

ASSESSMENT BOOK

FOR THE YEAR

1927

Town of Home Brook

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BANK AND
COUNTY SUPPLIES, 219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

Home Brook, Cass Co

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1927.

County, Minn.

Assessor of the County of Home Brook

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the said Home Brook for the year 1927, 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. Grew 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.

WIEN 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. Every person of full age and sound mind, being a resident of this State, shall list all his moneys, credits, bonds, shares of stock, and other personal property owned by him in this State, and the property of such company or corporation in not assessed in this State, and other personal property, franchises, royalties, and other personal property.

2. He shall also list all stocks, bonds, and other personal property owned or otherwise controlled by him as the agent or attorney, or on behalf of any other person, partnership, firm, or corporation, and moneys deposited subject to the order, check or draft, and credit 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 property 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 a partner, by such agent in the name of his principal, as merchandise.

Sec. 2002. 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. 2004. Where listed and manufactured. The personal property of a manufacturer, trader, or dealer in goods, wares, and merchandise shall be listed in the town or district where his business is carried on, and delivered in the taxing district where the same are stored and delivered in the taxing district where the same are sold.

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, he shall list the same in the town or district where the farm is situated; provided, that if the farm is situated in the town or district in which he resides, he shall list and assess in the town or district in which the farm is situated.

Chap. 212. Laws 1925. Household Goods. All household goods belonging to any individual, partnership, firm, or corporation, and personal property used by the owner for personal and domestic purposes, shall be listed and assessed in the district where the same are usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, and other personal property connected with a railroad, and operated and exclusively controlled by such company, shall be listed and assessed in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2010. Personal property of electric light and power companies, outside of cities and villages. Personal property of electric light and power companies, outside of cities and villages, having a fixed situs and being used for public purposes, shall be listed and assessed in the town or district where the same are situated.

Chap. 200. Laws 1925. Personal property of electric light and power companies, outside of cities and villages. Personal property of electric light and power companies, outside of cities and villages, having a fixed situs and being used for public purposes, shall be listed and assessed in the town or district where the same are situated.

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

Sec. 2016. Assignments and receivers. Personal property in the hands of an assignee or receiver shall be listed, and assessed in the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of property moved between May and July, shall be assessed in either the town or district where the property was last listed, or in the town or district where the property is now located, at the option of the assessor. If the property is moved on or after May 1 of such year in the county, town or district where it is now located, it shall be assessed in that town or district, and if moved on or after July 1 of such year, it shall be assessed in the town or district where it is now located in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the town or district where property should be assessed, the assessor shall list the same in the town or district where the property is now located, and, if the property is moved from one town or district to another in the same county, town or district, he shall list it in the town or district where it is now located, and, if the property is moved from one county, town or district to another, he shall list it in the town or district where it is now located.

Sec. 2020. Lists to be verified. Every person residing in the town or district where property is assessed, shall, on or before May 1 of each year, verify to the assessor the list of his personal property, and, if the assessor shall require, he shall also verify to him the value of such property, and, if the assessor shall require, he shall also verify to him the value of such property, and, if the assessor shall require, he shall also verify to him the value of such property.

Sec. 2022. Failure to obtain list. In case of failure to obtain a list, the assessor shall estimate the value of such property, and assess the same in the town or district where the property is now located, and, if the assessor shall require, he shall also estimate the value of such property, and assess the same in the town or district where the property is now located.

Sec. 2024. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is known to be false, shall be assessed in the town or district where the property is now located, and, if the assessor shall require, he shall also assess the same in the town or district where the property is now located.

Sec. 2026. Classification of property. What percentages of full and true value to be assessed. All real and personal property, except taxes or other liens, shall be 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 full and true value.

Class 2. Live stock, poultry, all agricultural products, except hogs, and all household goods and furniture, including clocks, watches, jewelry, and all personal property, except automobiles, shall be valued and assessed at twenty-five (25) per cent of full and true value.

Class 3. Live stock, poultry, all agricultural products, except hogs, and all household goods and furniture, including clocks, watches, jewelry, and all personal property, except automobiles, shall be valued and assessed at twenty-five (25) per cent of full and true value.

Class 4. All property not included in the three preceding classes shall be valued and assessed at forty (40) per cent of full and true value thereof.

Sec. 2028. 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 assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, the acreage, and in each description of property, the list of real property becoming subject to assessment and taxation every odd numbered year.

INDEX TO SECTIONS

SECTION	PAGE
Sect. 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. 135 Range No. 30 Mer. P. M.

0	5	4	3	2	
7	8	9	10	11	12
School District					
13	17	18	15	14	13
No. 22					
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1927.

FORM	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 and 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, 1925.

Assessor _____ Dated _____ 1927.

PERSONAL

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.

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.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Range	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise	
							Dollars	Dollars
Glenhurst Farm Co. A. G. Schultz, Sec.	Cement blocks steel Roof S.W. 1/4 N.W. 1/4 26 135 30			990	Shop & Granary	380	✓	
" " " " " " "	Cement Wall 1 story Steel Roof " " " "			390	Barn	130	✓	
Ray F. Barnard	Frame garage N 1/2 of N.E. 1/4 20 135 30			105	Garage	35	✓	
R. Bayschaw	Frame shed built to Barn S.E. 1/4 27 135 30			150	Frame shed	50	✓	
				1635				

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							Dollars	Dollars

PERSONAL