

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of May
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

1929.

Cass County, Minn. April 7

Assessor of the Town of May

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. D. 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, shall be 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 be liable for the listing of personal property, real or personal, of which he is the owner, or which he holds in trust, or in which he has a beneficial interest.
2. He shall also list separately, and in the name of the principal, all moneys and all other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or as the executor or administrator, of any person, company or corporation.
3. The property of a minor child or insane person shall be listed by his guardian or the person having legal custody of such child or insane person.
4. The property of a deceased person shall be listed 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.

Sec. 1989. Property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county in which the farm is situated, and the farm is situated in several towns or districts, it shall be listed by the person or persons in charge of the principal place of business of such farm in each town or district.
Sec. 2003. Merchants and manufacturers. The personal property belonging to the business of the merchant or manufacturer, carried on, provided, that logs and lumber cut from lands within the listing district where found on May 1, and all other personal property used in the business of such merchant or manufacturer, shall be paid into the different towns of the county and such taxes shall be a lien upon such logs and lumber, which shall be listed and assessed in the town in which the same is used, and the taxes thereon shall be paid in full.

Sec. 2004. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county in which the farm is situated, and the farm is situated in several towns or districts, it shall be listed by the person or persons in charge of the principal place of business of such farm in each town or district.
Chap. 812. Laws 1924. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other personal property, shall be listed and assessed by the owner for personal and domestic use, and shall be listed and assessed in the town or district in which the principal place of business of such owner is located.
Sec. 2004. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the right-of-way of a railroad, shall be listed and assessed by the owner, and exclusively controlled by such company, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2010. Personal property of electric light and power companies, companies having a franchise to install electric light and power lines, or to furnish electric light and power, shall be listed and assessed in the town or district in which the principal place of business of such company is located.
Chap. 300. Laws 1925. Personal property of electric light and power companies, companies having a franchise to install electric light and power lines, or to furnish electric light and power, shall be listed and assessed by the owner for personal and domestic use, and shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 2011. Estates of decedents. The personal property of the estate of a decedent person shall be listed and assessed at the place of listing at the time of his death.
Sec. 2012. Persons under guardianship. The personal property of a person under guardianship shall be listed and assessed at the residence of the guardian, 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 at the place of listing before his appointment.

Section 1986, General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blank forms for the use of the assessors, and shall correspond with each assessor district. He shall make out in the real property assessment books a list of all real estate in each assessor district, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lot number, and the lot number, if included in each description of property. The list of real property becoming subject to assessment and taxation every year, including 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 as compensation for such service the sum 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.

Sec. 2017. Property owned between May and July. The owner of personal property, removing from one county town, or district into another county town, or district, shall be assessed in either town, or district, in which he is first called upon by the assessor in which he is assessed. The assessor shall make a list of the property in each town, or district, in which he is called upon by the assessor, and shall make a copy of the list and return it to the assessor of the town, or district, in which he is called upon by the assessor, and shall make a copy of the list and return it to the assessor of the town, or district, in which he is called upon by the assessor.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it can be listed in more than one town, or district, it shall be listed in the town, or district, in which the real estate is situated, and if between districts, it shall be listed in the town, or district, in which the principal place of business of the owner is situated, and when determined in either case shall be assessed as if fixed hereby.

Sec. 2021. Lists to be verified. Every person required to list personal property, shall verify his list by signing and swearing to the same before a justice of the peace, a notary public, or a clerk of court. He shall also make separate lists of the current year's stock and other personal property, and shall make a copy of the same, and deliver it to the assessor of the town, or district, in which he is called upon by the assessor, and shall make a copy of the same, and deliver it to the assessor of the town, or district, in which he is called upon by the assessor.

Sec. 2022. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or another, has made a false statement, or that the person listing property for himself or another, has made a false statement, he may require the person to be examined under oath, and may administer an oath to the person, and may require the person to make a new list, and may assess the property as if fixed hereby.

Sec. 2023. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall ascertain the amount to be levied to be the true value thereof, by making a list of the property as if fixed hereby, and shall assess the same as if fixed hereby.

Sec. 1992. Offsets of Property Tax. What percentages of full and true value to be assessed. Property tax is hereby classified for purposes of taxation as follows:
Class 1. Iron ore whether mined or unmined, shall be assessed in the town or district in which it is located, and assessed at fifty (50) per cent of full and true value, and assessed at fifty (50) per cent of full and true value, and assessed at fifty (50) per cent of full and true value.

Class 2. Live stock, poultry, all agricultural products, except such as are provided for in any other class, shall be assessed at fifty (50) per cent of full and true value, and assessed at fifty (50) per cent of full and true value, and assessed at fifty (50) per cent of full and true value.

Class 3. All agricultural products in the hands of the grower, less the cost of production, shall be assessed at fifty (50) per cent of full and true value, and assessed at fifty (50) per cent of full and true value, and assessed at fifty (50) per cent of full and true value.

May Cross Co.

