

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Pomeroy

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

1929.

Chas. County, Minn. April 7

A. A. Prueh Assessor of the Town of Remer

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

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. 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 annually in his own name, or by such agent as he may designate, all real and personal property owned by him, or in which he has an interest, and all other personal property.

2. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or otherwise controlled, either by him, his partner, 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 person of unsound mind, listed by his guardian, or by the person for whom he is held in trust, shall be listed in the name of the estate of a deceased person, 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 an estate, by the executor or administrator.

8. The property of an intestate, by the executor or administrator.

9. The property of a decedent, by the executor or administrator.

10. The property of a testator, by the executor or administrator.

11. The property of a person, by the executor or administrator.

12. The property of a person, by the executor or administrator.

13. The property of a person, by the executor or administrator.

14. The property of a person, by the executor or administrator.

15. The property of a person, by the executor or administrator.

16. The property of a person, by the executor or administrator.

17. The property of a person, by the executor or administrator.

18. The property of a person, by the executor or administrator.

19. The property of a person, by the executor or administrator.

20. The property of a person, by the executor or administrator.

21. The property of a person, by the executor or administrator.

22. The property of a person, by the executor or administrator.

23. The property of a person, by the executor or administrator.

24. The property of a person, by the executor or administrator.

25. The property of a person, by the executor or administrator.

Sec. 2017. Property moved between May and July. The owner of any real estate, or of any personal property, shall be assessed in either May or July, and the assessment shall be made on the basis of the value of the property as it existed on the first day of the month in which it was so assessed.

Sec. 2018. Where listed in case of death. In case of death, the assessment shall be made on the basis of the value of the property as it existed on the first day of the month in which it was so assessed.

Sec. 2022. Liens to be verified. Every person required to list his property for taxation shall make out and deliver to the assessor, a statement of the liens and claims against the property, and the assessor shall also make separate statements in like manner of all such liens and claims.

Sec. 2023. Failure to obtain list. In case of failure to obtain a list, the assessor shall assess the property on the basis of the value of the property as it existed on the first day of the month in which it was so assessed.

Sec. 2024. Examination under oath. Whenever the assessor shall be required to examine any person, he shall do so under oath, and the person so examined shall be sworn to make a true and correct statement of the value of the property as it existed on the first day of the month in which it was so assessed.

Sec. 2025. False statement regarding taxes. Every person who makes a false statement regarding the value of his property for taxation, or who makes a false statement regarding the value of his property for taxation, shall be liable to a fine of not more than five dollars.

Sec. 1992. Classification of Property. WHAT constitutes all real and personal property shall be classified 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 the true and full value thereof.

Class 2. Live stock, poultry, all agricultural products, except such as are provided for in classes three (3), four (4) and five (5), shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 3. All household goods and furniture, including clocks, watches, jewelry, and all personal property, except such as are provided for in classes four (4) and five (5), shall be valued and assessed at ten (10) per cent of the true and full 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 ten (10) per cent of the true and full value thereof.

Class 5. All property not included in the four preceding classes shall constitute class five (5) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 6. All property not included in the five preceding classes shall constitute class six (6) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 7. All property not included in the six preceding classes shall constitute class seven (7) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 8. All property not included in the seven preceding classes shall constitute class eight (8) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 9. All property not included in the eight preceding classes shall constitute class nine (9) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 10. All property not included in the nine preceding classes shall constitute class ten (10) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 11. All property not included in the ten preceding classes shall constitute class eleven (11) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 12. All property not included in the eleven preceding classes shall constitute class twelve (12) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 13. All property not included in the twelve preceding classes shall constitute class thirteen (13) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 14. All property not included in the thirteen preceding classes shall constitute class fourteen (14) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 15. All property not included in the fourteen preceding classes shall constitute class fifteen (15) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 16. All property not included in the fifteen preceding classes shall constitute class sixteen (16) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Sec. 1986. General Status 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, or 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.

Sec. 1987. Assessors and receivers. Personal property in the hands of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 1988. Assessors and receivers. Personal property in the hands of a decedent shall be listed and assessed at the place of listing at the time of his death.

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Sec. 1991. Assessors and receivers. Personal property in the hands of a decedent shall be listed and assessed at the place of listing at the time of his death.

Remer Assessors

PERSONAL

INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 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	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. *141* Range No. *26* Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
<i>Const. District</i>					
13	17	13	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

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

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	Have the	Condition	REMARKS
							Originally Planted not more than 12 feet apart each way	Trees been kept in that Condition by replanting all that may have died each year		

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, 1923.

Dated _____ 1929.

Assessor.

PERSONAL

