

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Mc Kinley
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
CASS AND COUNTY SUPPLIES
215-217 SO. SEVENTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 9, 1929.

Edward A. Mitchell, Assessor of the Town of Mc. Kisley, according to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said town 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. Peter, County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to General Statutes, 1923.)

Sec. 174. 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. 194. ... 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. 199. 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 and assess his personal property, ...

Sec. 200. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer or of a farmer, ... shall be listed and assessed in the manner provided in this chapter.

Sec. 201. Personal property of non-residents. When the owner of livestock or other personal property connected with a farm uses the same in this State, ... shall be listed and assessed in the manner provided in this chapter.

Sec. 202. Elevators, etc., on railroad. All elevators and warehouses with the machinery and fixtures therein, situated upon the right of way of a railroad, ... shall be listed and assessed in the manner provided in this chapter.

Sec. 203. Personal property of decedents. The personal property of a decedent person shall be listed and assessed at the place of living at the time of his death.

Sec. 204. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of living before his appointment.

Sec. 207. Property moved between May and July. The owner of personal property shall list and assess the same in the manner provided in this chapter, ...

Sec. 208. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a statement of personal property, ...

Sec. 209. Examination under oath. Whenever the assessor shall be of the opinion that the person listing personal property has not made a full and true statement, ...

Sec. 210. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall have the right to make a list of the property, ...

Sec. 211. Classification of Property. What percentages of full value shall be assessed for personal property, ... shall be as follows:

Class 1. Iron ore whether mined and assembled, or not, with and without full value. If assembled, it shall be assessed at the rate of 100 per cent. ...

Class 2. Live stock, poultry, all agricultural products, except hogs, together with the furniture and tools of merchandise of all implements and materials and manufactured articles, all tools, ...

Class 3. All agricultural products in the hands of the grower and manufacturer, but for sale, and all agricultural tools, implements and machinery, ...

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

Section 1906. General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, ... and, if unknown, so stated opposite the list of real property, ...

Mc. Kisley Assess. Co.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 138 Range No. 32 Mer. P. M.

1	2	3	4	5	6
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Amorganzized					
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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 here 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.

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ in the County _____
of _____ for the Year 1929

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	* Tax of Mill per Bushel		Total No. of Bushels of all Other Grains	* Tax of Mill Per Bushel		* Total Tax	REMARKS
										Dollars	Cts.		Dollars	Cts.		

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 32½ Per Cent of True and Full Value.

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. of Plat	Town or Block	Range	True and Full Value of Structures with same than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by fire, bomb or otherwise Dollars

Note * Assessors will not fill these Columns.

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

FORM 3

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.

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

FORM 36

Of Property Omitted from the Assessment Book of 19... 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.

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	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 IMAs	NATURAL CONDITIONS		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
							\$ Cultivated 1/1000 Level	\$ Shady or Wet 1/1000	True and Full Value of Land Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land including all Structures and Machinery Dollars	Assessed Value of Land 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
C. E. Spracklin	Un	Lot 1	2	138	32	41.09			113 427		113 427	142			147	

