

DIRECTIONS TO ASSESSORS.

REAL PROPERTY.

OFFICE OF COUNTY AUDITOR.

Granting County, Miss May 10 1883.

To *Chas Adams* *Junior of the County* of
Leas *in the County aforesaid:*

According to the requirements of law, I herewith deliver to you the Real Property Assessment Book of the said town for the year 1883, 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 the same and make returns thereof to me as required by the law prescribing your duties herein annexed.

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

J. B. Simpson
County Auditor.

EXTRACTS FROM THE GENERAL TAX LAW RELATING TO THE DUTIES OF ASSESSORS IN THE ASSESSMENT OF REAL PROPERTY.

Sec. 4. Real property, in the opinion of taxation, shall be considered to include the land itself, whether laid out in lots, lots or otherwise, and all buildings, structures and improvements, trees or other fixtures, of whatsoever kind, character, and all rights and privileges therein belonging to or upon any-thing, and all mines, minerals, quarries and banks in and under the same.

Sec. 4. The words "land" or "lot," and "piece or parcel of real property," and "space or parcel of land," wherever used in this act, shall not be held to mean any contiguous quantity of land in the possession of, owned by, or attached to the property of the same elements, parcel or tract.

Sec. 4. Wherein the word "piece" is used in this act, it may be held to mean otherwise, and the word "piece" in this act may be held to mean "piece" or "lot," wherever used in this act, shall be construed to mean territory, village, city or town, as the case may be. The words "piece and full value," wherever used in this act, shall be held to mean the full value of the place where the property to which the taxes is applied shall be in the state of improvement, being the price which could be obtained therefor in private sale, and not as based on intrinsic value. The term "piece," wherever used in this act, shall be construed to include land, company or corporation.

Sec. 5. All property described in this section, or the next herein limited, shall be exempt from taxation, that is to say:

First.—All public school houses, academies, colleges, universities, and seminaries of learning, with the lands and fixtures therein, and the grounds attached to such buildings, necessary for the proper management, use and enjoyment, and so far as otherwise used with a view to public instruction, and the lands attached to such schools, and the lands upon which such houses are erected.

Second.—All lands used exclusively for public teaching grounds or academies.

Third.—All property, whether real or personal, belonging exclusively to the State or the United States.

Fourth.—All buildings belonging to counties and the building therefor, for public county offices, with the grounds, not exceeding in any county ten acres, on which such buildings are erected.

Fifth.—All lands, houses and other buildings belonging to any county, township or town, and necessary for the administration or support of the poor.

Sixth.—All buildings belonging to institutions of public charity, including public hospitals, together with the land actually occupied by such institutions, but limited to otherwise such with a view to public, and all revenues and credits appropriated solely to maintaining and belonging exclusively to such institutions, and all lands owned and occupied by agricultural societies, but limited to land with a view to public, and extending eighty acres.

Seventh.—All the engines and other implements used in the establishment of saw, with the buildings and machinery for the saw, keeping thereof, and for the running of the sawmills, whether belonging to any town or to any the county organized therein.

Eighth.—All public market houses, public squares or other public grounds, fairs or traveling fairs, or fairs, used exclusively for public purposes, and all works, machinery or fixtures belonging to any town, and used exclusively for the carrying on of such fairs.

Ninth.—All public libraries, and real and personal property belonging to or held for the same.

Tenth.—All real property in this State subject to taxation shall be based and assessed upon their estimated value, with reference to the value on the first day of July preceding the assessment, and all real estate increasing in value any intervening year shall be based and assessed with reference to its value on the first day of July of that year.

Sec. 22. Property held under a lease for a term of three or more years, or a contract for the purchase thereof, belonging to the State, or to any religious, educational or benevolent society or institution, whether incorporated or unincorporated, or to any individual occupying or using corporations whose property is not taxed in the same manner as other property, and which is not a town, lot, shall be exempt from all purposes of taxation, on the property of the person so holding the same.

