

ASSESSMENT BOOK

FOR THE YEAR

1931

TOWN OF **WILKINSON**

CASS COUNTY, MINN.

PRINTED BY
SECURITY BLANK BOOK AND PRINTING COMPANY
PRINTERS, RULERS AND BINDERS
ST. CLOUD, MINN.

INDEX TO SECTIONS

SECTION PAGE

Section 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. 144 Range No. 31 Mer. P.M.

6	5	4	3	2	
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

Handwritten notes: A large handwritten 'X' is drawn across the grid, covering sections 6 through 18. The word 'School' is written vertically in the left column (sections 6-19). The word 'District' is written vertically in the right column (sections 12-36). The word 'Boundary' is written vertically in the middle column (sections 9-21).

Directions to Assessor

OFFICE OF COUNTY AUDITOR

1931.

Chad County, Minn.

John

Assessor of the

Geo. W. Kennell

W. J. Wilkinon

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 1931, 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 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 to this book.

W. J. Wilkinon

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 on the first day of May, 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 a resident of this state, shall list all his real and personal property, whether in joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this 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, money loaned or invested, and other personal property, which is otherwise controlled by him as the agent or attorney, or 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. 2003. Where listed. Except as otherwise provided, the property of a person, company, or corporation, shall be listed in the 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 in which the business is carried on: Provided, that the property shall be listed in the town or district where transported out of this state shall be assessed 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 of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and other property as shall not be removed beyond the bounds of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of live stock 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 the same is situated: Provided, that if the farm is situated in one town or district, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 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 used by the owner for personal and domestic purposes, or for the furnishing or equipping of a vessel, or for the furnishing of a motor vehicle, assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses situated upon the right of way of any railroad, and upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled 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, where situated without regard to where the principal 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 of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed in the town or district where situated in the name of the 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 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 shall be listed and assessed at the place of listing 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 list and assess the same in the town or district where situated on the first day of May in this state, and, if he is moving into this state from another, he shall list and assess the same on the first day of May in this state, and, if he is moving from one county, town, or district to another in this state, he shall list and assess the same on the first day of May in the county, town, or district in which he resides, unless he 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 proper place of listing 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 board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission, as provided in the act 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 blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also list and assess in the same manner or under his control which by this chapter or is required to list for taxation as agent or attorney, 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 share of the capital stock of any company or corporation which it is required to list and assess in this chapter 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, is not qualified to list and assess property for taxation in this state, he may require the person so listing to be examined under oath.

ration, has not made a full, fair, and complete list thereof, he may examine such person and, if necessary, require him to list and assess the property in question, 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. 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 the true value thereof. When 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 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 other structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made as a basis of imposing or returning property tax, or who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. The percentage of full and true value to be assessed on all personal property shall be subject to any general earnings or other lien 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 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, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the classes hereinafter provided. In the case of a lot of real estate in which iron ore is known to exist, the assessable 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 members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipping of a vessel, or for the furnishing of a motor vehicle, shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Livestock, 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 in the manufacture of materials and machinery, whether fixtures or otherwise, except as provided by class three 'a' (3a) and all unplatted real estate, except as provided by class one (1) hereof, 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, implements and all agricultural tools, implements 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.

Structures on Unplatted Real Estate assessed at 33 1/2 per cent of true and full value. Structures on Platted Real Estate assessed at 40 per cent of true and full value. NOTE:—Attached Machinery assessed at 33 1/3 per cent of true and full value.

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

OFFICIAL COPY

Table with columns: NAME OF PROPERTY HOLDER, DESCRIPTION, Sec. or Lot, Town or Block, Range, No. of Acres of Land exclusive of Town Lots, FULL AND TRUE VALUE, KIND OF STRUCTURES, Assessed Value of Additional Structures, Amount of Assessed Value Deducted by reason of fire, flood or otherwise, TOTAL VALUE.