

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Bungo
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

1929.

Chas. County, Minn., April 9

John H. N. ... Assessor of the Town of Bungu ... 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 in this book.

A. A. Cate, 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. 1990. By whom listed. Personal property shall be listed in the manner following: 1. Every person owning or controlling any real estate, stock of joint stock or other companies or corporations, bonds, shares of stock or other securities, or any other personal property, shall be listed and assessed by himself or by his guardian, or by the person having such property in charge.

Sec. 1994. Estates of decedents. The personal property of a decedent, at the time of his death, shall be listed and assessed as if he were living at the time of his death.

Sec. 1995. Estates of persons under guardianship. The personal property of a person under guardianship shall be listed and assessed as if he were living at the time of his death.

Sec. 1996. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moving between May and July. The owner of any personal property moving from one county, town, or district to another between May 1 and July 1 shall be assessed in the county, town, or district into which it moves on the date of its removal. If the property is moved into this state from another state between said dates shall list the same in the county, town, or district in which it is located on the date it appears to the assessor that he is to be assessed for tax of the current year on the property.

Sec. 2018. Value of listed personal property. In case of doubt as to the value of listed personal property, the assessor shall be guided by the value of such property as determined by the county board of equalization; and if between different examinations, and when determined in either case shall be as binding as if fixed hereby.

Sec. 2022. Lists to be verified. Every person required to list personal property shall verify the same by a verified statement of all personal property owned by him on May 1 of the current year, and shall file the same with the assessor. The assessor shall verify the personal property in his possession or under his control which by law is subject to taxation, and shall file the same with the assessor. The assessor shall also verify the personal property owned by him on May 1 of the current year, and shall file the same with the assessor.

Sec. 2023. Failure to obtain oath. In case of failure to obtain a statement of personal property, the assessor shall ascertain the value of such property by the best judgment and information obtainable, and shall file the same with the assessor.

Sec. 2024. Examination under oath. Whenever the assessor shall be of the opinion that the person having property for listing is not making a true and correct statement of his personal property, or that the person under oath in regard to the amount of the same is not making a true and correct statement, the assessor may require the person to be examined under oath, and the assessor may list the property of such person on the basis of his best judgment and information.

Sec. 2025. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made for the purpose of assessing or subjecting any personal property to taxation, who shall willfully make any statement which is false or untrue, shall be guilty of a gross misdemeanor.

Sec. 2026. Classification of Property. What percentage of full value shall be assessed for personal property shall be determined as follows: Class 1. (1) Real estate, including land, buildings, and improvements thereon, shall be assessed at fifty (50) per cent of its true and full value. If unimproved, it shall be assessed at the rate of twenty (20) per cent of its true and full value. If improved, it shall be assessed at the rate of thirty (30) per cent of its true and full value. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other personal property, shall be assessed at twenty (20) per cent of its true and full value. Class 3. Live stock, poultry, all agricultural products, except as provided by class three, shall be assessed at fifty (50) per cent of its true and full value. Class 4. All personal property, except as provided by class one, two, three, four, five, six, seven, eight, nine, ten, eleven, twelve, thirteen, fourteen, fifteen, sixteen, seventeen, eighteen, nineteen, twenty, twenty-one, twenty-two, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, shall be assessed at twenty (20) per cent of its true and full value.

Sec. 2027. Assessment of Personal Property. The assessor shall assess the personal property of each person on May 1 of each year, and shall file the same with the county auditor on or before the first day of April of each year. The assessors on or before the first day of April of each year shall file with the county auditor a list of all personal property subject to taxation, and shall file the same with the county auditor on or before the first day of April of each year.

Sec. 2028. Assessment of Personal Property. The assessors on or before the first day of April of each year shall file with the county auditor a list of all personal property subject to taxation, and shall file the same with the county auditor on or before the first day of April of each year.

Bungu Cross Cr.

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 year. He shall make out, in the real property 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 to be assessed and taxed every odd numbered year shall be assessed on or before the first day of April of each year. The assessors on or before the first day of April of each year shall file with the county auditor a list of all personal property subject to taxation, and shall file the same with the county auditor on or before the first day of April of each year.

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PERSONAL

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment, You will please follow form as indicated on this Sample Sheet of

County of _____ State of Minnesota, for the Year 1929.

Table with columns for property owners, classes (CLASS 1, CLASS 2, CLASS 3), and various livestock categories (HORSES, ASSES, CATTLE, SHEEP, HOGS). Includes a footer with 'Total Numbers' and 'Assessor or Town Board Footings'.

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 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57

TOWNSE

Personal Property Assessment for the _____ of _____

County of _____ State of Minnesota, for the Year 1929.

NAMES OF PROPERTY OWNERS
To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name.
(Care should be taken to make every NAME and FIGURE plain and distinct.)

Table with columns for owner name, address, and other identifying information.

CLASS 3-Continued table with columns 16-34 for various property categories like Stands of Bees, Dogs, Fur Bearing Animals, etc.

CLASS 3-Continued table with columns 39-57 for various property categories like Store Furniture, Office Furniture, Stock, etc.

Total Numbers
Assessor or Town Board Footings
County Board Footings
State Tax Commission Footings

PERSONAL

BUNGO TOWNSHIP
County Board Changes

Personal Property Assessment for the Town of Bungo

County of Cass State of Minnesota, for the Year 1929.

Item 2 300% Inc.
Item 8 300% Inc.
Item 11-B 33% Inc.
Item 11-C 114% Inc.
Item 11-D 77% 64% Inc.
Item 11-E 37% Inc.
Item 12-B 25% Inc.
Item 12-D 20% Inc.
Item 12-F 13% Inc.
Item 12-G 60% Inc.
Item 12-H 20% Inc.
Item 12-I 33% Inc.
Item 12-J 40% Inc.
Item 13-B 100% Inc.
Item 14-B 45% Inc.
Item 17 100% Inc.

