

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Pontolake

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

1927.
County, Minn., Cass
Assessor of the Town of Ponto Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Ponto Lake

for the year 1927, 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. T. Selzer 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 kind and character, 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 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 list and assess real estate owned by himself, jointly with others, or as a partner in a firm, partnership, or corporation, except the property of such company or corporation is not assessed in this State; and, in the case of a partnership, partnership property, 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 deposited in any bank, savings bank, or association, 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 assessor shall list and assess real estate owned by the guardian, or by the person having such property in charge, trust, or otherwise, for the benefit of a decedent's estate, by the executor or administrator.
4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
5. The property of a body politic or corporate, by the proper agent or officer thereof.
6. The property of a firm or company, by a partner or agent thereof.
7. The property of manufacturers and others, in the hands of a clerk, secretary, or clerk of manufacturers and others, in the hands of such agent in the name of his principal, as merchant or partner.
8. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, except the machinery and fixtures therein, situated upon the premises owned by him, shall be listed and assessed in the manner herein provided; that lists 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 different funds of the county and such taxes shall be a lien upon such logs and timber, which lists and taxes shall be a lien upon such lists and timber, which lists and taxes shall be 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 assessor shall list and assess the same in the manner herein provided; that if the farm is situated in several townships or districts, it shall be listed in each township or district in which the principal place of business of such farm is located.

Sec. 2012. Personal property of decedent. When the owner of personal property dies, the assessor shall list and assess the same in the manner herein provided; that if the estate of such person is situated in several townships or districts, it shall be listed in each township or district in which the principal place of business of such farm is located.

Sec. 2014. Personal property of decedent. The personal property of a decedent, whose estate is situated in this State, shall be listed and assessed in the manner herein provided; that if the estate of such person is situated in several townships or districts, it shall be listed and assessed in each township or district in which the principal place of business of such farm is located.

Sec. 2018. Personal property of decedent. The personal property of a decedent, whose estate is situated in this State, shall be listed and assessed in the manner herein provided; that if the estate of such person is situated in several townships or districts, it shall be listed and assessed in each township or district in which the principal place of business of such farm is located.

Sec. 2020. Personal property of decedent. The personal property of a decedent, whose estate is situated in this State, shall be listed and assessed in the manner herein provided; that if the estate of such person is situated in several townships or districts, it shall be listed and assessed in each township or district in which the principal place of business of such farm is located.

Sec. 2017. Property assessed between May and July. The assessor of personal property, removing from one county, town, or district into this State from another State between said dates shall list the personal property in his possession or under his control which by law is taxable in this State, and the assessor shall make it known to the assessor in the district in which the taxable property is located, and he shall make it known to the assessor in another State, at least thirty days before the date of the assessment.

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 place, the assessor shall assess it in the county, town, or district, and the assessor shall be held to the same county, town, or district for listing and assessing the same, unless he can be shown to have assessed it in another county, town, or district.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, partner, or company, or the person listing property for another person, has not made a full, fair, and complete list thereof, he may examine and require the person to be sworn to the accuracy of the list, and if he refuses to be sworn, or if he swears to the accuracy of the list, and the assessor discovers under oath, the assessor may list the property of such person in the district in which the taxable property is located, and he shall make it known to the assessor in another State.

Sec. 2022. False statement regarding taxes. Every person who makes a false statement, oral or written, which is required or authorized by law to assess property for taxation, or who swears to the accuracy of a list, and the assessor knows he knows to be false, shall be guilty of a criminal misdemeanor.

Sec. 2024. Classification of Personal Property. What percentages of full and true value to be assessed. All real and personal property shall be assessed on the basis of its full and true value, and the percentages of full and true value to be assessed shall be as follows:

- Class 1. Live stock, poultry, all agricultural products, except horses, together with live farm animals, shall be assessed with and not as a part of the real estate in which it is located, at the rate of ten per cent of the full and true value.
- Class 2. All household goods and furniture, including clocks, mirrors, pictures, and all personal household articles, shall be assessed on the basis of their full and true value, and shall be assessed at ten per cent of the full and true value thereof.
- Class 3. Live stock, poultry, all agricultural products, except horses, together with live farm animals, shall be assessed with and not as a part of the real estate in which it is located, at the rate of ten per cent of the full and true value.
- Class 4. All property not included in the three preceding classes shall be assessed on the basis of its full and true value, and shall be assessed at ten 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 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 a compensation for such service in the amount of one dollar per day for each day necessarily consumed in attending said meeting, and the county auditor shall be reimbursed for the same.

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Ponto Lake, Cass Co.

Personal Property Assessment for the _____ of _____

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment You will please follow form as indicated on this Sample Sheet State of Minnesota, for the Year 1927.

CLASS 3-Continued

CLASS 3-Continued

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

CLASS 4-Assessed at 40% of True and Full Value

Main assessment table with columns for property owner names, various classes of property (14-35), and assessed values. Includes rows for Adams, John; Carson, George; Ferguson, Frank; Hanover Mercantile Co.; Hunter, James L.; Morrison, Herbert E.; Nelson, Nels P.; Williams, John R. and summary rows for Total Numbers, Assessor or Town Board Footings, County Board Footings, and State Tax Commission Footings.

PERSONAL

Personal Property Assessment for the _____ of _____ County of _____ State of Minnesota, for the Year 1927.

CLASS 3-Continued

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

CLASS 4-Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line Immediately below the name (Care should be taken to make every NAME and FIGURE plain and distinct)

Table with columns for property classes 14-35, 36-45, 46-50, and 51-57. Includes rows for Adams, John; P. O. Hanover; Carson, George; P. O. Benson; Ferguson, Frank; P. O. Morgan; Hanover Mercantile Co.; P. O. Hanover; Hunter, James L.; P. O. Morgan; Morrison, Herbert E.; P. O. Benson; Nelson, Nels P.; P. O. Hanover; Williams, John R.; P. O. Hanover; and Total Numbers Assessor or Town Board Footings, County Board Footings, State Tax Commission Footings.

PERSONAL