

**ASSESSMENT BOOK**

FOR THE YEAR

**1929**

*Town of Sniky Hollow*  
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,  
BANK AND COUNTY SUPPLIES  
218-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

# DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1929.

*Ralph L. Kelly*  
Assessor of the County of Ramsey, Minn.,

*April 9*

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 person 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 property of any corporation, or other personal property (except such as is exempt by law) in his name or in the name of another person or company or partnership or other person, money loaned or invested, annuities, franchises, royalties, and other personal property.
  2. He shall also list separately, and in the name of his principal or guardian, or by the person having such property in charge, any property controlled by him as the property in trust, or account of, or owing by any person, company, or corporation, and all other personal property of any person, company, or corporation, 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 such property in charge.
  4. The property of a person for whose benefit it is held in trust shall be listed by the trustee.
  5. The property of a corporation whose assets are in the hands of a receiver, or of a receiver, by such receiver.
  6. The property of a body politic or corporate, by the proper agent or officer thereof.
  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 merchant, agent, or otherwise.
- Sec. 1993. Personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.
- Sec. 2005. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town or district where his business is carried on, and assessed to the town or district in which the principal place of business of such merchant or manufacturer is situated. The personal property of a merchant or manufacturer shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.
- Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, or other structures or buildings, used for the storage of grain, operated and exclusively controlled by such company, shall be listed and assessed in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."
- Sec. 2012. Personal property of electric light and power companies. Personal property of electric light and power companies, having such property situated in any city, village or town, shall be listed and assessed in the county where situated, without regard to where the principal or other place of business of said company is located.
- Chap. 200. Laws 1925. Household Goods. All household goods, such as furniture, fixtures, electrical, mechanical instruments, sewing machines, and other personal property, used by the owner for personal and domestic purposes, shall be listed and assessed in the district where the same is usually kept.
- Sec. 2013. Estates of decedents. The personal property of the estate of a deceased person 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 persons under guardianship, and of 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 moved between May and July.** The owner of real and personal property, in this state, moved between May and July, shall be listed and assessed in either the county or town or district in which he is located at the time of moving the property, or in the county, town, or district in which he is located at the time of the assessment year on the property in another state.

**Sec. 2018. Where listed in case of doubt.** In case of doubt as to where the property shall be listed and assessed, it shall be listed and assessed in the county, town, or district in which it is located at the time of the assessment year on the property in another state.

**Sec. 2019. Examination under oath.** Whenever the assessor shall be required to examine under oath any person, company, or corporation, he may administer the oath in person or by a deputy, and may examine under oath in regard to the amount of the personal property owned by him on May 1 of the current year.

**Sec. 2020. Failure to obtain list.** In case of failure to obtain amount and value of such property, and assess the same at such time, as prescribed by law, the assessor shall be deemed to have ascertained the amount and value of the property and to have so assessed it, unless he can show by satisfactory evidence that he has exercised due diligence to obtain the same.

**Sec. 2021. Classification of Property.** What percentages of full and true value to be assessed. All real and personal property shall be classified for purposes of taxation as follows:
 

- Class 1. Iron ore, whether mined or unmined, shall constitute one per cent of its true and full value and assessed at fifty (50) per cent of its true and full value.
- Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, electrical and mechanical apparatus, and all personal property actually used by the owner or his family, or by any other person, company, or corporation, has not been included in any other class, shall be assessed at the full value of the family real estate, but shall not be assessed in excess of ten (10) per cent of the full and true value thereof.
- Class 3. Ewes, sheep, hogs, swine, turkeys, geese, ducks, and all other domestic animals, shall be assessed at the full value thereof, except as provided in class two (2).
- Class 4. All personal property of the owner in any agricultural pursuit shall be assessed at the full value thereof.

**Sec. 2022. Agricultural products.** All agricultural products, except implements and machinery, whether fixtures or otherwise, except as provided in class two (2), shall be assessed at the full value thereof, except as provided in class two (2) and all unmined real estate, other than iron ore, shall be assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

**Sec. 2023. Real Estate.** All agricultural products in the hands of the owner, shall be assessed at the full value thereof, except as provided in class one (1) and class two (2) and class three (3) and class four (4) and shall be assessed at thirty-three and one-third (33 1/3) per cent of the full and true value thereof.

**Sec. 2024. Assessment.** All property not included in the preceding classes shall constitute class four (4) and shall be assessed at forty (40) per cent of the full and true value thereof.

Smocky Hollow Lumber Co.

PERSONAL

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 Range No. 25 Mer. P. M.

6	5	4	3	2	
7	District #4	9	10	11	12
16	17	18	15	14	13
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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 Originally Planted not more than 12 feet apart	Have the Trees been kept in that Condition by replacing all that may have died each year	Condition of Trees	REMARKS

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, 1925.  
 Assessor.

Dated ..... 1929.

PERSONAL

