ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Wilkinson

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
512-521 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 9 1929.

Geo. McKennett Assessor of the Town of Wilkinson

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town *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. 1990. 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 stock of joint stock or other companies or associations (when the property of such company or corporation is not assessed in this state), all property held in fiduciary capacity, 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 disposed of by him as agent, attorney, or trustee, on account of any other person, company, 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 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.

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. 2002. 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 the state of Minnesota, shall be listed in the town, district, or county 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, town, and school district in the same manner as other taxes; and such taxes shall be a first upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where such farm is located; and if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property of the family, except as provided in the next succeeding proviso, owned by the principal wage-earner of the 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 therein, situated upon the land of any railroad company which are not in good faith owned, controlled, or operated by such company, shall be listed and taxed as 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 shall be listed and taxed in the city, village or borough in which it is situated, or where the principal or other place of business of said company is located.

Chap. 356, Laws 1921. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of living at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of persons 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 assignees and receivers shall be listed and assessed at the place of living before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either place; but if such property shall be removed from one county, town, or district to another after May 1 and before said July 1, the owner of the property owned by him on May 1 of such year in the county, town, or district from which such property shall be removed, shall be deemed to appear in the county or that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of death. In case of death or the transfer of any personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county assessor; if between places in different counties, the places in different counties shall be the different towns (or municipalities) and when determined in either case shall be as binding as if fixed herein.

Sec. 2007. Lists to be Verified. Every person required to list property for taxation shall make and deliver to the proper assessor, on or before the first Monday in April, a schedule of his personal property owned by him on May 1 of the current year. He shall also make separate statements in the manner of all personal property in his possession or under his control which by law is required to be listed in the name of any other person, as agent, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any part of the capital stock of any company or corporation which 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 that the person listing property for himself, or for any other person, company, or corporation, has not given the full and true value of such property, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2023. Failure to obtain list. In case of failure to obtain a schedule 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 the true value thereof. When required by the assessor, it shall be the duty of the person making the list of the statement showing the valuation of the property so listed.

Sec. 1907. Assessor may enter dwellings, 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 therein.

Sec. 10956 False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of assessing or refusing to assess property for taxation, shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1992. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to taxation shall be assessed at its full and true value, according or upon the basis that 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 twenty-five (25) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located. Iron ore in class one (1) which is located on lands owned or leased other than the one, shall be classified as assessed in accordance with the provisions of classes three (3) and four (4) as the case may be, according to the use of the land in which the iron ore is found. If iron ore is known to exist, the assessor value of the exclusive of the land in which it is located, and the assessable value of the land in which it is located, shall be determined and set down separately and the appreciate of the two shall be assessed against the tract or lot.

Class 7. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property owned by the principal wage earner of the family residence, except as provided in the next succeeding proviso of the family residence, shall be listed and assessed in the district where the same is usually kept.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, implements and machinery, whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by class three "a" (3a), shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer, stocks of merchandise of all sorts, together with the furniture and machinery used by the owner in any agricultural pursuit 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.

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 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 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.*

Wilkinson Road Ex.

PERSONAL

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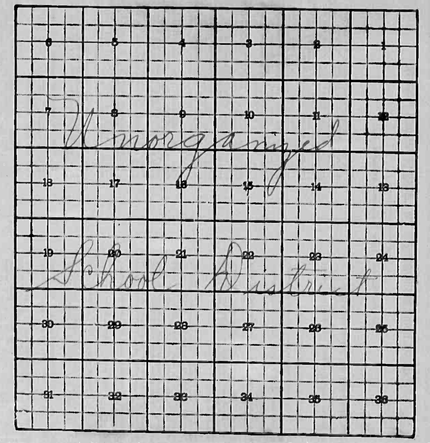
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 144 *Range No.* 31 *Mer. P. M.*



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

FORM 1.

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 Less than 33 Feet apart each way	Have the trees been in the condition of Thrifty growth for three years	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 9250, of General Statutes of Minnesota, 1913.

Dated ..... *1929.*

..... *Assessor.*

PERSONAL

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

FORM 3 WILLIS-LAW COMPANY, MINNEAPOLIS

Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value.

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rge.	True and Full Value of Structures worth more than $100 each (Dollars)	KIND OF STRUCTURES	Assessed Value of Additional Structures (Dollars)	Reduction of Assessed Value on Account of Loss or Removal of Structures by Fire or otherwise (Dollars)

Assessors Return of Taxable Real Property in the Town of Nickerson County of Cass Minn., for the Year 1929

Of Property Omitted from the Assessment Book of 19 ..... or former Years, and Assessed this Year in accordance with the provisions of Section 1065, General Statutes of 1923.

