ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Mc Kinley

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

Cass County, Minn., April 9 1929.

Edward A. Mitchell Assessor of the Town of McKinley

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town *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. Cater 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. 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, shares of stock, and all other personal property owned by him, or held for the property of such company or corporation (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 disposed of by him as agent, or otherwise than on his own account of, any other person, company, 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 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 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 merchandise.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, 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 pertaining to the business of a merchant or of a manufacturer, shall be listed in the town or district where such business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and listed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county in the same manner as taxes on real estate are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of the state until all such taxes are paid in full.

Sec. 2005. Farm property of non-resident. When the owner of livestock 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 such farm is located; provided, if such farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 312, 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 actually used by the owner for the furnishing or equipment of the family residence, or for the furnishing or 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, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, controlled, or operated by such company, shall be assessed and listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or borough shall be listed and assessed in the municipality where situated without regard to where the principal or other place of business of said company is located.

Chap. 205, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of persons under guardianship shall be listed and assessed where the guardian 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 at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property removing from one county, town, or district to another in the time between May 1 and July 1, shall be assessed in either place in which he may elect to have the property listed, provided, if he elects to list 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 resided on May 1, and he shall make it appear to the assessor that he is held for tax of 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 any property, the same shall be listed and assessed in the place where assessed, if between places in the same county, the place for listing and assessing shall be determined by the county auditor, subject to appeal; and if between different counties, or places in different counties, the tax commissioners tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2025. 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, or held for the property of others. He shall also make separate statements in like manner of all personal property in his possession or under his control which by law should be listed in the town, city, or district where situated, as trustee, guardian, assignee, receiver, executor, administrator, or accounting officer, partner, factor, or in any other capacity; but the property of a minor child shall be included in his statement any share of the capital stock of any company or corporation which it is required to list and return as its owner and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not listed all the property required to be listed therein, he may examine such person under oath in respect to the amount of the property he is required to list; and, if such person shall refuse to give such information, discover 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 a list of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof, and make a separate personal list and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 12256. False statement regarding taxes. Every person who, in making any statement of property or income to any officer authorized by law to be made as a basis of listing property or of any tax or assessment, who shall wilfully make any statement as to any such property or income which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. What percentage of full and true value to be assessed. All real and personal property subject to ad valorem taxes and not subject to any gross earnings or other in lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unassessed at fifty (50) per cent of its true and full value, it unassessed, it shall be assessed with and as a part of the real estate in which it shall be assessed and taxed, provided, if such iron ore is located in a county other than the one, shall be assessed and taxed in accordance with the provisions of classes three (3) and four (4) of this section, per lot. In assessing any tract or lot of real estate in which shall be found to exist the assessable value of the iron ore exclusive of the value of the land, the assessable value of the iron ore of the land exclusive of the ore, shall be determinable and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for the furnishing or equipment of the family residence, or for the furnishing or equipment of the family residence, 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 class three "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, implements and machinery of all sorts and manufactured articles, all tools, implements and machinery and fixtures or otherwise, except as provided by class three "a" (3a), shall constitute class three (3) and shall be valued and assessed 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 forty (40) per cent of the full and true value thereof.

Section 1986, General Statues 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, 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 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.*

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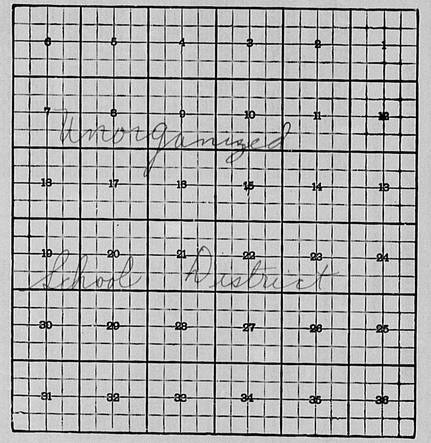
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 138 *Range No.* 32 *Mer. P. M.*



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

FORM 4.

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 less than 20 feet apart each way	Have the trees been in the condition of thriving at the time they 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, 1913.

.....
Assessor.

Dated ..... *1930.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1929

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	* Tax of .....Mill per Bushel		Total No. of Bushels of all Other Grains	* Tax of .....Mill Per Bushel		* Total Tax		REMARKS
										Dollars	Cts.		Dollars	Cts.	Dollars	Cts.	

Note * Assessors will not fill these Columns.

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

FORM 2. MILLER DATA COMPANY, BISMARCK.

Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value.

