

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Lima

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

1927.

County, Minn.

J. B. Saaman

Assessor of the Town of Lima

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books 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. 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 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. Every person of full age and sound mind, being a resident of this State, shall be liable for the listing and assessment of the stock of joint stock or other companies or corporations, whether such companies or corporations are organized under the laws of this State or of any other State, Territory, or foreign country, and all 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 deposited in any bank, savings bank, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.
3. The principal or a minor child or issue person shall be liable for the listing and assessment of the personal property in charge of a receiver, by such receiver.
4. The principal or a person for whose benefit it is held in trust, by the trustee or the debtor of a deceased person, by the executor or administrator.
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 thereof.
7. The property of a manufacturer and others in the hands of a principal, by such principal, in the name of the principal, as provided, where listed, except as otherwise in this chapter provided, and assessed in the manner herein provided.
8. The property of a body politic or corporate, by the proper agent or officer thereof.
9. The property of a firm or company, by a partner or agent thereof.
10. The property of a manufacturer and others in the hands of a principal, by such principal, in the name of the principal, as provided, where listed, except as otherwise in this chapter provided, and assessed in the manner herein provided.

Sec. 1992. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed by the owner thereof in the principal place where the same is situated. If the property is situated in another town, county or district, it shall be listed and assessed in the town or district in which the principal place of business of such firm is located.

Chap. 212. Laws 1925. Household Goods. All household goods and personal property of persons residing in this State, whether such property be in the hands of individuals or of firms or companies, shall be listed and assessed in the principal place where the same is usually kept.

Sec. 2002. Elevators, etc., on railroad. All elevators and warehouses, and other structures, shall be listed and assessed in the principal place where they are situated, whether such property be in the hands of individuals or of firms or companies, and whether such property be in the hands of the owner thereof or of a lessee or of a tenant thereof, or of any other person, firm or company.

Sec. 2012. Personal property of electric light and power companies. Personal property of electric light and power companies, including but not limited to street cars, shall be listed and assessed in the principal place where the same is situated, whether such property be in the hands of the owner thereof or of a lessee or of a tenant thereof, or of any other person, firm or company.

Sec. 2014. Electric light and power companies. Personal property of electric light and power companies, including but not limited to street cars, shall be listed and assessed in the principal place where the same is situated, whether such property be in the hands of the owner thereof or of a lessee or of a tenant thereof, or of any other person, firm or company.

Sec. 2017. Property moved between May and July. The owner of personal property, removed from one county to another, or removed from one town to another, or from one township to another, or from one county to another, between May 1 and July 1, shall be assessed in either of these states from another state between said dates shall list the same in the county to which it has been removed, or in the county to which the assessor is directed to assess the same.

Sec. 2018. When to be listed. Personal property shall be listed on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 2022. Lists to be verified. Every person required to list personal property shall verify the same by signing and delivering to the assessor a statement of assessed value of such property, and assess the same at such amount and value as he determines to be correct. If between dates in the above section, a person moves from one county to another, or from one township to another, or from one county to another, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 2027. Assessor may enter dwellings, etc. Any officer authorized by law to be made as a basis of levying or collecting taxes, or to enforce the same, may, in the exercise of his duty, enter any dwelling, factory, mill, or other building, or any other premises, or any other place, to view the same, and make a list of the contents thereof, and to take the same for the purpose of assessing the same.

Sec. 2032. Classification of Property. What percentage of full value shall be assessed. All real and personal property shall be assessed at a percentage of full value, to be determined by the assessor, and the same shall be determined as follows:

- Class 1. Iron ore whether mined or unmined, shall constitute one per cent of its true and full value.
- Class 2. All agricultural products, except wheat, shall be assessed at fifty per cent of its true and full value.
- Class 3. All agricultural products, except wheat, shall be assessed at fifty per cent of its true and full value.
- Class 4. All property not included in the three preceding classes shall be assessed at the percentage of full value to be determined by the assessor.

Sec. 2037. Property moved between May and July. The owner of personal property, removed from one county to another, or removed from one township to another, or from one county to another, between May 1 and July 1, shall be assessed in either of these states from another state between said dates shall list the same in the county to which it has been removed, or in the county to which the assessor is directed to assess the same.

Sec. 2038. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or for another person, company, or corporation, has not made a full, fair, and correct statement of the value of such property, or that the value of such property has been understated, he shall administer an oath to the person assessed, and if he refuses to do so, he shall be held in contempt of court, and his refusal shall be a ground for the assessment of such property at the best judgment of the assessor.

Sec. 2039. Failure to obtain oath. In case of failure to obtain a statement of assessed value of such property, or in case of failure to make a full, fair, and correct statement of the value of such property, or in case of failure to administer an oath to the person assessed, the assessor may list the property at the best judgment of the assessor.

Lima, Cass Co.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 Range No. 25 Mer. P. M.

	6	5	4	3	2	1
7	Consolidated #1					
	18	17	16	15	14	13
19	Unorganized					
20						
	30	29	28	27	26	25
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Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1927.

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.

Dated _____ 1927.

Assessor

PERSONAL