Arno
P.O. Pine River
Boye
P.O. Pine River
Boye
P.O. Pine River
Bu
P.O. Pine River
Car
P.O. Pine River
Cave
P.O. Pine River
Cawell, D. W.
P.O. Pine River
Curtis Rodney
P.O. Pine River

TAX COMM. CHANGES

Item 11-D 5% Inc.
Item 11-F 10% Inc.
Item 31 10% Inc.
Item 36 5% Inc.

Total Numbers
Assessor or Town Board Footings
County Board Footings
State Tax Commission Footings

Table with columns for CLASS 1 (Mined Iron Ore), CLASS 2 (Household furniture, watches, jewelry, etc.), CLASS 3 (Horses, mules, cattle, sheep, hogs), and CLASS 4 (Stocks, securities). Includes sub-columns for various property types and values. Includes handwritten entries for 'Per Cent Increase or Decrease' and 'Number of Animals and Articles on short lines'.

897 1672

Personal Property Assessment for the Town of *Beung*, County of *Cass*, State of Minnesota, for the Year 1929.

CLASS 3—Continued

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name. (Care should be taken to make every NAME and FIGURE plain and distinct)	Number of Shares of Real Estate	No. of School District	16 Stands of Bees	17 Dogs of All Ages	17A Fur Bearing Animals Kind	18 Wagons, Carriages, Sleighs and all other vehicles not used in any agricultural pursuit	19 Harness and Saddles	20 Threshing Machines and Outfits used therewith, Owned or Operated for Hire	21 Fire Arms of all kinds	22 Presses, Typing Machines, Typewriters, and Stock on hand of Newspaper and Printing Offices	23 Machinery, Furniture, Equipment and Stock of Creameries and Cheese Factories	24 Machinery, Furniture and Equipment of Laundries	25 Films, Projectors and Other Personal Property used in Moving Picture Theaters	26 Tractors, Portable Engines, and other Machinery used in any agricultural pursuit	27 Locomotives, Steam Shovels, and other Machinery used in Mining	28 Manufacturer's Tools, Implements and Machinery which are not Assessed as Real Estate	29 Wheat, Flour, Barley, Flaxseed and all other Grains and Grain Products in the hands of Manufacturers or held for sale by the Producer	30 Pulpwood and Paper	31 Lumber, Lath and Shingles in hands of Manufacturers or Dealers	32 Logs, Poles, Posts and Railroad Ties	33 Brick, Cement, Lime, Concrete Blocks, and Quarried Stone (is the basis of Dealers or Manufacturers)	34 All Manufacturers' and Materials and Articles not above listed, in the hands of Manufacturers	35 Goods and Mdse. of Wholesale Merchants and Jobbers	36 Goods and Merchandise of Retail Merchants	37 Typewriters, Adding Machines, Cash Registers and Computing Scales	38 Safes		
																											No.	Assessed Value Dollars
<i>Sepatron John</i> P.O. <i>Pine River</i>	1	✓	<i>mn.</i>																									
<i>Graves Ted</i> P.O. <i>Pine River</i>	2	✓	<i>16.</i>																									
<i>Haines Ross</i> P.O. <i>Pine River</i>	3	✓	<i>mn.</i>																									
<i>Haugan Elmer</i> P.O. <i>Pine River</i>	4	✓	<i>16.</i>																									
<i>Huffman Lorena</i> P.O. <i>Pine River</i>	5	✓	<i>16.</i>																									
<i>Hopke Jack</i> P.O. <i>Pine River</i>	6	✓	<i>16.</i>																									
<i>Hopke Leo</i> P.O. <i>Pine River</i>	7	✓	<i>16.</i>																									
<i>Hopke L. J.</i> P.O. <i>Pine River</i>	8	✓	<i>16.</i>																									
Total Numbers																												
Assessor or Town Board Footings																												
County Board Footings																												
State Tax Commission Footings																												

County of *Cass*, State of Minnesota, for the Year 1929.

CLASS 3—Continued

CLASS 3—Continued			CLASS 3-A—Assessed at 10% of True and Full Value										CLASS 4—Assessed at 40% of True and Full Value														
Assessed Value		Total True and Full Value	46 Farm Tools, Implements, Machinery, Wagons, Sleighs and Harness used by the owner in any agricultural pursuit		47 Grain, Grass Seed and Flaxseed in the hands of Producers and not held for Sale		48 All other Agricultural Products including Potatoes and Hay in the Hands of Producers which are held for Sale		49 Tractors, Portable Engines, Dynamoes and Cream Separators used by the owner in Agricultural Pursuit		50 Elevators, Warehouses and other Improvements on Railroad Lands		51 Structures on Lands entered under the U.S. Land Law and on Lands Leased from the State		52 Steam and Motor Boats, Sailing Vessels, barges and all other Water Craft		53 Street Railway Cars		54 Rail, Poles, Wires, Ties, Conduits, Mains and Pipes of Street, Light, Heat, Power Water and Gas Companies		55 Bonds and Stocks, Pursuant to Section 2021 G. S. 1925		56 All other Taxable Personal Property not included in the foregoing items		Total Assessed Value Class 4	Total True and Full Value Class 4	
Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		158																									1
		120	360	3					2																		2
		360	261	783	6				1																		3
		163	93	279	3				1																		4
		248	169	507	2				6																		5
		71	77	231					1																		6
		83	64	192	4				5																		7
		88	60	180	1																						8
		52	65	195					3																		
		913	909	2727	19				18																		