the true value thereof. When required to list, and if such person shall refuse to make a true statement, the assessor may cause the same to be sworn to by the person or persons named in this section, and he shall be liable for the same as if he had made it as a binding in fact hereby.

Sec. 1997. Assessor may enter dwellings, etc. An assessor authorized by law to assess property for taxation may, when necessary, enter any building, or structure, and view the same and the property therein.

Sec. 1998A. 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, or who in making any tax or assessment return, or who shall wilfully make or authorize any such statement, or who shall wilfully make or authorize any such return, shall be liable for the same as if he had made it as a binding in fact hereby.

Sec. 1998B. Classification of Property. Weak percentages of full value shall be assessed for the following classes of property: Class 1. From and including the value of the full value of the property, shall constitute Class 1. From and including the value of the full value of the property, shall constitute Class 1. From and including the value of the full value of the property, shall constitute Class 1.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, women, children, and domestic purposes, or for the furnishing of the household, shall be 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), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), (y), (z), shall be assessed at thirty (30) 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.

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 name 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, blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd year shall 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 for such service 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.

Wm. C. Cass

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For Convenience of Auditor in Showing Boundaries of School Districts

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

0	5	4	3	2	1
7	8	9	10	11	12
<i>Unorganized</i>					
18	17	16	15	14	13
<i>School District</i>					
19	20	21	22	23	24
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Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1929.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that Condition by replacing 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, 1925.

Assessor.

Dated..... 1929.

PERSONAL

