

**ASSESSMENT BOOK**

**1933**

*Town of Sylwan*

THE FRITZ-CRO... ST. CLOUD, MINN.

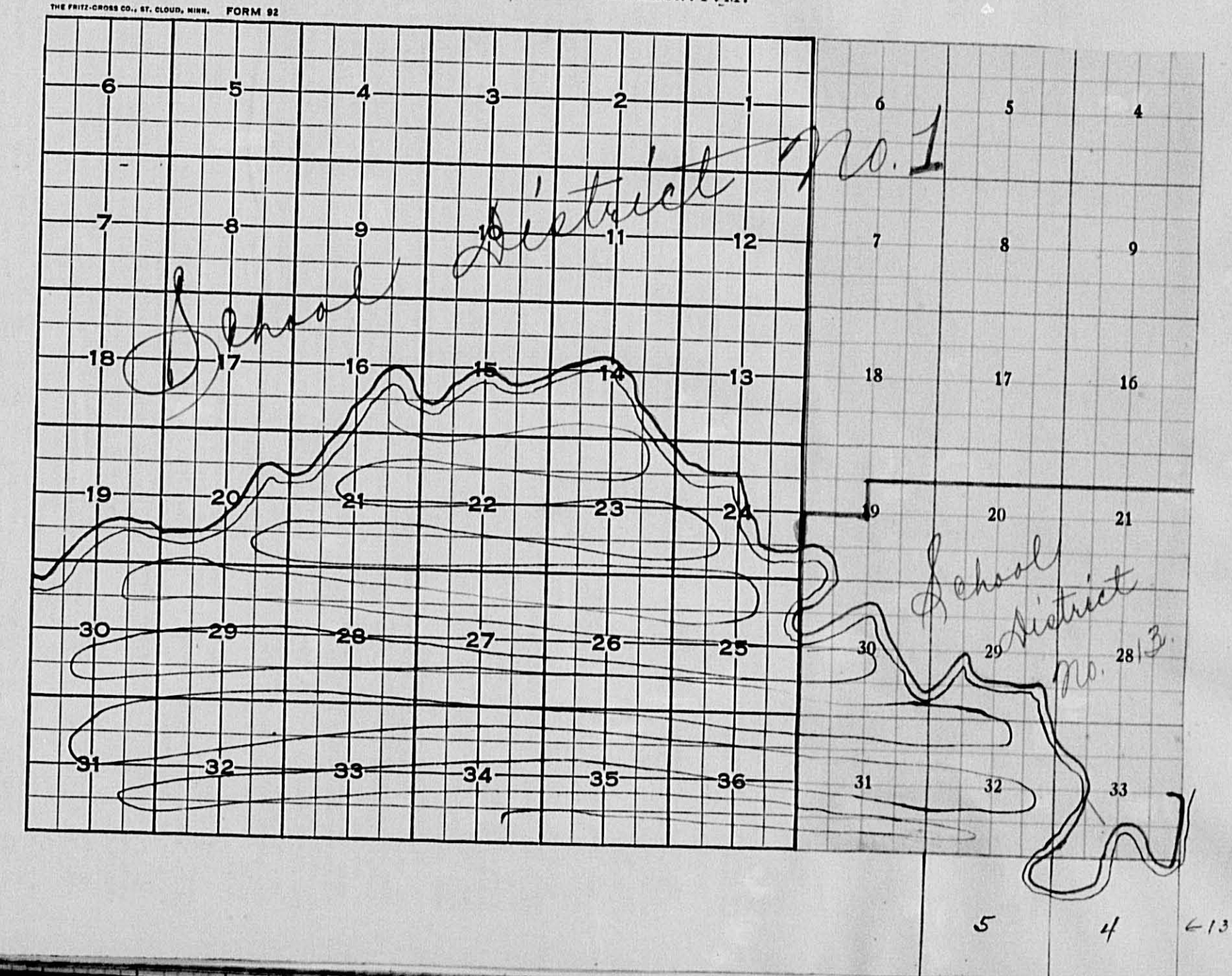


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For Convenience of Auditor in Showing Boundaries of School Districts

Part of Township No. 133 Range No. 29-30 (and part of 132-29) Mer. P.M.





