

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Lion Lake

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COMMERCE SUPPLIES

210-212 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1929.

Cass County, Minn. April 9

Assessor of the Town of Iron Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said town of Iron Lake for the year 1929 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.

A. A. Cateu 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 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 and assess his or her personal property, real and personal, which is owned, controlled or held in trust, by the person for whose benefit it is held, in whole or in part, including, but not limited to, stock of joint stock or other companies or corporations which the person owns, controls or holds in trust, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his legal agent, all moneys and other personal property invested, loaned, or advanced, or controlled by him as the agent or attorney, or on account of, or for the benefit of, another person, 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 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 decedent or 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 a receiver, by each agent in the name of the principal, in the name of the receiver, or of both, as may be directed by the court.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town, or district where the person owning, controlling or holding it, or for the furnishing or equipment of the family residence, usually kept.

Sec. 2008. Merchants and manufacturers. All household goods and furniture, including clocks, musical instruments, sewing machines, power lawn mowers, and other household appliances, shall be listed and assessed in the district where the same is usually kept.

Sec. 2013. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the line of a railroad, shall be listed and assessed in the district in which the same are situated, and exclusively controlled by such company, wherever situated.

Sec. 2018. Personal property of electric light and power companies outside of cities and villages. Personal property owned or controlled by electric light and power companies shall be listed and assessed by the principal or other place of business of said company in the district in which the same is situated.

Sec. 2023. Estates of decedents. The personal property of a decedent shall be listed and assessed at the time of his death, in the district in which he resided at the time of his death.

Sec. 2028. Personal property of decedents. The personal property of a decedent shall be listed and assessed in the district in which he resided at the time of his death, in the name of the executor or administrator of his estate.

Sec. 2033. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the district in which it is situated at the time of his appointment.

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, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, with their descriptions, and the number of acres, and the lots or portions of lots, or blocks included in each assessment district.

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 such service the sum of four dollars per day for each day necessarily consumed in attending such meetings and mileage at the rate of five cents 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.

Iron Lake Assessor

Sec. 2017. Property owned between May and July. The owner of personal property, consisting of automobiles, and other motor vehicles, shall list and assess the same on May 1. If the property is sold, transferred, or otherwise disposed of, the owner shall list and assess it on the day of sale, transfer, or disposal. If the property is sold, transferred, or otherwise disposed of, the owner shall list and assess it on the day of sale, transfer, or disposal.

Sec. 2022. Lists to be verified. Every person required to list his personal property shall verify the same on or before May 1 of the current year, and file the same with the assessor in the district in which the property is located. The assessor may, at his discretion, examine the lists and verify the same.

Sec. 2027. Failure to oblige list. In case of failure to list or of a false statement regarding taxes, the assessor shall have the right to issue a warrant for the seizure of the property, and to sell the same to satisfy the tax.

Sec. 2032. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for him or herself has not listed or assessed the same correctly, he may require the person to appear before him, or before a justice of the peace, or before a notary public, and take the oath, and answer to the questions which may be put to him.

Sec. 2037. Assessment under oath. Any officer authorized by law to assess any other dwellings, etc., shall take and subscribe the oath of office, and swear to perform his duties faithfully, honestly, and to the best of his ability.

Sec. 2042. False statement regarding taxes. Every person who makes a false statement, oral or written, which is required or demanded of him by any assessor, or who makes a copy of any such statement, shall be guilty of a crime, and shall be fined not more than one hundred dollars, or imprisoned not more than one month, or both, at the discretion of the court.

Sec. 2047. Classification of Property. What percentage of full value shall be assessed on real property shall be determined as follows: Class 1. Iron ore. Class 2. Live stock. Class 3. Live stock, poultry, all agricultural products, except crops, together with the furniture and fixtures of a household, and all other personal and domestic purposes, or for the furnishing of the family and all personal and domestic purposes.

Class 4. All real property not included in the three preceding classes shall be assessed at ten percent of the full and true value thereof.

Class 5. All personal property not included in the three preceding classes shall be assessed at ten percent of the full and true value thereof.

Class 6. All household goods and furniture, including clocks, musical instruments, sewing machines, power lawn mowers, and other household appliances, shall be listed and assessed in the district where the same is usually kept.

Class 7. Personal property of electric light and power companies outside of cities and villages shall be listed and assessed by the principal or other place of business of said company in the district in which the same is situated.

