

ASSESSMENT BOOK

FOR THE YEAR

1927

Village of Federal Dam
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 Federal d d d d d d d d d d

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the said Federal d d d d d d d d d d 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. A. Galen

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 owning it.

Sec. 1989. By whom listed. Personal property must 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 money, credits, bonds, shares of stock of joint stock or other companies or corporations (when the stock is not exempt from taxation), investments, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all property owned, controlled by him as the agent, trustee, executor or administrator of any other person, company or corporation, and all other property owned, controlled by him as the agent, trustee, executor or administrator of any other person, company or corporation.

3. The property of a corporation whose assets are in the hands of a liquidator, by such liquidator.

4. The property of a firm or company, by a partner or agent thereof.

5. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchant.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed in any city, town or district in which the principal place of business of such firm is located.

Sec. 2004. **Laws 1923. Household Goods.** All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of value, owned by any person, company or corporation, shall be listed and assessed in the district where the same is kept.

Sec. 2018. **Laws 1923. Personal Property of electric light and power companies.** The personal property of electric light and power companies having a fixed situs in this State shall be listed and assessed in the county where situated.

Sec. 2020. **Laws 1923. Personal property of electric light and power companies.** The personal property of electric light and power companies having a fixed situs in this State shall be listed and assessed in the county where situated.

Sec. 2021. **Laws 1923. Personal property of electric light and power companies.** The personal property of electric light and power companies having a fixed situs in this State shall be listed and assessed in the county where situated.

Sec. 2022. **Laws 1923. Personal property of electric light and power companies.** The personal property of electric light and power companies having a fixed situs in this State shall be listed and assessed in the county where situated.

Sec. 2023. **Laws 1923. Personal property of electric light and power companies.** The personal property of electric light and power companies having a fixed situs in this State shall be listed and assessed in the county where situated.

Sec. 2024. **Laws 1923. Personal property of electric light and power companies.** The personal property of electric light and power companies having a fixed situs in this State shall be listed and assessed in the county where situated.

Sec. 2025. **Laws 1923. Personal property of electric light and power companies.** The personal property of electric light and power companies having a fixed situs in this State shall be listed and assessed in the county where situated.

PERSONAL

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. *Federal Dam Village* Range No. Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
13	17	16	15	14	13
19	20	21	22	23	24
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, 1927.

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	Have the	Condition of Trees	REMARKS
							Originally Planted and more than 12 feet apart each way	Trees been kept in that condition by replanting all that may have died each year		

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 6260, of General Statutes of Minnesota, 1925.

Dated _____ 1927.

Assessor

PERSONAL

