

ASSESSMENT BOOK

FOR THE YEAR

1929

*Town of Moose Lake*

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

Cross County, Minn., April 9 1929.

Peter Jewell, Assessor of the Town of Moose Lake. According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town.

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 in any other State, is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. Personal Property shall be listed and assessed as follows: 1. Every person of full age and sound mind, being a resident of this State, shall list and assess the stock of joint stock or other companies or corporations when the property of such company or corporation is not assessed in this State, and the property of such company or corporation is not assessed in this State, and the property of such company or corporation is not assessed in this State, and the property of such company or corporation is not assessed in this State.

Sec. 1917. Property moved between May and July. The owner of personal property, removed from one county, town, or district to another county, town, or district, shall list and assess the same in the county, town, or district to which he is first called upon by the assessor. A person moving his personal property from one county, town, or district to another county, town, or district, shall list and assess the same in the county, town, or district to which he is first called upon by the assessor.

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 the stock of joint stock or other companies or corporations when the property of such company or corporation is not assessed in this State, and the property of such company or corporation is not assessed in this State, and the property of such company or corporation is not assessed in this State.

Sec. 1922. Lists to be verified. Every person required to list personal property, shall verify the same by a sworn statement of value, which shall be filed with the assessor. The assessor shall examine such statements, and if he finds them to be correct, he shall certify to the same, and the same shall be taken as true for all purposes.

Sec. 1994. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, or of a person engaged in any business, shall be listed and assessed as follows: 1. Every person of full age and sound mind, being a resident of this State, shall list and assess the stock of joint stock or other companies or corporations when the property of such company or corporation is not assessed in this State, and the property of such company or corporation is not assessed in this State.

Sec. 1930. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof. When required, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1998. Livestock, poultry, and other animals. All household goods, including clocks, musical instruments, sewing machines, wearing apparel, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed as follows: 1. Every person of full age and sound mind, being a resident of this State, shall list and assess the stock of joint stock or other companies or corporations when the property of such company or corporation is not assessed in this State, and the property of such company or corporation is not assessed in this State.

Sec. 1932. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or for his principal, or the person listing property for himself or for his principal, is not a resident of this State, or that the person listing property for himself or for his principal, is not a resident of this State, or that the person listing property for himself or for his principal, is not a resident of this State.

Sec. 1999. Livestock, poultry, and other animals. All household goods, including clocks, musical instruments, sewing machines, wearing apparel, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed as follows: 1. Every person of full age and sound mind, being a resident of this State, shall list and assess the stock of joint stock or other companies or corporations when the property of such company or corporation is not assessed in this State, and the property of such company or corporation is not assessed in this State.

Sec. 1934. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof. When required, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 2000. Firm property of non-resident. When the owner of any railroad company which is not in good faith owned and controlled by the owner for personal and domestic purposes, shall be listed and assessed as follows: 1. Every person of full age and sound mind, being a resident of this State, shall list and assess the stock of joint stock or other companies or corporations when the property of such company or corporation is not assessed in this State, and the property of such company or corporation is not assessed in this State.

Sec. 1936. Classification of property. What percentages of full value shall be assessed for personal and domestic purposes, or for the purpose of taxation, shall be as follows: 1. Every person of full age and sound mind, being a resident of this State, shall list and assess the stock of joint stock or other companies or corporations when the property of such company or corporation is not assessed in this State, and the property of such company or corporation is not assessed in this State.

Moose Lake Cross Co.

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 the property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, the acreage, 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 shall be appended to the personal property assessment book. 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 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.



