

ASSESSMENT BOOK
FOR THE YEAR
1929

Unorganized Dist. #4
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
215-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn. April 9 1929.

Albert H. Wittwer Assessor of the *Jarvis Dist. #4*
Dist. #4
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for

the said *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. Cator 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. 1999. *When listed.* Personal property shall be listed in the manner following:
1. The property of each of the following, to-wit: a resident of this state; a partnership; a limited liability company; a stock of joint stock or other companies or corporations (within the meaning of sections 403 and 404); a trust; an estate (within the state); 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 money and other personal property loaned, loaned on account of, any other person, company, or corporation, and all other property of a 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, by the trustee; of 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 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, by such agent in the name of his principal, as merchant.

8. The property of a manufacturer and others in the hands of a partner, agent, or agent in the name of his principal, as merchant.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, the personal property of a person, company, or corporation shall be listed in this state, and assessed by the assessor of the county, town, or district where the owner, agent, or trustee thereof is located.

Sec. 2004. *When listed.* 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. 2005. *When listed.* 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. 2006. *When listed.* 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. 2007. *When listed.* 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. 2008. *When listed.* 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. 2009. *When listed.* 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. 2017. Property moved between May and July. The owner of personal property removed from one county, town, or district to another between May 1 and July 1, shall be assessed in either county, town, or district to which it was removed, and shall list the same in the property return in addition to the return in the county, town, or district from which it was removed. The assessor 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 doubt. In case of doubt as to the county, town, or district in which the property shall be listed, the assessor shall determine the county, town, or district in which the property shall be listed, and shall list the same in the property return in addition to the return in the county, town, or district from which it was removed. The assessor shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2019. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for taxation has omitted any personal property, or that the valuation of the property listed is incorrect, he may examine the books, papers, and records of the person, company, or corporation, and may require the person, company, or corporation to appear before him under oath, and to answer to the questions of the assessor as to the amount and value of the property owned by him on May 1 of the current year, and to the valuation of the property listed. The assessor may also examine the books, papers, and records of the person, company, or corporation, and may require the person, company, or corporation to appear before him under oath, and to answer to the questions of the assessor as to the amount and value of the property owned by him on May 1 of the current year, and to the valuation of the property listed.

Sec. 2021. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2022. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2023. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2024. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2025. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2026. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2027. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2028. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2029. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2030. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2031. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2032. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2033. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Sec. 2034. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement of the personal property owned by him on May 1 of the current year, and shall verify the same in the manner prescribed in this chapter. The assessor shall verify the same by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated, and by examining the records and returns of the assessor in the county, town, or district in which the property is situated.

Unorganized H. Cross Co.

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 copies of each assessment district, showing the names and addresses of the owners of all lands within the county, town, or district, and showing the value of each tract of land, and the amount of tax assessed on each tract. He shall also provide a book for the listing of personal property, which shall be divided into as many districts as there are assessment districts in the county. 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.

PERSONAL

