

ASSESSMENT BOOK

FOR THE YEAR

1927

*Village of Bay River*

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BANK AND  
COUNTY SUPPLIES, 219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

# DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

County, Minn. *Cass*

Assessor of the *Village of Boy River*

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the said *Boy River Village* for the year 1927, 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.*

*H. H. Grew* 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 other than *infirm*, 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. 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 property of such company or corporation is not assessed in this state, real money, notes or interest, annuities, franchises, royalties, and other interests.
2. He shall list his property, and in the name of his wife, child, all moneys and other personal property loaned, or otherwise controlled by him as the agent or attorney, or on 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 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 partner, or such agent in the name of his principal, as mentioned in this section.
9. Sec. 2003. 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, trustee or beneficiary resides.

Sec. 2005. Merchants and manufacturers. The personal property of merchants and manufacturers, including stocks, bonds, securities, and real estate, shall be listed in the town or district where their business is carried on; provided that, in any town or district where the personal property of such merchants and manufacturers is not assessed and taxed in the taxing district where found on May 1, and will not be so assessed and taxed, the assessors of such town or district may, upon the application of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such moneys and other securities and 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 in the town or district where the farm is situated, he shall list and assess the same in the town or district in which the principal place of business of such farm is located.

Sec. 2007. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 2008. Electric light and power companies. All electric light and power companies shall be listed and assessed in the town or district where the principal place of business of such company is located.

Sec. 2009. Electric light and power companies. All electric light and power companies shall be listed and assessed in the town or district where the principal place of business of such company is located.

Sec. 2010. Estates of decedents. The personal property of decedents shall be listed and assessed in the town or district where the same is usually kept.

Sec. 2011. Personal property of minors. The personal property of minors under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2012. Assignees and receivers. Personal property in the hands of assignees and receivers shall be listed and assessed in the place of living before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property removed from one county, town, or district in this state, to another, shall list the same in the county, town, or district in which it is first listed upon by the assessor. A person moving personal property from one county, town, or district to another, shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it a 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 ascertained, the assessor shall list the same in the county, town, or district where the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, the assessor may list the property in either county as he shall see fit to do.

Sec. 2019. Lists to be verified. Every person required to list personal property shall verify the same, and certify the same to the assessor, and make a full, fair, and complete list thereof, to be examined and approved by the assessor.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has made a false list, he may examine such person under oath in regard to the amount of the property he lists, and in the place for listing and assessing the same; and if the assessor is satisfied, he may require the person assessed to give a bond, with sufficient surety, to indemnify the assessor against any loss or damage which he may sustain by reason of the falsity of the list.

Sec. 2021. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall ascertain the amount of such property, and assess the same, to be collected as if the list had been obtained, and the person assessed shall be liable therefor.

Sec. 2022. Material omitted. Any officer or assessor who omits any material which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. What percentages of full and true value to be assessed. All real and personal property, except chattels or other real estate, shall be classified for purposes of taxation as follows:

Class 1. From one whether mined or unmined, shall constitute one-tenth (1/10) of the full and true value of such property.

Class 2. Live stock, poultry, all agricultural products, except implements and machinery, and all agricultural tools, shall be assessed together with the furniture and fixtures used therewith, as provided by class three, (3), (2) and all unimproved real estate, as provided by class three, (3), (3) and all unimproved real estate, shall be assessed at three (3) per cent of the full and true value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and fixtures, shall be 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 be assessed at four (4) per cent of the full and true value thereof.

Sec. 1995. Method of valuation. The assessor shall value the property in the hands of the owner, and shall be bound by the same.

Sec. 1996. General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blank 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 shall be appended to the personal property assessment book.

The assessors on or before the third Monday in APRIL, of each year, 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. 1997. Assessors. The assessors shall be appointed by the county auditor, and shall be bound by 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. 1998. Assessment. The assessors shall assess the property in the hands of the owner, and shall be bound by the same.

Sec. 1999. Appeals. A person dissatisfied with the assessment made by the assessor may appeal therefrom to the county auditor, who shall determine the same.

Sec. 2000. Payment of taxes. The taxes assessed shall be paid to the county auditor, and shall be a lien upon the property assessed, and shall be a lien upon the land of the owner, and shall be a lien upon the real estate owned by the owner.

*Village of Boy River, Cass Co.*



