

ASSESSMENT BOOK

FOR THE YEAR

1929

Village of Federal Dam
CASS COUNTY, MINN.

MILLER-DAY COMPANY
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BOOK AND COUNTY SUPPLIES
210-211 6th FOUNTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Chas County, Minn. April 9 1929.

H. H. Jansen Assessor of the Village of Federal Plaza
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village 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 to this book.

A. A. Carter 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

Sec. 1989. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a holder of this state, shall list all his moneys, credits, bonds, shares of stock, real estate, real property, land, goods, chattels, and other personal property of such company or companies, partnerships, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal or partners, all the personal property invested, loaned, or otherwise controlled by him in the name of any partnership, company, firm, association, or corporation, and all accounts of, any other person, company, or corporation, and all debts 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 shall be listed by the trustee, or by the executor, administrator, guardian, or curator of the estate of the deceased person, by the receiver, or by such receiver.

5. The property of a partnership whose assets are in the hands of a receiver, or of 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 receiver, or of such receiver.

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

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Sec. 1991. Property moved between Minnesota and Wisconsin shall be assessed in the state to which it is moved. Property moved from one county to another in this state shall be assessed in the county to which it is moved. If the property is moved from one town or district to another in the same county, it shall be assessed in the town or district in which it is moved. If the property is moved from one county to another, it shall be assessed in the county to which it is moved.

Sec. 1992. Where listed in case of death. In case of death as to the proper place of listing personal property or where it can be ascertained that the personal property has been moved since the same was by the county board of equalization; and if between different counties, the place for listing the same shall be determined by the board of equalization of the county to which it is moved.

Sec. 1993. Lists to be verified. Every person required to list his personal property shall verify the same by making a sworn statement or affidavit before a justice of the peace, notary public, or other authorized officer, who shall certify the truth of the same.

Sec. 1994. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall proceed to assess the same as he believes to be the true value thereof. When required to list; and, if such person shall fail to comply with the provisions of this section, he shall be liable for the amount of the tax which he is liable to pay, and the assessor shall be liable for the amount of the tax which he is liable to pay.

Sec. 1995. Assessor may enter dwelling. An assessor authorized by law to assess property for taxation, may, without notice, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 1996. False statement regarding taxes. Every person who makes a false statement, oral or written, with intent to defraud, in respect to the assessment of his property, or who makes a false statement, oral or written, with intent to defraud, in respect to the amount of the tax which he is liable to pay, shall be liable for the amount of the tax which he is liable to pay, and the assessor shall be liable for the amount of the tax which he is liable to pay.

Sec. 1997. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

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Sec. 2009. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

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Sec. 2011. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

Sec. 2012. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

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Sec. 2014. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

Sec. 2015. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

Sec. 2016. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

Sec. 2017. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

Sec. 2018. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

Sec. 2019. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

Sec. 2020. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

Sec. 2021. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

Sec. 2022. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

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Sec. 2026. Classification of property. What constitutes real and personal property shall be determined by the provisions of this section.

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Sec. 1986. General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots, the number of acres in each tract or lot, the number of blocks included in each description of property. The list of real property becoming subject to assessment shall be in readies 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 attended in attending said meetings 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.

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For Convenience of Auditor in Showing Boundaries of School Districts
Village of Federal Dam (Unorg. Sch. Dist.)
 Township No. _____ Range No. _____ Mer. P. M.

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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 25 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.

Assessor _____ Dated _____ 1929.

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ in the County _____
of _____ for the Year 1929

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of Mill Per Bushel		REMARKS
										Dollars	Cts.		Dollars	Cts.	

Note ★ Assessors will not fill these Columns.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon
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	Rdg.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise Dollars
John C. Schumert					92	Garage		

