

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Hiram

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
CASS AND COUNTY SUPPLIES
219-221 ED. SOUTHWAY, MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1929

John B. Shepherd, Assessor of the County, Minn. April 9

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books 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.

Will Galen 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. The assessor shall list all real and personal property of this state which is in his hands and under his control, including stock of joint stock or other companies or corporations (when the stock is in the hands of the assessor or is in the hands of the assessor's agent or other person in his name or for his use); money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all money and other personal property loaned, loaned, or deposited, or any other personal property, company or corporation, and all money deposited subject to his order, check or draft, and credits due or owing, by any person, company or corporation.

3. The assessor shall list separately, and in the name of the person by whom the property is held in trust, by the trustee, of the estate of a deceased person, by the executor or administrator.

4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

5. The property of a body politic or corporate, by the proper agent or officer thereof.

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

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

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

Sec. 2010. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, carried on, provided, that logs and timber cut from lands within and designed to be transported out of, this state shall be assessed and listed in the town or district where the merchant or manufacturer resides, and shall be paid into the different funds of the county and other taxes thereon, and the same are subject to the same laws and regulations as other personal property of the county and other taxes thereon, and the same shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2012. Farm property of non-resident. When the owner of real estate in this state is a non-resident, and the real estate is not traded therein, the same shall be listed and assessed in the town or district where the real estate is situated, and the taxes thereon shall be paid into the different funds of the county and other taxes thereon, and the same are subject to the same laws and regulations as other personal property of the county and other taxes thereon, and the same shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2014. Household Goods. All household goods belonging to any individual, partnership, firm, or corporation, and all personal property, including the contents of a safe, and all personal property, 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. 2016. Electric Light and Power. All electric light and power companies, including all electric light and power companies, shall be listed and assessed in the district where the same is usually kept.

Sec. 2018. Personal Property of Absentees. All personal property of absentees, including all personal property, shall be listed and assessed in the district where the same is usually kept.

Sec. 2020. Estates of Decedents. The personal property of a decedent shall be listed and assessed in the district where the same is usually kept.

Sec. 2017. Property moved between May and July. The owner of personal property, including all personal property, shall be listed and assessed in the district where the same is usually kept.

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 any one place, the assessor shall list it in the district where the owner resides, or where the property is usually kept.

Sec. 2019. Examination under oath. Whenever the assessor shall be required to list and assess personal property, he shall be sworn to make a full, fair, and complete list thereof, he may examine such persons as he may deem necessary, and he may require any person to list and return to him the best judgment and information.

Sec. 2021. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall ascertain the amount to be listed to be the true value thereof, and he may require any person to list and return to him the best judgment and information.

Sec. 1997. Assessor may enter dwellings, etc. An assessor authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, or other building, and view the same and the property therein.

Sec. 10096. Value statement regarding same. Every person who is required to list and assess personal property, which is required or exempt from taxation, shall file with the assessor a copy of the statement showing the valuation of the property so listed.

Sec. 1993. Classification of Property. What percentage of full value shall be assessed for personal property shall be determined as follows: Class 1. From and including, but not including, shall constitute class one (1) the following: (a) all agricultural products, except as provided by class three (3), (b) all stocks of merchandise of all kinds, (c) all stocks of goods, (d) all stocks of raw materials, (e) all stocks of manufactured articles, (f) all stocks of manufactured articles, (g) all stocks of manufactured articles, (h) all stocks of manufactured articles, (i) all stocks of manufactured articles, (j) all stocks of manufactured articles, (k) all stocks of manufactured articles, (l) all stocks of manufactured articles, (m) all stocks of manufactured articles, (n) all stocks of manufactured articles, (o) all stocks of manufactured articles, (p) all stocks of manufactured articles, (q) all stocks of manufactured articles, (r) all stocks of manufactured articles, (s) all stocks of manufactured articles, (t) all stocks of manufactured articles, (u) all stocks of manufactured articles, (v) all stocks of manufactured articles, (w) all stocks of manufactured articles, (x) all stocks of manufactured articles, (y) all stocks of manufactured articles, (z) all stocks of manufactured articles.

Class 2. All household goods and furniture, including clocks, pianos, sewing machines, and other articles of personal property, shall constitute class two (2) and shall be assessed at three per cent (3) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three (3), (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), (y), (z) shall constitute class three (3) and shall be assessed at three per cent (3) per cent of the full and true value thereof.

Class 4. All property not included in the three preceding classes shall constitute class four (4) and shall be assessed at ten per cent (10) per cent of the full and true value thereof.

Class 5. All agricultural products, including all agricultural products, shall constitute class five (5) and shall be assessed at ten per cent (10) per cent of the full and true value thereof.

Class 6. All property not included in the five preceding classes shall constitute class six (6) and shall be assessed at ten per cent (10) per cent of the full and true value thereof.

Class 7. All property not included in the six preceding classes shall constitute class seven (7) and shall be assessed at ten per cent (10) per cent of the full and true value thereof.

Class 8. All property not included in the seven preceding classes shall constitute class eight (8) and shall be assessed at ten per cent (10) per cent of the full and true value thereof.

Class 9. All property not included in the eight preceding classes shall constitute class nine (9) and shall be assessed at ten per cent (10) per cent of the full and true value thereof.

Class 10. All property not included in the nine preceding classes shall constitute class ten (10) and shall be assessed at ten per cent (10) per cent of the full and true value thereof.

Section 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 district. He shall make out, in the real property and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd year shall be prepared 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 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.

Thirson Cross Co

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 Range No. 31 Mer. P. M.

1	2	3	4	5	6
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Unorganized (written across sections 7-10)
School District (written across sections 14-17)

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	Were Trees Originally Planted not more than 12 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.

Assessor.

Dated 1929.

Dated

PERSONAL

