

ASSESSMENT BOOK

1933

Town of Fairview.

THE FRITZ-CROSS CO., ST. CLOUD, MINN.

INDEX TO SECTIONS

SECTION	PAGE
Section 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	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. *134* Range No. *30* and part of *134-29*
Mer. P. M.

THE PRIZE-COPIES CO., ST. CLOUD, MINN. FORM 92

6	5	4	3	2	1	School District 6 No. 22.5	4
7	8	9	10	11	12	7	8
13	17	16	15	14	13	18	
19	20	21	22	23	24		
30	29	28	27	26	25		
31	32	33	34	35	36		

↑
134-29

DIRECTIONS TO ASSESSOR
OFFICE OF COUNTY AUDITOR

1933

Edgmore Dalley, Assessor of the County, Minn.

J. A. Galar, Assessor of the County, Minn.

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1933, containing a list of all lands and town lots 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 returns thereon to me as required by law prescribing your duties hereto annexed.

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

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 all his moneys, credits, shares or stock of joint stock or other corporations or companies (when the property of such company or corporation is not assessed in this state), money loaned or invested, mortgages, franchises, royalties, and other personal property.
- 2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney on account of, any other person, company or corporation, and all moneys deposited subject to his order, check, or draft, and credits due from or owing by any person, company or corporation.
- 3. The property of a minor, child or insane person shall be listed by the 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 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 an agent, by such agent in the name of his principal, as merchant.

Sec. 2003. Personality.—Where listed. Except as otherwise in this chapter provided 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 his business is carried on: Provided, that licensed and timber cut from lands within, and design and timber cut from lands within, and design shall be assessed in the taxing district where found on May 1, and the taxes thereon shall be paid into the district and the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside in the county, town, or district where the farm is situated, he same shall be listed and assessed in the county, town, or district where the farm is situated: Provided, that if the farm is situated in several towns, districts or districts in which it is assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212. Laws 1925.—Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by

the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any person, company or other person not in good faith owned, operated and exclusively controlled by such person, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

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 borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 206. Laws 1925. 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 borough in this state shall be listed and assessed in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2014. Estate of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing 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 person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property of assignees and receivers shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either of the counties, towns or districts in which the property is located upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county to which he has moved, and he shall make return in which he resides, unless he shall make return to the assessor that he is held for tax of the current year on 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 the same chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization, and if between counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor upon the date furnished by him, a verified statement of personal property owned by him on May 1 personal property owned shall also make separate return in the manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or partner, factor, receiver, accounting officer, partner, factor, receiver, trustee, executor, but no person shall in any other capacity, in his statement any share of the capital stock of any company or corporation in which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for taxation, or for any other person, company, corporation, has not made a full, fair, and complete list thereof, he may examine such per-

son under oath in regard to the amount of the property he is required to list; and, if satisfied that the person has made a full, fair and correct list, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall assess the amount and value of such amount as he believes to be the true value thereof. When returned, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwelling etc. Any officer authorized by law to assess property for taxation may, if necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing any tax or assessment, or who shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. What persons or things of full and true value to be assessed. All personal property subject to a general property tax or other tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate of one per cent of the real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the ore, shall be the assessable land exclusive of the ore, shall be determined and set down separately and the sum of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for the furnishing and domestic purposes, or for the furnishing or equipment of the family residence, 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 3. Live stock, poultry, all agricultural products, except such as are provided by class three "a," (3a), stocks of agricultural sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or not, except as provided by class three "a," (3a), except as provided by class three "a," (3a), shall constitute class three (3) and shall be assessed and valued at thirty-three and one-third (33 1/3%) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "a," (3a) 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 class one (1) and class two (2) shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

State of Minnesota, }
County of Cass, } ss.

Edgmore Dalley, Assessor of the County, Minn.

Edgmore Dalley, Assessor of the County, Minn.

J. A. Galar, Assessor of the County, Minn.

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1933, containing a list of all lands and town lots 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 returns thereon to me as required by law prescribing your duties hereto annexed.

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

Subscribed and sworn to before me this 17th day of April, A. D. 1933.

J. A. Peterson, Notary Public

Edgmore Dalley, Assessor of the County, Minn.

J. A. Galar, Assessor of the County, Minn.

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1933, containing a list of all lands and town lots 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 returns thereon to me as required by law prescribing your duties hereto annexed.

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

Subscribed and sworn to before me this 17th day of April, A. D. 1933.

J. A. Peterson, Notary Public

Edgmore Dalley, Assessor of the County, Minn.

J. A. Galar, Assessor of the County, Minn.

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1933, containing a list of all lands and town lots 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 returns thereon to me as required by law prescribing your duties hereto annexed.

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

