

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Maple

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
218-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 9 1929.

Ruben Haglund Assessor of the Town of Maple According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books 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. Carter 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. 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 monies, credits, bonds, shares of property, of real estate or other companies or corporations (when the property is in his name), money loaned or invested, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all monies and other personal property loaned, or account of, any other person, company, or corporation, and all 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 person for whose benefit it is held in trust, by the trustee; 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 officer 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. 2002. Where listed. Except as otherwise in this chapter provided, all personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2003. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town or district in which he carries on his business, and in the name of his principal, as merchant or manufacturer, and in the name of his principal, as manufacturer, if he carries on his business in more than one town or district. Provided, that logs and timber cut from lands within the town or district where the merchant or manufacturer resides, and taxed in the taxing district where found on May 1, and all other personal property of such merchant or manufacturer, shall be listed and assessed in the town or district where the merchant or manufacturer carries on his business.

Sec. 2004. Farm property. Farm property of a non-resident, when the owner of such property is a non-resident, shall be listed and assessed in the town or district where the farm is situated, in several towns or districts, if the farm is situated in several towns or districts. Provided, that if the owner of such property is a resident of this state, he shall list and assess the same in the town or district in which he carries on his business.

Sec. 2005. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other personal property in the hands of a person, shall be listed and assessed in the town or district where the same is kept.

Sec. 2006. Elevators, etc., on railroads. All elevators and warehouses, with the machinery and fixtures therein, situated upon the right of way of a railroad, shall be listed and assessed in the town or district where the same are situated. Provided, that if the owner of such property is a resident of this state, he shall list and assess the same in the town or district where he carries on his business.

Sec. 2012. Personal Property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages, shall be listed and assessed in the town or district where the same are situated.

Sec. 2013. Electric light and power companies. Personal property of electric light and power companies in cities and villages, shall be listed and assessed in the town or district where the same are situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a decedent, shall be listed and assessed in the town or district where the same are situated.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides, and in the name of his principal, as guardian.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver, shall be listed and assessed at the place of living before his appointment.

Sec. 2017. Property moved between May and July. The owner of real estate, or other personal property, shall be listed and assessed in the town or district in which he first called upon by the assessor, on May 1, and in which he is at the time of the assessment. A person moving from one town or district to another, shall be listed and assessed in the town or district where he is at the time of the assessment. If he is at the time of the assessment in a town or district other than that in which he is at the time of the assessment, he shall be listed and assessed in the town or district where he is at the time of the assessment.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the place for listing personal property or where it can be listed, the assessor shall list it in the town or district where the owner of the same resides, or where he is at the time of the assessment. If the owner of the same is at the time of the assessment in a town or district other than that in which he is at the time of the assessment, he shall be listed and assessed in the town or district where he is at the time of the assessment.

Sec. 2022. Lists to be verified. Every assessor is required to list the personal property of each owner, and to verify the same by a sworn statement of all persons who are liable for the same, in the manner of all other taxes. The assessor shall also make a sworn statement of all personal property which is exempt from taxation, and of the amount of such exemption. The assessor shall also make a sworn statement of the amount of the personal property tax and of the amount of the personal property tax and of the amount of the personal property tax and of the amount of the personal property tax.

Sec. 2023. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall ascertain the amount of such property, and shall list and assess the same as he believes to be the true value thereof. When required to list, and if such person shall refuse to make a sworn statement showing the valuation of the personal property, the assessor may enter depositions, etc. Any officer or person who refuses to make a sworn statement showing the valuation of the personal property, shall be liable for a gross misdemeanor.

Sec. 2024. Classification of Property. What percentages of full value shall be assessed. All real and personal property, except such as is by law exempt from taxation, shall be assessed at the following percentages of full value: Class 1. Iron ore which is mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of the full value thereof. Class 2. All household goods and furniture, including clocks, watches, jewelry, and other personal property, shall be valued and assessed at ten (10) per cent of the full value thereof.

Class 3. Live stock, poultry, all agricultural products, except such as are provided by class three (3) and four (4) as in the case of class three (3) and four (4) and all unmined iron ore, shall be valued and assessed at twenty (20) per cent of the full value thereof. Class 4. All agricultural products in the hands of the grower and not held for sale, and all agricultural tools, implements, and machinery, shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 5. All property not included in the three preceding classes shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 6. All property not included in the three preceding classes shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 7. All property not included in the three preceding classes shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 8. All property not included in the three preceding classes shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 9. All property not included in the three preceding classes shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 10. All property not included in the three preceding classes shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Maple Camp Co.

Section 1966. 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 and, if unknown, so stated opposite each tract or lot, 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 personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third 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 compensation for each day of four dollars per day for each day necessarily consumed in attending said meeting 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.