Sec. 23. All property shall be assessed as to true and full value by money, in ascertaining the true and full value of real or personal property, the assessor shall not adopt a basis or different standard of value beyond the value in its true or a bona fide market, nor shall he adopt as a criterion of value the price for which said property would sell at auction, or as a forced sale, or in the aggregate with all the property in the town or district; but the assessor shall estimate or determine the value of property by itself, and of each item or parcel of land and property, the value of the land exclusive of improvements, shall be determined, and the rates of all improvements and structures thereon, and the aggregate value of the property including all structures and other improvements, including the value of crops growing upon cultivated land. In valuing any real property, the assessor shall be guided by the value, in money or other property, the same shall be valued at such a price in each property, including the value in money, would sell at a fair voluntary sale for cash.

Sec. 23. The assessor shall perform the duties required of him during the month of May and June of each year, except in case otherwise provided, and in the manner following, to wit: He shall ascertain and value, personally, and determine the true and full value of each tract or lot of real property listed for taxation, and shall enter the value thereof, including the value of all improvements and structures thereon, upon such description of property. He shall make an alphabetical list of the names of all persons in his town or district liable to an assessment of personal property, and require each person to make a return of the assessment of such property, according to the prescribed laws, which returns he shall be authorized and sworn to by the person listing the property, and the assessor shall thereupon determine the value of the property included in each return, and enter the same in his assessment book against the name of the party assessed, and in making such entry in his assessment book, he shall give the name and the post office address of the party listing the property, and if the party reside in the city, the assessor shall give the street and number, or other local description of his residence or place of business.

Town Board of Boston.

Sec. 24. The board of supervisors of each town, the assessor, treasurer and president of each incorporated village, and the assessor, treasurer and mayor of each city (except cities where elections are made for a board of aldermen), shall meet on the fourth Monday of June in the office of the town clerk or treasurer, for the purpose of reviewing the assessment of property in each town or district, and they shall immediately proceed to examine, ascertain and see that all taxable property in their town or district has been placed upon the list with due regard to the amount, and in case any property, real or personal, shall have been omitted by mistake or omission, it shall be the duty of the assessor to place the same upon the list with the true value thereof, and proceed to correct the assessment in like manner as to real property, and make returns, parcel or class of personal property, shall be entered on the assessment list as the true and full value thereof for the assessment of the property of any person shall not be valued until such person shall have been duly notified of the names of the board or to do. And no

(Official Copy - 1883)

NAME OF OWNER	DESCRIPTION	Ac. in Lot	Front on Street	Area	Area of Land		No. of Acres	No. of Acres	No. of Acres	No. of Acres	No. of Acres	Value of Improvements	Value of Land	Total Value	Change Made in the Value Since 1880	Total Value as Assessed for the Year 1883	Total Value as Assessed for the Year 1880	REMARKS
					Sq. Ft.	Sq. Ft.												
Chas. Richd. Brown	Old Cass Co Court House	120 0			2 1/2								1000					
Chas. Brown		100 0											1000					
D. F. Allen	on company land Bull River												300					
Henry Alvord	S.W. 1/4 Sec 4	9 1/2	25										100					
Frank Rousseau	on company land Bull River												90	00				
Bull River Lumber Co	Plaining Mill & Warehouse												7000					
Peter Brander	on company land Bull River												25					
Arion Haglan	" " " "												500					
J. W. Hallitt	" " " "												100					
Sam Hill	1/2 of lot 1 and 2 Sec 10	4 1/2	25	10%								100	500					
Frank Kelly	Section 4 Sec 10 land Bull River												50					
John Plakunday	on company land Bull River												50					
George King	W Brainerd	5 1/2	25								100		700					
Peter Lic	" " " "	7 1/2	25								100		100					
Wm. Lighty	company land Bull River												50					
T. M. Moscat	S.E. 1/4 Sec 2	17 1/2	25										2000					
B. Kallshorn	W Brainerd	11 1/2	25								100		200					
Wm. W. Co	" " " "										200		1000					
Lin Truher	land on section 10 Sec 10	3 1/2	25								100		500					
J. Geo. Tiffany	W Brainerd										700	100	1400	200				

Part of Brainerd
of what Brainerd

Real Property Assessment of the _____ of _____

Official Copy, 1993

NAME OF OWNER

No. of
Acres

DESCRIPTION

No. of
Lots

Area
in
Acre

Area

No. of
Acres
Total

Cass Cty:

Remaining
Pages are
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