

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Ansel

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

1927.

Cass

County, Minn.

M. P. Jensen, Assessor of the Town of Ansel

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Ansel Township 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.

J. 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 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 and assess his personal property, consisting of joint stock or other companies or corporations (when the stock is owned by him), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or deposited in any bank, trust company, or corporation, and all accounts of, any other person, company, or corporation, and all due from or owing by any person, company or corporation.

3. The property of a minor 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, 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 officers or agents 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 chandlery, by such agent in the name of his principal, as near as possible.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the residence, town, or district where the owner, agent, or trustee resides.

Sec. 2004. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, including stocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property, shall be listed and assessed in the family residence, place or for the furnishing or equipment of the family residence, usually kept.

Sec. 2005. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, leased, or used by such company, shall be listed and assessed as personal property in the town or district in which they are situated.

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or town, shall be listed and assessed by the Minnesota tax commission in the place where situated.

Sec. 2013. Estates of decedents. The personal property of a decedent shall be listed and assessed in the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a person under guardianship, and of every other person under guardianship, when the ward resides, shall be listed and assessed in the place where situated.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver, shall be listed and assessed in the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, having removed from one county, town, or district to another, before the first day of July, shall list and assess the same in which he is first called upon by the assessor. A return moving from one county, town, or district to another, shall be made in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he has removed from the county, town, or district to 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 listed in any one place, the assessor shall ascertain the same county, the place for listing and assessing shall be determined by the assessor in the following order: (1) the county, town, or district in which the property is located; (2) the county, town, or district in which the property is owned; (3) the county, town, or district in which the property is used; (4) the county, town, or district in which the property is stored; (5) the county, town, or district in which the property is kept; (6) the county, town, or district in which the property is sold; (7) the county, town, or district in which the property is manufactured; and when determined in either case shall be the place for listing and assessing.

Sec. 2019. To be verified. Every person required to list and assess his personal property shall be sworn to and shall make a full, fair, and complete list thereof, by him or by some person authorized by him, and shall also make separate statements in the manner of all other personal property in his possession, or under his control, which is not included in his return, such as stocks, bonds, and other securities, annuities, patent, trustee, executor, administrator, receiver, or person who has received or is to receive any part of the estate of a decedent, and return as his estate and property for taxation in this state.

Sec. 2020. Examination under oath. Whenever the assessor shall have reason to believe that the person listing property for himself or for another, or the person authorized by him, to list and assess the same, has made a false statement, he may examine such person under oath, and if such person shall refuse to be sworn to, or to answer the questions of the assessor, he may list and assess the property according to his best judgment and information.

Sec. 2021. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the same by the best means available to him, and shall list and assess the same as he believes to be the true value thereof. When required to do so, the assessor shall be sworn to by the person listing the property, and if such person shall refuse to be sworn to, or to answer the questions of the assessor, he may list and assess the property according to his best judgment and information.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement respecting taxes. Every person who in making any statement, oral or written, which is required or authorized by law to assess property for taxation, makes any untrue statement, or statement which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 10309. Classification of Property. What percentages of full value shall be assessed for personal and real property, and what percentages of full value shall be assessed for general property tax and not subject to any gross tax, shall be as follows:

Class 1. Iron ore, whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty per cent of its true and full value. If unmined, it shall be assessed at the rate aforesaid. The real estate in which iron ore is located, with the privileges of classes three (3) and four (4) as the same may be used, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 2. Live stock, poultry, all agricultural products, except as provided by class three (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), (37), (38), (39), (40), (41), (42), (43), (44), (45), (46), (47), (48), (49), (50), (51), (52), (53), (54), (55), (56), (57), (58), (59), (60), (61), (62), (63), (64), (65), (66), (67), (68), (69), (70), (71), (72), (73), (74), (75), (76), (77), (78), (79), (80), (81), (82), (83), (84), (85), (86), (87), (88), (89), (90), (91), (92), (93), (94), (95), (96), (97), (98), (99), (100), shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 3. All agricultural products, including crops, and all other property, shall be valued and assessed in the hands of the producer, and not held for sale, and all other property, including crops, and all other property, shall be valued and assessed in the hands of the owner in any other case, and shall be valued and 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 constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Ansel, Cass Co.

Section 1985. 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 tracts 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 of land known to be 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.

