

ASSESSMENT & TAX LIST

Deerfield

1952

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1952.

County, Minn.,

To _____, Assessor of the _____ of _____, for the year 1952, containing a list of all 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 laws of the State of Minnesota prescribing the duties of the assessor.

A form of the return to be signed by you is appended in this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1949, as amended)

Sec. 272.01. REAL AND PERSONAL 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. 273.01 *** 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 persons acquiring it.

Sec. 273.22. 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 the real and personal property owned or controlled by him as agent or attorney.***

2. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney.***

3. The property of a person for whose benefit it is held in trust, by his guardian, or by the person having such property in charge, shall be listed in the name of the person so acting.

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; of a corporation, partnership, or other body corporate, by the proper agent or officer thereof.

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

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

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owned, agent or trustee resides.

Sec. 273.27. Certain Personal Property to be Listed. All boats, boats, sailing machines, wearing apparel of members of the family, and all personal property used by the owner for personal or family purposes, shall be listed and assessed in the district where the residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property belonging to the business of a merchant or manufacturer shall be listed in the town or district where his business is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county, town, or district in which the farm is situated, the property shall be listed and assessed in the county, town, or district in which the principal place of business of such farm is located.

Sec. 273.32. 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 otherwise controlled by the railroad company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property belonging to the business of a pipeline company shall be listed and assessed in the county, town, or district where the principal office is kept.

Subdivision 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies used for gas, steam, or other petroleum products by pipe lines, shall be listed, with, and assessed by the Commissioner of Public Safety, in the county, town, or district in which the principal place of business of the company is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies, including mains, pipes, and equipment, shall be listed and assessed in the county, town, or district where the principal office or other place of business of the company may be located.

Sec. 273.36. Electric Light and Power Companies to be Assessed Where Property is Located. A fixed site in any city, village, or borough, in this state shall be listed and assessed where the principal place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power. Place of listing and assessment. Personal property of electric light and power companies, within the limits of Villages, Cities, and Boroughs. Subdivision 1. Personal property of electric light and power companies, situated within a fixed site outside of the corporate limits of villages, cities, and boroughs as otherwise provided.

Subdivision 2. All transmission and distribution lines, and equipment attached thereto, having a fixed site outside the corporate limits of villages, cities, and boroughs, shall be listed and assessed by the Commissioner of Taxation property at the place of true and full value fixed by law, and, on or before the first day of May next following, the amount of the assessment made against such property and person owning such property.

Sec. 273.38. Merchants; Consignees. The personal property of a merchant or consignee, shall be listed and assessed in the town or district where the business is carried on ***.

value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale, shall be assessed as if it were his property, and he shall list the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in the manufacture of any article, or in the establishment of any kind of business, or in the carrying on of any trade or profession, or in any other occupation, except such as have been considered real property.

Sec. 273.44. Estates of decedents. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a person under guardianship shall be listed and assessed at the place of listing of the guardian and of every other person under guardianship, where the ward resides.

Sec. 273.46. 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. 273.47. Property moved between May and July. The personal property of a person who moves from one county or district to another between May 1 and July 1, shall be assessed in the county or district in which he is first called upon by the assessor. A person who moves from one county or district to another between July 1 and the first day of August shall be assessed in the county or district in which he is held for tax of the current year on the property in another state.

Sec. 273.48. 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, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, by the board of equalization of the county in which the property is located.

Sec. 273.49. Verification of list. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned or controlled by him, in the manner of all personal property in his possession or under his control which *** is required to be listed, and shall also make out and deliver to the assessor, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity ***.

Sec. 273.65. Examination under oath. Whenever the assessor shall have cause to believe that any person, partnership, firm, or corporation, or any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person, partnership, firm, or corporation, or any other person, company, or corporation, and if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his partnership, firm, or corporation, as he believes to be the true value thereof.

Sec. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount so far as he can, and shall list the same, and shall also make separate statements in like manner of all personal property which he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.69. Assessor's duty. Whenever the assessor is authorized by law to assess property for taxation under any other law, he shall perform the duties, enter any dwelling, building, or structure, and view the same and all the property therein.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made, or in making any return, which is required by any law or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a crime.

Sec. 273.13. Classification of property—Subdivision 1. How assessed. All real and personal property subject to a general property tax shall be classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. From one whether valued or unvalued shall constitute class one and shall be valued and assessed at fifty per cent of its true and full value.***

Class 1a. All direct products of the blast and open hearth furnaces, including pig iron, cast iron, and steel, shall be valued and assessed at 15 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including clocks, must be estimated and valued, except as otherwise provided by law, and shall be valued and assessed as provided by the owner for personal and domestic purposes, or for the furnishing of equipment of the family; but, shall constitute class three and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise, and all other personal property, shall be valued and assessed at 10 per cent of the full and true value thereof.

Class 3a. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise, and all other personal property, shall be valued and assessed at 10 per cent of the full and true value thereof.

Class 3b. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise, and all other personal property, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 5. Class 4. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 4a. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 4b. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 4c. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 4d. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 4e. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 4f. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 4g. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 4h. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 4i. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 4j. All property not included in the preceding classes shall constitute class four, and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter ***

Minnesota Statutes 1949, Section 273.03, as amended. 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 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 assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such 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.

The forms in this book are prescribed for the 1952 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

SUMMARY OF TAX COLLECTION

Original Levy - - - - - \$2736.04
 Additions - - - - - \$

Abatements - - - - - \$2736.04
 \$ 8.10
 \$2727.94

COLLECTIONS

March Settlement - - - - - \$ 924.89
 June Settlement - - - - - \$ 838.15
 November Settlement - - - - - \$ 528.64
 January Settlement - - - - - \$ 119.88 \$2421.56
 \$ 306.38

Over Collected - - - - - \$ 1.00
 Under Collected - - - - - \$
 Delinquent - - - - - \$307.38 \$306.38
 Total - - - - - \$2727.94

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the _____ day) of January, A. D. 1953, of _____, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the _____ of _____ in said County for the year A. D. 1952. as specified above and amounting to _____ Dollars

County Treasurer.

Auditor's Office, Cass County, Minnesota

I, _____ Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the _____ of _____ for the year 1952.

WITNESS my hand and official seal, the _____ day of _____ 1953.

(SEAL) _____ County Auditor.

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Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ of _____ in said County for the year 1952, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully,

County Treasurer.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1954, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1952; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) _____ County Auditor.

Real Estate

Personal

