

**ASSESSMENT BOOK**

FOR THE YEAR

**1929**

*Town of Gould*

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.

Cass County, Minn., April 9

A. L. Norman Assessor of the Town of Gould

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town of Gould 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. Cater 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. 1989. The manner of listing. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, being a holder of stock of joint stock or other companies or corporations (when the stock is in his name), or of any other person, company, or corporation, and all money loaned or invested, annuities, franchises, royalties, and other personal property. 2. He shall also list separately, and in the name of the principal, all money and other personal property invested, loaned, or accounted for, by any person, company, or corporation, and all 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 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 administration. 5. The property of a corporation whose assets are in the hands of a trustee, by the trustee. 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 the principal, as merchant. Sec. 2002. 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 of merchants and manufacturers in the town or district where their business is carried on; provided, that logs and timber cut from lands within the town or district where the business is carried on, shall be listed and taxed in the taxing district where found on May 1, and all other personal property shall be listed and assessed in the county and such taxes shall be a lien upon such logs and timber, which logs and timber are cut and the proceeds of this state until all such taxes are paid in full. Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the town or district where the farm is situated; provided, that if the farm is situated in several districts, the principal place of business of such farm is located. Chap. 312. Livestock. All household goods and furniture, including clocks, musical instruments, sewing machines, and other personal property, 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 railroad, and exclusively controlled by such company, shall be listed and assessed in the town or district where the same are 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. The personal property of electric light and power companies shall be listed and assessed in the town or district where the principal place of business of such company is located. Chap. 306. Lays 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the assessor of the town or district in which the principal place of business of such company is located. Sec. 2014. Decedent's estate. 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 persons under guardianship shall be listed and assessed at the place of listing of the guardian, or at the ward residence, where the ward resides. Sec. 2016. 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.

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, a list of all lands or lots subject to taxation, showing the names of the owners, if to him known, and the location of the same, and the lots or parts of lots, or blocks included in each assessment district. The list of real property becoming subject to taxation, every year, shall be made up every hundred year by 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 meetings 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.

Sec. 2017. Property moved between May and July. The owner of personal property removed from one county, town, or district to another county, town, or district, between May 1 and July 1, shall file with the assessor of the county, town, or district to which he removed the same, a verified statement of the property owned by him on May 1 of such year in the county, town, or district in which he resided, unless he shall make it a condition of his removal that he shall file the same with the assessor of the county, town, or district to which he removed the same on or before the first day of August following. Sec. 2018. Where listed in case of doubt. In case of doubt as to the county, town, or district to which personal property or other personal property shall be listed and assessed, the assessor shall determine the place for listing and assessing shall be determined by the assessor, or, in case of a doubt, by the assessor of the county, town, or district in which the property is situated. Sec. 2019. Examination under oath. Whenever the assessor shall be required to examine any person, company, or corporation, he shall examine such person, company, or corporation under oath, and if such person shall refuse to make full and true disclosure of the property owned by him, he shall be liable to a criminal action for perjury. Sec. 2020. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall be liable to a criminal action for neglect of duty. Sec. 2021. False statement regarding taxes. Every person who knowingly makes a false statement in relation to the amount and value of such property, or who knowingly makes a false statement in relation to the amount and value of such property, shall be liable to a criminal action for perjury. Sec. 2022. Classification of Property. What percentages of full and true value to be assessed. All real and personal property shall be classified for taxation as follows: Class 1. Iron ore whether mined or unmined, shall constitute one per cent of the true and full value and assessed at fifty (50) per cent thereof. Class 2. All household furniture, including clocks, musical instruments, sewing machines, and other personal property actually used by the members of the family, and all personal property actually used by the members of the family residing in the same, shall constitute class two at ten (10) per cent of the full and true value thereof. Class 3. The stock, including all agricultural products, except as provided by class three (3), (4) and (5), and all other personal property, together with the furniture and fixtures used therewith, implements and machinery, whether fixtures or otherwise, except as provided by class three (3), (4) and (5), and all unimproved real estate, 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 4. All agricultural products in the hands of the producer and machinery used by the owner in any agricultural pursuit shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof. Class 5. All taxable machinery, including all agricultural products, except as provided by class three (3), (4) and (5), and all other personal property, together with the furniture and fixtures used therewith, implements and machinery, whether fixtures or otherwise, except as provided by class three (3), (4) and (5), and all unimproved real estate, shall constitute class five (5) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the full and true value thereof. Sec. 2023. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall be liable to a criminal action for neglect of duty. Sec. 2024. False statement regarding taxes. Every person who knowingly makes a false statement in relation to the amount and value of such property, or who knowingly makes a false statement in relation to the amount and value of such property, shall be liable to a criminal action for perjury. Sec. 2025. Classification of Property. What percentages of full and true value to be assessed. All real and personal property shall be classified for taxation as follows: Class 1. Iron ore whether mined or unmined, shall constitute one per cent of the true and full value and assessed at fifty (50) per cent thereof. Class 2. All household furniture, including clocks, musical instruments, sewing machines, and other personal property actually used by the members of the family, and all personal property actually used by the members of the family residing in the same, shall constitute class two at ten (10) per cent of the full and true value thereof. Class 3. The stock, including all agricultural products, except as provided by class three (3), (4) and (5), and all other personal property, together with the furniture and fixtures used therewith, implements and machinery, whether fixtures or otherwise, except as provided by class three (3), (4) and (5), and all unimproved real estate, 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 4. All agricultural products in the hands of the producer and machinery used by the owner in any agricultural pursuit shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof. Class 5. All taxable machinery, including all agricultural products, except as provided by class three (3), (4) and (5), and all other personal property, together with the furniture and fixtures used therewith, implements and machinery, whether fixtures or otherwise, except as provided by class three (3), (4) and (5), and all unimproved real estate, shall constitute class five (5) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the full and true value thereof.

Gould Cass Co.

INDEX TO SECTIONS

SECTION	PAGE
Sec. 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. 143 Range No. 28 Mer. P. M.

6	5	4	3	2	1
7	Unorganized				
8	7	6	5	4	3
9	School District				
10	17	16	15	14	13
11	20	19	18	17	16
12	23	22	21	20	19
13	26	25	24	23	22
14	29	28	27	26	25
15	32	31	30	29	28

Assessor's Report on Tree Bounty in the Town of .....

County of ....., Minnesota, 1929.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 15 feet apart each way	Have the Trees been kept in that condition by replanting all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of General Statutes of Minnesota, 1928.

Dated ..... 1929.

Assessor.



INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

Assessors Return of Taxable Real Property in the Town of Yould County of Cass Minn., for the Year 1929

Of Property Omitted from the Assessment Book of 1928 or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.  
 Unplatted Real Estate Assessed at 33 1/2 per cent of True and Full Value. Platted Real Estate Assessed at 40 per cent of True and Full Value. NOTE-Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

FORM 3 1/2 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise Dollars	NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land Acres 100ths	NATURAL CONDITIONS		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
																C-Cultivated 1-100th 1-100th 1-Level	S-Slopes W-Wet M-Mud	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	Structures and Improvements Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures and Machinery Dollars	Assessed Value of Lands Including all Structures and Machinery Dollars	Total Assessed Value as Left by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars
									H. H. Zaiser	Un.	SW 1/4 of SE 1/4	2	143	28	40			240		240	80				
									John J. Brown	un.	Lots 5, 7 & 8	27	149	29	119	75			409		409	136			

