

**ASSESSMENT BOOK**

**1933**

*Town of Moose Lake*

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

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 136 Range No. 31 Mer. P. M.

THE FRITZ-CROSS CO., ST. CLOUD, MINN. FORM 92

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School District no. 21

School District no. 2

# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

1933

Case James County, Minn.

Wm. Lawrence Assessor of the

Morse Lake IN THE COUNTY AFORESAID:

of Morse Lake 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 return thereof 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.

A. A. Galen

County Auditor.

## Extracts from Laws Relating to the Listing of Personal Property

(Section Numbers refer to General Statutes 1925.)

**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, as to the date 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, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), moneys loaned or invested, annuities, 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, or 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 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; or 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 merchandise.

**Sec. 2003.** Personalty—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 in which his business is conducted. Provided, that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of 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 thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts it shall be listed and 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 railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town in which 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 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. 306.** Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

**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 guardian resides; and of every other person under guardianship, where the ward resides.

**Sec. 2016.** Assignees and receivers. Personal property 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 the same from one county to another between May 1 and July 1, shall be assessed in either in which he is first called 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, town, or district in which he resides, unless he shall make it appear 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 as in this chapter provided, if for listing and assessing shall be determined by the county board of equalization; and if between different counties or places in different counties, by the Minnesota tax commission, whose determination 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 blanks furnished by him, a verified statement of all personal property owned by him on May 1, and also make separate statements in like 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 attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation 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 himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person

son under oath in regard to the amount of the property he is required to list, and, if such person shall refuse to make a full and correct return, the assessor may list the property of such person in accordance with 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 ascertain the value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, 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, when 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 for imposing or reducing any tax, or in connection with any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

**Sec. 1913.** Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other taxation is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class "a" (1) and shall be assessed at fifty (50) per cent of full and true 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 aforesaid. 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 assessor shall value the ore exclusive of the value of the land, and the value of the ore shall be determined and set down separately and the aggregate 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 actually used by the owner for personal 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 as provided by class three "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "a" (3a) and all unpatented real estate, except as provided by class three "a" (3a) 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 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 the three preceding classes 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 Case

ss.

A. A. Galen County Auditor

being first duly

County, that the

book to which this is attached contains a full and correct list of all real and personal property in said Town of

Morse Lake

in said county, as far as he has been able to ascertain the

same, omitted from the Assessment books of the town of

Morse Lake

for the year or years therein specified and that he has therein assessed the said omitted real and personal property for

the year or years therein specified, in accordance with the provisions of Section 1985 of the General Statutes of 1923

and that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or

corporation or description therein specified is the true and full value in money of each kind or item of such real and

personal property and all of such kinds or items of such real and personal property belonging to each of said persons,

individuals, firms or corporations on the first day of May of the year or years therein specified, and that he has in-

cluded herein all of such omitted real and personal property required by law to be included herein, to the best of his

knowledge and belief.

Subscribed and sworn to before me this

day of

A. D. 1933.

Notary Public.

County, Minn.

A. A. Galen