Class 8. Estates of decedents shall be listed and assessed at the time of the decedent's death.

Class 9. Personal property of decedents shall be listed and assessed in the district in which the decedent resided at the time of his death.

Class 10. Assignees and receivers shall list and assess the personal property in their hands at the time of their appointment.

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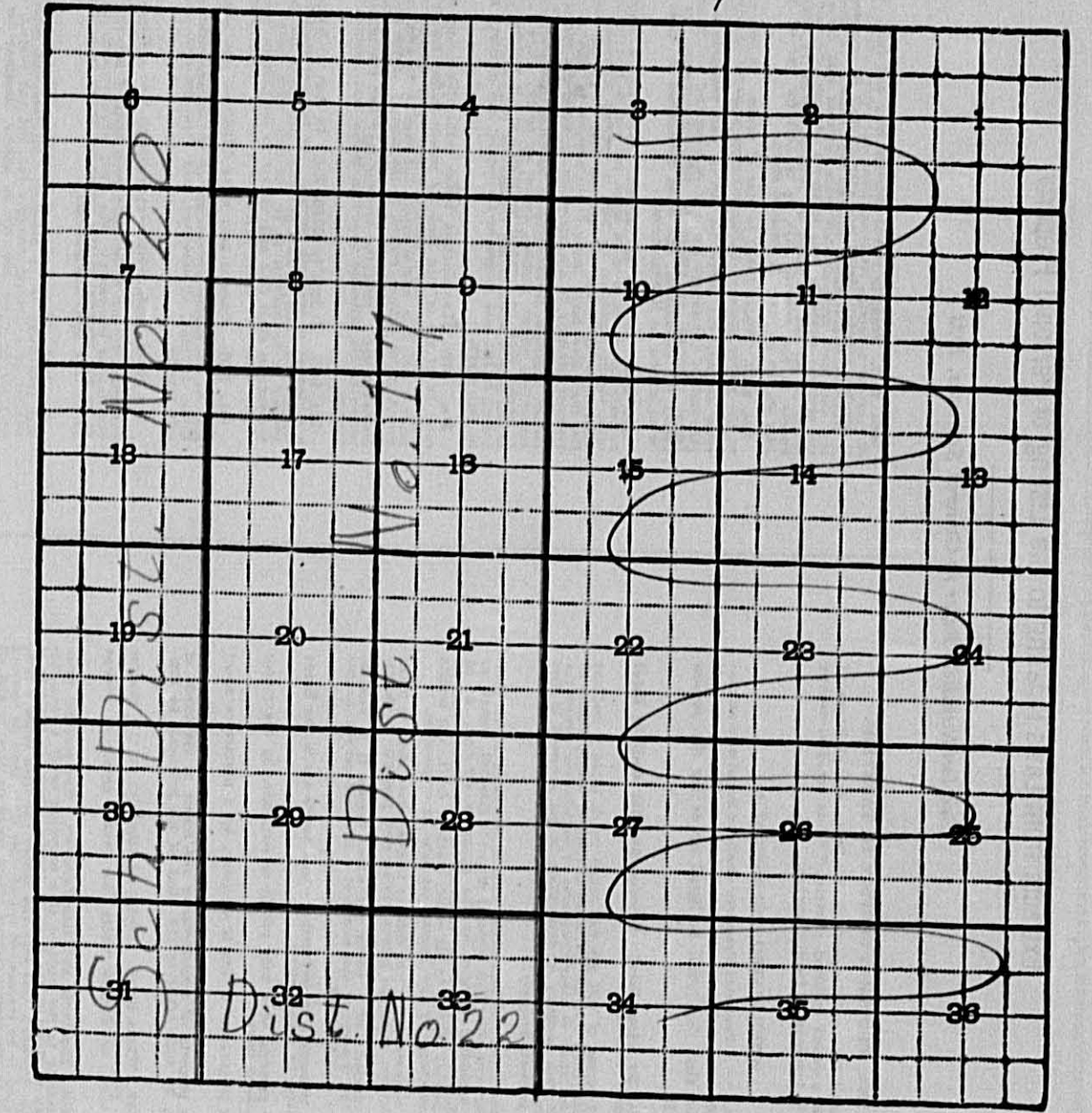
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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 136 Range No. 29 Mer. P. M.



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

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 replanting 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, 1928.

Dated _____ 1929.

Assessor