Unplatted Real Estate Assessed at 33⅓ per cent of True and Full Value. Platted Real Estate Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33⅓ per cent of True and Full Value.

FORM 3½ WILLIS-LAW COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Hdths	NATURE CONDITIONS: C-Cultivated T-Timber B-Bldg. L-Land	NATURE CONDITIONS: L-Lime M-Mud Ma-Marl	ASSESSOR'S VALUATIONS: True and Full Value of Land and Structures and Improvements (Dollars)	True and Full Value of Structures and Improvements (Dollars)	True and Full Value of Marble and Granite Monuments and Metal Tablets (Dollars)	Total True and Full Value of Lands (including all Structures Improvements and Monuments) (Dollars)	Assessed Value of Lands (including all Structures Improvements and Machinery) (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Left by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Applebee Fred	Ung.	Lot 1	28	31	20			C 2 T 4	Ma 4	116	46		162	~~54~~ 32			
										116	46		162	54			

PERSONAL

Assessors Return of Taxable Real Property in the ..... of ..... County of ..... Minn., for the Year 1929

FORM 25—Revised October, 1928.

Of Property Omitted from the Assessment Book of 19..... or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.

Unplatted Real Estate Assessed at 33⅓ per cent of True and Full Value. Platted Real Estate Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33⅓ per cent of True and Full Value.

NAMES OF PROPERTY OWNERS	Schools District	DESCRIPTION OF PROPERTY	Sec. or Tot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 10ths	NATURAL CONDITIONS: 0-Cultivated 1-Timber 2-Hills 3-Level	NATURAL CONDITIONS: 1-Stony 2-Wet 3-Wet	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Improvements and Improvements (Dollars)	ASSESSOR'S VALUATIONS: Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	ASSESSOR'S VALUATIONS: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	ASSESSOR'S VALUATIONS: True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	ASSESSOR'S VALUATIONS: Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Left by Board of Review (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the County Board (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment, You will please follow form as indicated on this Sample Sheet

County of ..... State of Minnesota, for the Year 1929.

CLASS 3—Continued

39 Stoves, Furniture and Farm Tools and Implements	40 Office Furniture including Safes, Desks and Library of Professional Men	41 Stock, Fixtures and Equipment of Manufacturing, Mining, Mercantile, Business and Professional Men	42 Stock, Fixtures and Equipment of Hotels, Restaurants, Boarding and Lodging Houses	43 Stock, Fixtures, Furniture, Tools, Implements, Labor & Office of Office and Professional Men	44 Portraits, Pianos, Organs and Musical Instruments of Barber Shops	45 Items of Stock of Dealers and Farmers Less Consumers (It is necessary to list items of Stock in Exchange Less Consumers)	46 All other Tangible property not in Class 1 which has not been included in Class 1 1 to 46 inclusive				Total Assessed Value Class 3	Total True and Full Value Class 3
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
150											3960	12880
											481	1448
											665	1995
80											2240	6990
											757	2271
50											350	1050
											807	2421
195											3465	10395
405											12815	38445
39	40	41	42	43	44	45						

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

46 Farm Implements, Machinery, Wagons, Sleds and Harness owned by the person in any Assessment Year	47 Grain, Grass Seed and Flaxseed in the hands of Producers and not held for Sale	48 All other Personal Property not including Money, Bonds, Stocks and Credits	49 Domestic Animals in the owner's possession on the first Monday in April	50 Tractors, Passenger Automobiles, Motorcycles and Motor Trucks owned by the person in the Assessment Year	Total Assessed Value Class 3-A	Total True and Full Value Class 3-A
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
80	50	10	50	50	160	1600
16	80	5			40	400
16				16	80	800
18				16	88	880
				16	46	460
68	50	15	50	128	308	3080
46	47	48	49	50		

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

51 Elevators, Warehouses and other Improvements on Railway Lands	52 Gasoline or Lamp Lands owned by the U.S. and Leased or Lands Leased from the State	53 Steam and Motor Boats, Skiffs, Wigwams, Barges and Other Water Craft	54 Street Railway Cars	55 Rolls, Pipes, Wires, Poles, Cables, Mains and Plants of Street Railway, Light, Heat, Power, Water and Gas Companies	56 Bonds and Stocks, Pursuant to Section 2001 G. S. 1923	57 All other Taxable Personal Property not Included in the Foregoing Items					Total Assessed Value Class 4	Total True and Full Value Class 4	
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	
1800											1800	4500	1
													2
													3
													4
													5
													6
													7
													8
1800											1800	4500	
51	52	53	54	55	56	57							

PERSONAL