

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Pine River

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

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

210-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 9, 1929.

B. J. B. Rhodes, Assessor of the Town of Pine River. 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 moneys, credits, bonds, shares of stock of joint stock companies, or corporations, and all other property, 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 in attendance or account of, any other person, company or corporation, and all other property, money loaned or invested, annuities, franchises, royalties, 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 legal property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; if 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 trustee, by such trustee.

6. The property of a body politic or corporate, by the proper officer.

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. 2003. Where listed. Except as otherwise in this chapter provided, moneys, credits, bonds, shares of stock, franchises, royalties, and other personal property shall be listed and assessed in the district where the same are usually kept.

Sec. 2004. Farms listed. Except as otherwise in this chapter provided, the property of a farm shall be listed and assessed in the district where the principal place of business of such farm is located.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or manufacturer shall be listed and assessed in the town or district where his business is carried on; provided, that logs and timber cut from lands within and taxed in the taxing district where found on May 1, and all taxes thereon shall be paid into the office of the assessor on May 1, and all such taxes shall be a lien upon such logs and timber, which such taxes are paid in full.

Sec. 2006. Farm property of non-residents. When the owner of livestock or other personal property connected with a farm does not reside in this state, the property shall be listed and assessed in the town or district where the farm is situated; provided, that if the farm is situated in several towns or districts, the assessor shall list and assess the same in the district where the principal place of business of such farm is located.

Sec. 2012. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the premises owned or controlled by the owner for personal and domestic purposes or for the forwarding or shipment of the same, shall be listed and assessed as personal property in the district where the same are usually kept.

Sec. 2013. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having branches in this state shall be listed and assessed where situated without regard to the location of the principal or other place of business of such company in located.

Sec. 2014. Estates of decedents. The personal property of the estate of a decedent 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 a minor under guardianship shall be listed and assessed where the guardian resides, and 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 owned between May 1 and July 1. The assessor of personal property moving from one county town, or district to another between May 1 and July 1, shall be assessed in either the county town or district where the property was located on May 1, or in the county town or district to which he has moved, at his option; but 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 death. In case of death as to personal property, the assessor shall list and assess the same as if the decedent were living, if between places in the same county town or district, and as if between places in different counties, by the assessor of either county, as determined in either case shall be a binding as if fixed by law.

Sec. 2022. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor, on or before May 1 of the current year, a list of the personal property in his possession or under his control which he is required to list for taxation as a decedent or as an executor, partner, factor, or in any other capacity; but he shall also list and return as his capital and property for taxation the real estate owned by him.

Sec. 2023. Examination under oath. Whenever the assessor shall be of the opinion that the real estate listed in the list, or for any other person, company, or corporation, has not been listed and assessed in accordance with the law, he shall require the owner thereof to be sworn to the amount of the property he is required to list; and, if such person shall refuse to make full return as he is required to do, he shall be liable to a fine of not more than five dollars, to be assessed by the assessor at his best judgment, and before the return is made.

Sec. 2024. Where in which list. In case of failure to obtain a statement of value in which list, the assessor shall list the amount and value of such property, and assess the same at such value as he may determine, and he shall have the same as to the statement showing the valuation of the property so listed.

Sec. 1977. Assessor may enter dwelling, etc. Any officer assessing personal property may enter any dwelling, house, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Sec. 1990. False statement regarding taxes. Every person who knowingly makes a false statement regarding the amount of his personal property, or the value thereof, or the amount of any material matter which he knows to be false, shall be liable to a fine of not more than five dollars, to be assessed by the assessor at his best judgment, and before the return is made.

Sec. 1993. Classification of Property. What percentages of fall and true value to be assessed. All real and personal property shall be classified for taxation as follows: Class 1. From one whether mined or unmined, shall constitute one-tenth of the true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but if mined, it shall be assessed as personal property, and assessed at more than the ore, shall be classified and assessed in accordance with the law. In assessing any tract or lot of real estate in which there is any mineral, the assessor shall assess the value of the ore or the land exclusive of the ore, shall be determined and set apart the tract or lot.

Class 2. All household goods and furnishings, including books, musical instruments, sewing machines, wearing apparel, and other personal property actually used by the owner or occupant of the family residence, shall constitute class two of the fall and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except wool, together with the furniture and fixtures used therein, implements and machinery whether fixtures or otherwise, except agricultural machinery, shall constitute class three of the fall and true value thereof.

Class 4. All agricultural products in the hands of the grower, and machinery used by the grower in any agricultural pursuit shall constitute class four of the fall and true value thereof.

Class 5. All property not included in the three preceding classes shall constitute class five of the fall and true value thereof, at forty (40) per cent of the fall and true value thereof.

Pine River Assessor

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 out, in the real property assessment book, complete lists of all tracts 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 subject to assessment and taxation, every odd numbered year, may be appended to the personal property assessment books. The assessment books and blanks shall be in readiness for delivery to the assessors on or shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission for the purpose of giving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive a compensation for such service the sum of four dollars per day for each day necessarily traveled in going from his home to and returning from the same, 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.

