

ASSESSMENT BOOK

FOR THE YEAR

1929

*Town of Pine Lake*

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,  
BASE AND COUNTY SUPPLIES

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

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Ches County, Minn., April 9 1929.

E. A. Hedrick, Assessor of the Town of Pine Lake. 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. 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 every person, firm or corporation, shall be assessed as to its value, except as is provided 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 on the 1st day of May, in each year, all real and personal property owned by him on that day, shall be listed by or for the person acquiring it.

Sec. 1985. \* \* \* 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 on the 1st day of May, in each year, all real and personal property owned by him on that day, shall be listed by or for the person acquiring it.

Sec. 1986. \* \* \* 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 on the 1st day of May, in each year, all real and personal property owned by him on that day, shall be listed by or for the person acquiring it.

Sec. 1987. \* \* \* 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 on the 1st day of May, in each year, all real and personal property owned by him on that day, shall be listed by or for the person acquiring it.

Sec. 1988. \* \* \* 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 on the 1st day of May, in each year, all real and personal property owned by him on that day, shall be listed by or for the person acquiring it.

Sec. 1989. \* \* \* 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 on the 1st day of May, in each year, all real and personal property owned by him on that day, shall be listed by or for the person acquiring it.

Sec. 1990. \* \* \* 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 on the 1st day of May, in each year, all real and personal property owned by him on that day, shall be listed by or for the person acquiring it.

Sec. 1991. \* \* \* 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 on the 1st day of May, in each year, all real and personal property owned by him on that day, shall be listed by or for the person acquiring it.

Sec. 1992. \* \* \* 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 on the 1st day of May, in each year, all real and personal property owned by him on that day, shall be listed by or for the person acquiring it.

Sec. 2017. Property moved between May and July. The owner of personal property moved between May and July shall be assessed in the county in which he first called upon by the assessor. A person moving from one county to another shall be assessed in the county in which the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make a return 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 personal property or where it can be listed in more than one county, the place for listing and assessing shall be determined by the board of equalization and if by them it cannot be determined, it shall be determined in other case shall be ascertained in the next vacancy.

Sec. 2019. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for list and assessment has not made a full, fair, and complete list thereof, he may examine such person or other person, who shall refuse to make a full and complete list and return as to the value of the property so listed, or the method according to the best judgment and information.

Sec. 2020. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to assess property for taxation may, when sworn to, make a false statement, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 2021. Classification of Property. What percentages of full and true value shall be assessed for taxation and what percentages of full and true value shall be assessed for taxation are hereby classified for purposes of taxation as follows: Class 1. Iron and steel, whether rolled or unrolled, shall constitute one per cent of its true and full value. If finished, it shall be assessed at the rate provided. The real estate in which from ore is located, with the provisions of classes three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which there is any machinery, implements, tools, or other articles, except as provided by class one (1) hereof, shall constitute class three (3) hereof, and shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 2. Live stock, poultry, all agricultural products, except as provided by class three (3), (8), (9), (10), (11), (12), (13), (14), (15), (16), (17), (18), (19), (20), (21), (22), (23), (24), (25), (26), (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37), (38), (39), (40), (41), (42), (43), (44), (45), (46), (47), (48), (49), (50), (51), (52), (53), (54), (55), (56), (57), (58), (59), (60), (61), (62), (63), (64), (65), (66), (67), (68), (69), (70), (71), (72), (73), (74), (75), (76), (77), (78), (79), (80), (81), (82), (83), (84), (85), (86), (87), (88), (89), (90), (91), (92), (93), (94), (95), (96), (97), (98), (99), (100), (101), (102), (103), (104), (105), (106), (107), (108), (109), (110), (111), (112), (113), (114), (115), (116), (117), (118), (119), (120), (121), (122), (123), (124), (125), (126), (127), (128), (129), (130), (131), (132), (133), (134), (135), (136), (137), (138), (139), (140), (141), (142), (143), (144), (145), (146), (147), (148), (149), (150), (151), 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Class 3. Live stock, poultry, all agricultural products, except as provided by class three (3), (8), (9), (10), (11), (12), (13), (14), (15), (16), (17), (18), (19), (20), (21), (22), (23), (24), (25), (26), (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37), (38), (39), (40), (41), (42), (43), (44), (45), (46), (47), (48), (49), (50), (51), (52), (53), (54), (55), (56), (57), (58), (59), (60), (61), (62), (63), (64), (65), (66), (67), (68), (69), (70), (71), (72), (73), (74), (75), (76), (77), (78), (79), (80), (81), (82), (83), (84), (85), (86), (87), (88), (89), (90), (91), (92), (93), (94), (95), (96), (97), (98), (99), (100), (101), (102), (103), (104), (105), (106), (107), (108), (109), (110), (111), (112), (113), (114), (115), (116), (117), (118), (119), (120), (121), (122), (123), (124), (125), (126), (127), (128), (129), (130), (131), (132), (133), (134), (135), (136), (137), (138), (139), (140), (141), (142), (143), (144), (145), (146), (147), (148), (149), (150), (151), 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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.

Sec. 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, 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



