

ASSESSMENT & TAX LIST

Byron
1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

Carver County, Minn., April 20 1939
B.A. Neftel Assessor of the Town of Byron
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the said 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.

X. Larson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

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.

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, in the manner following: Personal property shall be listed

1. Every person of full age and sound mind, being a resident of this state, shall list and assess his personal property, consisting of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this manner), cash, bonds, notes, mortgages, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, trustee, executor, administrator, receiver, or other person, all property controlled by him as the agent or attorney, or on account of a trust, or in any other capacity, and all personal property deposited subject to his control, or otherwise 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 other personal property connected with a firm does not reside thereon, the same shall be listed and assessed in the name of the firm.

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, administrator, receiver, or other person, shall be listed and assessed in the name of the trustee, executor, administrator, receiver, or other person, by such receiver.

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 officer, by such officer.

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

8. The property of manufacturers used others in the hands of an agent, by such agent in the name of the principal, as merchandise.

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

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where the business is carried on, and the same shall be listed and assessed in the county and designated to be transported out of this state shall be assessed in the county where it is transported.

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages, shall be listed and assessed in the county in which they are situated, and the same shall be listed and assessed in the county without regard to where the principal or other place of business is situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the county in which the decedent resided at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides.

Sec. 2017. Property moved between May and July. The owner of personal property moved between May 1 and July 1, shall be assessed in either county in which he is first entitled upon by the assessor. A person moving from one county to another shall be assessed in the county in which the property owned by him on May 1 of each year in the county.

Sec. 2018. Where listed in case of doubt. In case of doubt as to where personal property shall be listed, it shall be listed in the county in which the property is situated at the time of the assessment.

Sec. 2019. Where listed in case of doubt. In case of doubt as to where personal property shall be listed, it shall be listed in the county in which the property is situated at the time of the assessment.

Sec. 2020. Where listed in case of doubt. In case of doubt as to where personal property shall be listed, it shall be listed in the county in which the property is situated at the time of the assessment.

Sec. 2021. Where listed in case of doubt. In case of doubt as to where personal property shall be listed, it shall be listed in the county in which the property is situated at the time of the assessment.

Sec. 2022. Where listed in case of doubt. In case of doubt as to where personal property shall be listed, it shall be listed in the county in which the property is situated at the time of the assessment.

Sec. 2023. Where listed in case of doubt. In case of doubt as to where personal property shall be listed, it shall be listed in the county in which the property is situated at the time of the assessment.

Sec. 2024. Where listed in case of doubt. In case of doubt as to where personal property shall be listed, it shall be listed in the county in which the property is situated at the time of the assessment.

Sec. 2025. Where listed in case of doubt. In case of doubt as to where personal property shall be listed, it shall be listed in the county in which the property is situated at the time of the assessment.

ferent counties, or places in different counties, by the Minnesota commissioner, and when determined in either case shall be assessed in that county.

Sec. 2002. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2003. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2004. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2005. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2006. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2007. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2008. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2009. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2010. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2011. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2012. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2013. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2014. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2015. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2016. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2017. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2018. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2019. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2020. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2021. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2022. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2023. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2024. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Sec. 2025. Lists to be verified. Every person required to list property for taxation, shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year.

Byron

Section 1985, Mason's Minnesota Statutes, 1927. 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 subject to taxation, showing the names of the owners, if to him known, and, if not known, 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 taxation shall be prepared by the assessor on or before the third Monday in April of each year. The assessors 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 completed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Byron

RATES AND TAXES

Cass County, State of Minnesota.

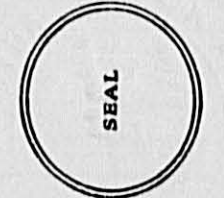
119.55 / 125.9

NAME OF OWNER

Table with columns for Valuation by School Districts, Rate of State Taxes, Rate of County Taxes, and Rate of Town, City or Village Taxes. Includes handwritten values for school districts and tax rates.

Table for Rates and Taxes, including Rate of School Taxes and Taxes Levied (Local 1 Mill, Special, State Loan, Total School Tax, FUND S, AMOUNTS). Includes handwritten tax amounts and a total of 618569.

Total No. Acres 16,338.17
Total Levy, \$6,185,697
Boole Footings, \$6,185,697
I, L. C. PETERSON, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the Town of Byron in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1939.



L. C. Peterson, Auditor

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pepon, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, Penalty, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Penalty, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Ripon, Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Byron, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

