

**ASSESSMENT BOOK**

FOR THE YEAR

**1931**

TOWN OF ..... HOME BROOK

**CASS COUNTY, MINN.**

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 135 Range No. 30 Mer. P.M.

1	2	3	4	5	6
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*Handwritten notes on grid:*  
 - Section 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 are circled.  
 - Section 9 is labeled "School District #21".  
 - Section 33 is labeled "School District #21".



# Directions to Assessor

OFFICE OF COUNTY AUDITOR

Case County, Minn., 1931.

Assessor of the

Harold B. Schultz  
of Home Board

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1931, 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 the law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended to 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 in this state, is subject to taxation, 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, joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all real and 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 or 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, 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 name of his principal, as merchandise.

**Sec. 2003.** 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, and designed to be transported out of the taxing district where found on May 1, and all faces thereon shall be paid into the different faces of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which 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 live stock or other personal property connected with a farm does not reside 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 and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated in the name of the "owner unknown," and, if not known, as "owner unknown."

**Sec. 2012. Personal companies in cities and villages.** Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal 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 of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs 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 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 of an estate 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, removing from one county, town, or district to another between May 1 and July 1 shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between May 1 and July 1 shall be assessed as owned by him on May 1 of such state, 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 case of doubt as to the proper place of listing personal property for which cannot be listed in either of the counties, towns or 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. 2002. Lists to be verified.** Every person who has furnished a return to the assessor 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 also make separate statements in like 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, partner, factor, or in any other capacity, but no person shall be required to include in his statement any share of the capital stock of any company or corporation 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 property for himself, or for any other person, company, or corpo-

ration has not made a full, fair, and complete list thereof, he may require the person to appear under oath in regard to the same, and if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

**Sec. 2033. Failure to obtain list.** In case of failure to obtain a list 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 value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

**Sec. 1997. Assessor may enter dwellings, etc.** Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

**Sec. 10306. False statement regarding taxes.** Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis for assessing any tax or assessment, who shall willfully make a statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

**Sec. 1993. Classification of Property.** When a taxpayer fails and true value to be assessed. All personal property shall be subject to a general property tax, and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

**Class 1.** Iron ore whether mined or unmined shall constitute class (1) and shall be valued and assessed at fifty per cent of its 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 classes three (3) and four (4) of real property tax. In assessing any tract or lot of real property, which is known to exist, the assessable value of the exclusive of the land in which it is located, and 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 actually used by the owner for personal 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.** Livestock, 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' materials and manufactured articles, all tools, implements and machinery whether fixtures or other, and all unmined iron ore, shall constitute class three (3) and shall be valued and assessed 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 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.

Structures on Unplatted Real Estate assessed at 33 1/4 per cent of true and full value.  
Structures on Platted Real Estate assessed at 40 per cent of true and full value.  
NOTE—Attached Machinery assessed at 33 1/3 per cent of true and full value.

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

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NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Range	No. of Acres exclusive of Town Lots	FULL AND TRUE VALUE	KIND OF STRUCTURES	Assessed Value of Additional Structures	Amount of Assessed Value Deducted by reason of fire, flood or otherwise	TOTAL VALUE
J. N. Noble	NE 1/4 of NE 1/4	10	135	30		600	Frame Barn	200		200
M. C. Niste	NE 1/4 of NW 1/4	20	135	30		240	Stone House	80		80