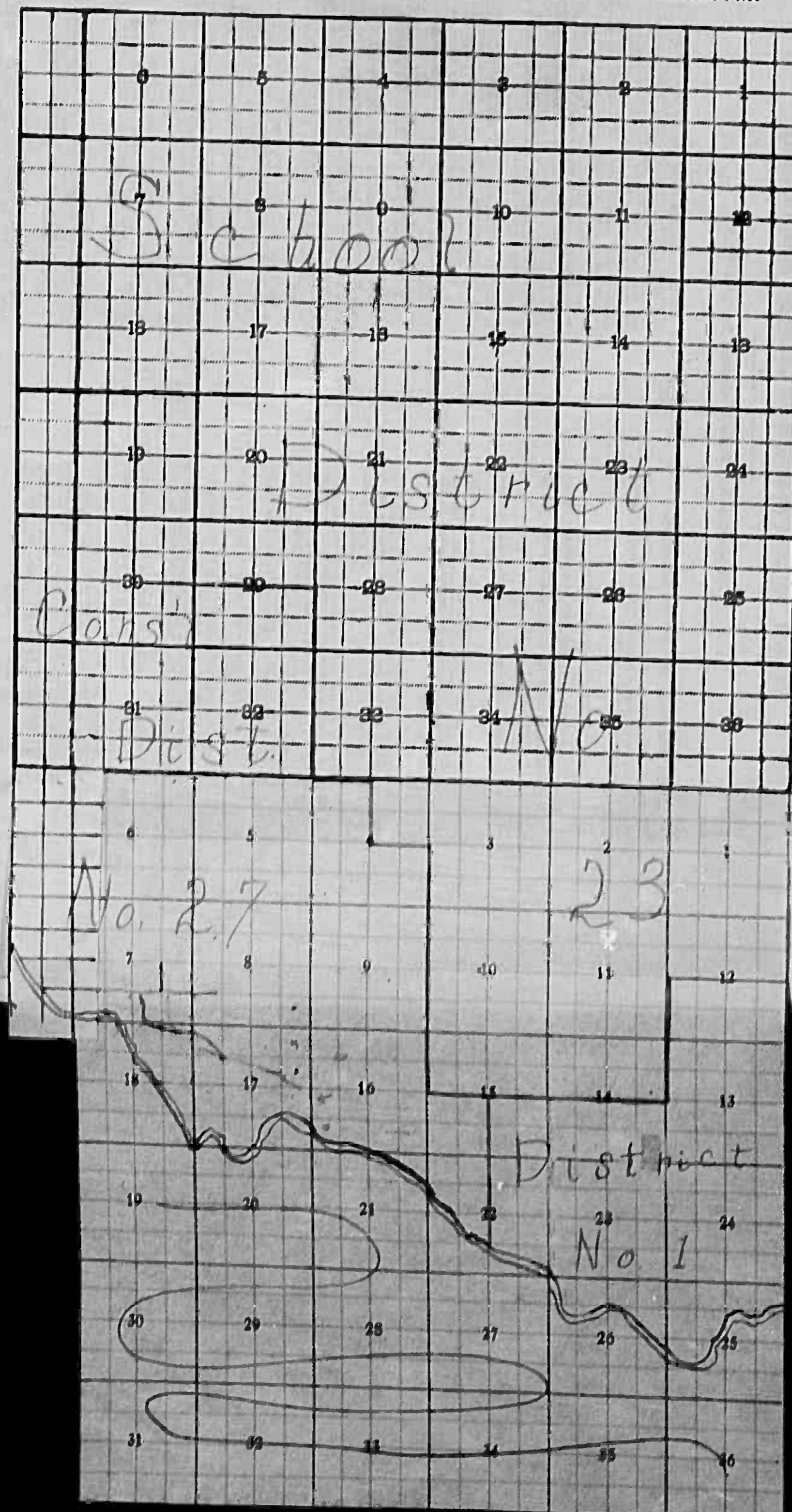
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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 131 Range No. 31 Mer. P. M.



July 13, P. M.

Assessor's Report on Tree Bounty in the Town of

County of

Minnesota, 1929.

NAME OF PERSONS CLAIMING COMPENATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres	Were Trees Planted and how long ago they were planted	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 6550, of General Statutes of Minnesota, 1929.

Dated: _____ 1929.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	ing.	True and Full Value of Structures with more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise Dollars	
Frank Kitchner	Addition to house S 1/4 Sec 14	14	31	31	150	House	50		
H. A. Williams	Barn N 1/4 & S 1/4	14	31	31	300	Barn	100		
Joseph Kraker	N 1/4 of N 1/4	30	31	31	300	House	100		
Geo Berndt	N 1/4 of S 1/4	10	33	31	180	Shanty and machinery	60		
M. C. Horn	N 1/2 of S 1/4	36	31	31	210	House	70		
R. R. Ring	This house was burned in Jan 1929 (S 1/4 Sec 14)	24	33	31	270	House		90	
R. R. Ring	This silo was built since Apr 1, 1929	24	33	31	150		50		
								430	

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<p>Dear sir: you failed to enter the description of the land on which some structures were erected. Please do so at the earliest possible moment.</p> <p>name of property owners description sec town ing. full value assessed value structure</p> <p>Frank Kitchner S 1/4 Sec 14 14 31 150 50 House</p> <p>H. A. Williams N 1/4 & S 1/4 14 31 300 100 Barn</p> <p>Joseph Kraker N 1/4 of N 1/4 30 31 300 100 House</p> <p>Geo Berndt N 1/4 of S 1/4 10 33 180 60 machinery</p> <p>M. C. Horn N 1/2 of S 1/4 36 31 210 70 House</p> <p>R. R. Ring S 1/4 Sec 14 24 33 150 50 silo</p> <p>yours truly, G. A. Cator</p>								

