

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Home Brook

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

County, Minn.,

Caess

R Bergschar

Assessor of the

1927.

Parish of Home Brook

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Home Brook Parish 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. Spew

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 therefrom.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if required on that day, shall be listed by or for the person acquiring it.

Sec. 1989. 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 any corporation, and all other personal property, and other personal property, in his name, and all other personal property, in the name of any person, company or corporation.

Sec. 1990. 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.

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Sec. 2012. Where listed. Personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2013. Where listed. Personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2014. Where listed. Personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Home Brook, Cass

