

**ASSESSMENT BOOK**

**1933**

*Town of Loon Lake*

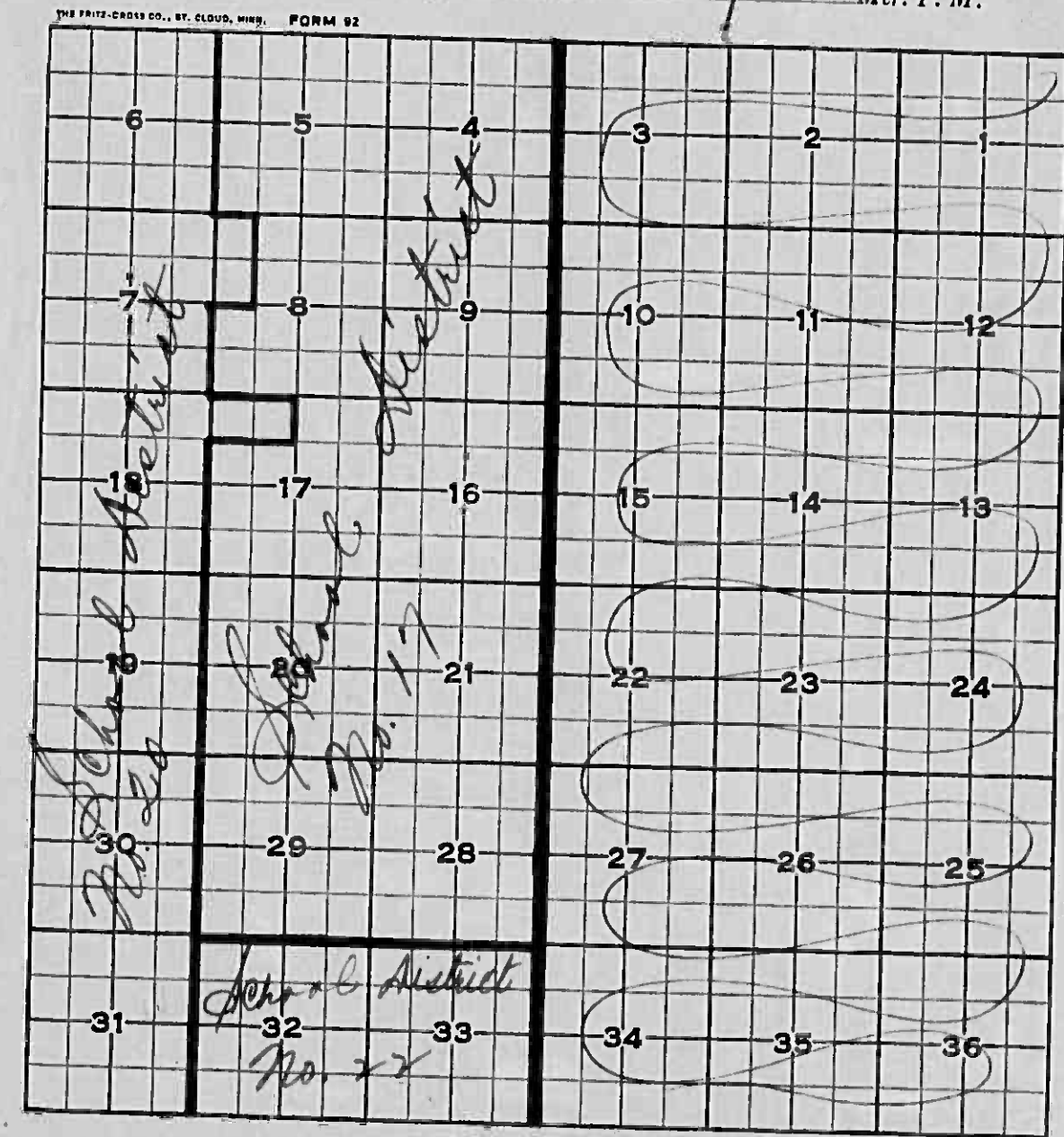
THE FRITZ-CROSS CO., ST. CLOUD, MINN.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 136 Range No. 19 Mer. P. M.



DIRECTIONS TO ASSESSOR  
OFFICE OF COUNTY AUDITOR

County, Minn. Assessor of the Town

Chas. Regatta  
A. A. Galen

IN THE COUNTY AFORESAID:  
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the Town for the year 1933, containing a list of all lands and tenements 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 law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended to this book.

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 living 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. 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 all his moneys, credits, bonds, stocks of 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 moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or trustee, or on account of, any other person, corporation, partnership, or all moneys deposited subject to order, check, or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or infant 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; or of the estate of a deceased person, by the 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 hands of an agent, by such agent in the name of his principal, as merchant.

Sec. 2003. Personalty.—Where listed. Except as otherwise in this chapter provided, personal property shall be listed 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 county, town, or district where his business is carried on. Provided, that logs and timber cut from lands within and designated to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the town in which the same are paid, and such taxes shall not be removed beyond the boundary of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of a stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed 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 which contains 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 and 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, on 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 known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal companies in cities and villages shall be listed and assessed in any city, village or borough in this state 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 companies having a fixed situs outside of cities and villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estate of decedents. The personal property of the estate of a deceased person shall be listed and assessed in 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 minor 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 shall be listed and assessed in the place of listing before his appointment.

Sec. 2017. Property moved between May annually. The owner of personal property, real estate, or other property, or district to another place in the same county, 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 said dates shall list the property owned by him on May 1 of such year in the county, town or district in which he resides, unless he shall have moved to the county, town or district for tax to the assessor that he is held for tax in 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 of personal property, or where it cannot be listed as provided, it shall be listed between places in the same county, to be determined by the assessor, or 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 required to list property for taxation 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, administrator, receiver, accounting officer, partner, factor, or in any other capacity. In his statement he shall include the capital stock of any company or corporation in which it is required to list, and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Where the assessor shall be of the opinion that the list of personal property for himself, or for any other person, is not correct, complete list thereof, he may examine such person under oath.

son under oath in regard to the amount of such property he is required to list; 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 list, or in case of failure of the assessor to obtain 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 dwelling etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper discharge of his duties, enter any dwelling house, building, structure, and view the same and the property therein.

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

Sec. 1913. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to any general property tax and not tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, all mineral class one (1) and shall be valued and assessed at one 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 class three (3) and four (4).

Class 2. Live stock, poultry, all agricultural products, except as provided by classes 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, machinery, and other articles, or otherwise, except as provided by classes three "a," (3a) and all unplatted real estate except as provided by class one (1) hereof, 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. Live stock, poultry, all agricultural products, except as provided by classes 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, machinery, and other articles, or otherwise, except as provided by classes three "a," (3a) and all unplatted real estate except as provided by class one (1) hereof, shall constitute class three (3) and shall be assessed and valued 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 ten (10) per cent of the full and true value thereof.

State of Minnesota,

County of Cass

ss. A. A. Galen

being first duly sworn, says that he is the County Auditor of

County, that the book to which this is attached contains a full and correct list of all real and personal property in said Town of

same, omitted from the Assessment books of the town of

for the year or years therein specified and that he has therein assessed the said omitted real and personal property for

and that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or corporation or description therein specified is the true and full value in money of each kind or item of such real and

personal property and all of such kinds or items of such real and personal property belonging to each of said persons, individuals, firms or corporations on the first day of May of the year or years therein specified, and that he has included herein all of such omitted real and personal property required by law to be included herein, to the best of his knowledge and belief.

Subscribed and sworn to before me this 19th day of April A.D. 1933.

W. B. Peterson Notary Public

A. A. Galen

County, Minn.