DIRECTIONS TO ASSESSOR  
OFFICE OF COUNTY AUDITOR

Arthur L. Dale, Assessor of the County, Minn., 1933

John A. Goler, County Auditor

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1933, containing a list of all lands and town lots 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 therefor to me as required by law prescribing your dates hereto annexed.

A form of the return to be signed by you is appended to this book.

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, 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. 1999. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being resident of this state, shall list all his money, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), monies 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 invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, moneys deposited subject to order, check, or draft, and credits 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, by the trustee; of the estate of a deceased person, by the executor or administrator.

5. The property of a receiver, by the assets are in the hands of a corporation whose 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 merchandise.

Sec. 2003. Personalty—Where listed. Except as otherwise in this chapter provided, 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 pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and shall be transported out of, this state shall be listed and taxed in the taxing district where found.

Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does reside hereon, the same shall be listed and assessed in the town or district where the farm is situated.

Sec. 2007. Examination under oath. Whenever the assessor shall be of the opinion, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person or company, or corporation, under oath.

Sec. 2008. Where listed in case of doubt. In cases where it is doubtful as to the proper place of listing personal property, or where it cannot be listed as in this chapter provided, it shall be listed in the same county thereof, if between places in the same county, the assessor, by the county board of equalization; and in different counties, by the Minnesota tax commission, when determined in either county, and when determined in either case shall be as binding as if fixed hereby.

Sec. 2009. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon the return provided by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, partner, factor, receiver, or accounting officer, but no person shall be required to list in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2010. Examination under oath. Whenever the assessor shall be of the opinion, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person or company, or corporation, under oath.

Sec. 2011. Household goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, women, family, and all personal property used by

the owner for personal and domestic purposes; or for the furnishing or equipment of a family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereon, situated upon the land of any railroad company which are not in good faith owned by such company, shall be listed and assessed as personal property 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 in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed without regard to where the principal office or other place of business of said company is located.

Chap. 306. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property having a fixed situs outside the corporate limits of cities and villages shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estate 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 a minor under guardianship shall be listed and assessed where the guardian resides; 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 1 and July 1. The owner of personal property, removing from one town, or district, to another in either in which he is first listed upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of the current year in the town or district in which he resides, unless he shall make it in the current year that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In cases where it is doubtful as to the proper place of listing personal property, or where it cannot be listed as in this chapter provided, it shall be listed in the same county thereof, if between places in the same county, the assessor, by the county board of equalization; and in different counties, by the Minnesota tax commission, when determined in either county, and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon the return provided by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, partner, factor, receiver, or accounting officer, but no person shall be required to list in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person or company, or corporation, under oath.

Sec. 2031. Household goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, women, family, and all personal property used by

son under oath in regard to the amount of the property he is required to list, and, if such person shall refuse to list, and, if necessary, the assessor may list the property under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be true. The assessor, whenever requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwelling etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property thereon.

Sec. 1936. False statement regarding statement. Every person who, in making any statement of personal property, which is required or authorized by law to be made, or imposing or reducing any tax or assessment, or who shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation 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 full and true value. If unmined, it shall be assessed at full value. If mined, it shall be assessed at full value, but at the rate aforesaid. The real estate in which iron ore is located, other than the one, shall be classified and assessed in accordance with the provisions of class three (3) hereof, as the case may be. In assessing any tract of land, the value of the iron ore is known to exist, the value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, women, family, and all personal property actually used by the owner in his family and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by classes three, "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures and contents of the same, all tools, implements and machinery, articles, all tools, and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3%) per cent of the full and true value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural business, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true 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 forty (40) per cent of the full and true value thereof.

State of Minnesota,

County of Cass

Arthur L. Dale, Assessor of the County, Minn., 1933

John A. Goler, County Auditor

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