

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Wilkinson

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BAGS AND COUNTY SUPPLIES

215-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Class County, Minn., *Class* *County*, Minn., *April 9* 1929.

Mrs. M. M. Harrell Assessor of the *Town of Wilkeson* 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. Caten 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.

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, or property of such company or corporation as is not assessed in this state, and other personal property.
2. He shall also list all property, real or personal, which he owns, controls, or has the right to receive, including 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, or 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 a manufacturer, by such agent in the name of his principal, as mentioned in section 1974.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town, or district where the owner, agent, or trustee resides.

Sec. 2003. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, carried on by him as the agent or attorney, or on account of him, shall be listed and assessed in the town or district in which the same are carried on. Provided, that logs and timber cut from lands within and designed to be transported out of this state shall be assessed and listed in the town or district in which the same are cut. The taxes thereon shall be paid into the different towns or districts of the county in which the same are cut, and the same shall be assessed and listed in the town or district in which the same are cut, and shall not be removed beyond the borders of this state until all taxes thereon are paid.

Sec. 2004. Property of non-residents. 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 in which the same are situated, provided that if the farm is situated in several towns or districts, it shall be listed in the town or district in which the principal place of business of such farm is located.

Sec. 2005. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of personal property, shall be listed and assessed in the town or district where the same are used, stored, or kept, as "owner unknown."

Sec. 2006. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the right-of-way of a railroad, shall be listed and assessed in the town or district in which the same are situated, and assessed by the principal or other place of business of such company is located.

Sec. 2012. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies, situated outside of cities and villages, shall be listed and assessed in the town or district in which the same are situated, and assessed by the principal or other place of business of such company is located.

Sec. 2013. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, situated in cities and villages, shall be listed and assessed in the town or district in which the same are situated, and assessed by the principal or other place of business of such company is located.

Sec. 2014. Assessors 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.

Section 1966. General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for use in the assessment of personal property. He shall make out, in the real property books, complete lists of all lands or interests therein, and of all other real property, subject to taxation, in each township, and 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.

Sec. 2017. Property moved between May and July. The owner of real property situated in any town or district, who moves the same into this state from another state between said dates shall list the property as if situated in the town or district in which it is located, and the assessor shall assess it accordingly.

Sec. 2018. Where listed in case of death. In case of death, the real property of a decedent shall be listed and assessed in the town or district in which the same are situated, and assessed by the executor or administrator. If the same are situated in several towns or districts, they shall be listed in the town or district in which the principal place of business of the decedent was located at the time of his death.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for him is not a resident of the county, or that the same is not his own, he may require a full, fair, and complete list thereof, he may examine such list, and if he is satisfied that the same is correct, he shall return it to the assessor, who shall thereupon assess the property as listed, and if not satisfied, he may require the person to be sworn to the truth of the contents of the list.

Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall assess the same as he believes to be the true value thereof. When no amount is returned, the assessor shall assess the property as he believes to be the true value thereof. When no list is returned, the assessor shall assess the property as he believes to be the true value thereof.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when assessing the same, enter dwellings, buildings, or structures, and view the same and the property thereon.

Sec. 1998. False statement regarding taxes. Every person who makes a false statement regarding taxes, which is required or authorized by law, shall be liable to a fine of not more than fifty dollars, or imprisonment for not more than ninety days, or both, at the discretion of the court.

Sec. 2009. Classification of Property. Real and personal property shall be classified for taxation as follows: Class 1. Live stock, poultry, all agricultural products, except horses, together with the furniture and fixtures used thereon, and all other personal property, shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 2. Live stock, poultry, all agricultural products, except horses, together with the furniture and fixtures used thereon, and all other personal property, shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except horses, together with the furniture and fixtures used thereon, and all other personal property, shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 4. All property not included in the three preceding classes shall be assessed at forty (40) per cent of the full and true value thereof.

Wilkeson Assoc. Co.

INDEX TO SECTIONS

SECTION	PAGE
Sec. 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	1
7	8	9	10	11	12
Unorganized					
13	17	18	15	14	13
19	20	21	22	23	24
School District					
30	29	28	27	26	25
31	32	33	34	35	36

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 each way	Have the Trees been kept in that Condition by replanting 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.

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 MILLER-BAYNE COMPANY, MINNEAPOLIS

Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.

NAMES OF PROPERTY OWNERS

DESCRIPTION

Sec. or Lot
Town or Block

True and Full Value of Structures worth more than \$100 each

KIND OF STRUCTURES

Assessed Value of Additional Structures

Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise

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

FORM 3 1/2 MILLER-BAYNE COMPANY, MINNEAPOLIS

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 33 1/2 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 33 1/2 per cent of True and Full Value.

NAMES OF PROPERTY OWNERS

School District

DESCRIPTION OF PROPERTY

Sec. or Lot
Town or Block

Number of Acres of Land

NATURAL CONDITIONS
C-Cultivated Timber
S-Story
W-Wet

True and Full Value of Lands Exclusive of Structures and Improvements

Structures and Improvements

True and Full Value of Machinery Permanently Attached to Real Estate

Total True and Full Value of Lands Including all Structures and Machinery

Assessed Value of Lands Including all Structures and Machinery

Total Assessed Value as Left by the Board of Review

Total Assessed Value as Equalized by the County Board

Total Assessed Value as Finalized by the Minnesota Tax Commission

<i>Appleson Fred</i>	<i>Unq.</i>	<i>Lot 1</i>	<i>28</i>	<i>31</i>	<i>20</i>	<i>C. 2 T. 4</i>	<i>W. 14</i>	<i>116</i>	<i>46</i>	<i>162</i>	<i>54 52</i>			
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116 46 162 54

PERSONAL