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Structures destroyed by fire, flood or otherwise Dollars
Roy Peterson	s.e.¼ of s.e.¼ (1 acre)	34	138	92	102	Not complete Frame structure 1	34	

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

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value.

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth 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)

Assessors Return of Taxable Real Property in the Town of Mc Kinley County of Cass Minn., for the Year 1929

Of Property Omitted from the Assessment Book of 19.....or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.

Unplatted Real Estate Assessed at 33⅓ per cent of True and Full Value. Platted Real Estate Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33⅓ per cent of True and Full Value.

FORM 3½ MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	NATURAL CONDITIONS (C-Cultivated, L-Lumber, B-Bldg., L-Land; S-Stony, Sd-Sand, Wd-Wild)	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
C. E. Sprachlin	Un.	Lot 1	2	138	32	41.09		413 427			413 427	142		147	

Assessors Return of Taxable Real Property in the ..... of ..... County of ..... Minn., for the Year 1929

Of Property Omitted from the Assessment Book of 19..... or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.

Unplatted Real Estate Assessed at 33⅓ per cent of True and Full Value. Platted Real Estate Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33⅓ per cent of True and Full Value.

FORM 3½ [illegible]

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	NATURAL CONDITIONS: C-Cultivated I-Improved H-Hilly L-Level	NATURAL CONDITIONS: S-Stony M-Mod. M-Mtnd	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures Improvements and Machinery (Dollars)	Assessed Value of Land Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Left by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment, You will please follow form as indicated on this Sample Sheet

County of ..... State of Minnesota, for the Year 1929.

CLASS 3—Continued

39 Store Furniture and Store Fixtures not Listed: Assessed Value Dollars	40 Other Furniture (including Instruments, Instrument and Library of Professions): Assessed Value Dollars	41 Stock, Furniture and Equipment of Hotels, Restaurants, Eating Houses and Cafes: Assessed Value Dollars	42 Stock, Furniture, Implements, Tools and Utensils of Mechanics and Other Shops: Assessed Value Dollars	43 Furniture, Implements and Equipment of Barber Shops: Assessed Value Dollars	44 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed to the owner of bank or Mortgage Loan Company): Assessed Value Dollars	45 All other Property Assessable by law in Class 3 which has not been included in Items 1 1/2 to 44 inclusive: Assessed Value Dollars				Total Assessed Value Class 3: Dollars	Total True and Full Value Class 3: Dollars
150										3060	11880
										481	1445
										665	1995
80										2330	6990
										757	2271
50										350	1050
										807	2421
125										3468	10398
405										12815	38445
39	40	41	42	43	44	45					

CLASS 3-A—Assessed at 10% of True and Full Value.

46 Farm Tools, Implements, Machinery, Wagons, Sleighs and Harness and Other Property in use upon cultivated ground: Assessed Value Dollars	47 Grain, Grass Seed and Flaxseed in the hands of Producers and not held for Sale: Assessed Value Dollars	48 All other Personal Property (including Potatoes and Hay in the Hands of Producers which are not held for Sale): Assessed Value Dollars	49 Threshing Machines and Engines in operation on farm together with Other Property used with machines of engines: Assessed Value Dollars	50 Tractors, Portable Engines, Dynamos and Gasoline Supplies used by Farmers in Agriculture Pursuant: Assessed Value Dollars	Total Assessed Value Class 3-A: Dollars	Total True and Full Value Class 3-A: Dollars
20	30	10	50	50	160	1600
16	20	5			40	400
16				15	30	300
18				15	33	330
				45	45	450
68	50	15	50	125	308	3080
46	47	48	49	50		

CLASS 4—Assessed at 40% of True and Full Value.

51 Elevators, Warehouses and other Improvements on Railway Lands: Assessed Value Dollars	52 Structures on Lands entered under the U.S. Land Laws and on Lands Leased from the State: Assessed Value Dollars	53 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft: Assessed Value Dollars	54 Street Railway Cars: Assessed Value Dollars	55 Rails, Poles, Wires, Ties, Conduits, Mains and Pipes of Street Railway, Light, Heat, Power Water and Gas Companies: Assessed Value Dollars	56 Bonds and Stocks, Pursuant to Section 2011 G. S. 1923: Assessed Value Dollars	57 All other Taxable Personal Property not Included in the Foregoing Items: Assessed Value Dollars				Total Assessed Value Class 4: Dollars	Total True and Full Value Class 4: Dollars	
1800										1800	4500	1
												2
												3
												4
												5
												6
												7
												8
1800										1800	4500	
51	52	53	54	55	56	57						