

**ASSESSMENT BOOK**

FOR THE YEAR

**1929**

*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

Cass County, Minn., April 9 1929.

*Harold B. Schultz* Assessor of the Town of Home Brook  
According to the requirements of law, therewith deliver to you the Real and Personal Property Assessment Books for the said Town.

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.

*A. A. Caten* 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. 1988. 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 in any corporation, or other property, real or personal, 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 or guardian, all property of a minor child or insane person, or of a decedent, which is in the hands of the executor or administrator.

3. The property of a partnership whose assets are in the hands of a partner shall be listed by the partner or agent or officer thereof.

4. The property of a firm or company, by a partner or agent or officer thereof.

5. The property of a body politic or corporate, by the proper agent or officer thereof.

6. The property of a firm or company, by a partner or agent or officer thereof.

7. The property of a firm or company, by a partner or agent or officer thereof.

8. The property of a firm or company, by a partner or agent or officer thereof.

9. The property of a firm or company, by a partner or agent or officer thereof.

10. The property of a firm or company, by a partner or agent or officer thereof.

11. The property of a firm or company, by a partner or agent or officer thereof.

12. The property of a firm or company, by a partner or agent or officer thereof.

13. The property of a firm or company, by a partner or agent or officer thereof.

14. The property of a firm or company, by a partner or agent or officer thereof.

Sec. 1987. Property moved between May and July. The assessor to list the property moved between May and July, shall be assessed in either town or district from which it was moved, or into this state from another state between said dates shall list the same in the 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 a whole state.

Sec. 1992. Lists to be verified. Every person required to list his personal property shall verify the same by a sworn statement to the assessor, which shall be sworn to and returned to the assessor on or before the first day of August next following the date of listing. The assessor shall be held liable for any error or omission in the list as returned to him, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in a whole state.

Sec. 1994. False statement penalizing 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, or who shall willfully make any statement as to the value of any real or personal property, shall be held liable for a general property tax and not subject to any cross taxation as follows:

Class 1. First class. Live stock, poultry, all agricultural products, except as provided by class three, "a," (3a), stocks of merchandise of all kinds, and all household goods, including clocks, watches, jewelry, and all personal and domestic purposes, or for the furniture of a household, shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 2. Second class. Live stock, poultry, all agricultural products, except as provided by class three, "a," (3a), stocks of merchandise of all kinds, and all household goods, including clocks, watches, jewelry, and all personal and domestic purposes, or for the furniture of a household, shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Third class. Live stock, poultry, all agricultural products, except as provided by class three, "a," (3a), stocks of merchandise of all kinds, and all household goods, including clocks, watches, jewelry, and all personal and domestic purposes, or for the furniture of a household, shall be valued and assessed at twenty-five (25) 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 1986. 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, if the real property assessment book, complete lists of all lands or lots or other real property subject to taxation, showing the name of the owner, the number of acres, and the lots or parts 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 list of real property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on the first 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 five service 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.

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. 2018. Executors and administrators. The personal property of a decedent shall be listed and assessed at the place of listing before his appointment.

*Home Brook Cross Co.*

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For Convenience of Auditor in Showing Boundaries of School Districts

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

6	5	4	3	2	1
School District					
13	17	18	15	14	13
No. 22					
19	20	21	22	23	24
30	29	28	27	26	25
Dist No. 24					
31	32	33	34	35	36

### Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 1929.

FORM 1

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres	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 0250, of General Statutes of Minnesota, 1928.

Assessor \_\_\_\_\_ Dated \_\_\_\_\_ 1929.

PERSONAL

