

ASSESSMENT BOOK

1933

Town of Pine Bluffs.

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

DIRECTIONS TO ASSESSOR
OFFICE OF COUNTY AUDITOR

Cass

County, Minn.,

1933

Eli Erickson Assessor of the Town of Pine River

IN THE COUNTY AFORESAID:

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

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 the first day of May, and, if acquired on 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 corporations (when the property of such company or corporation is not assessed in this state), 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, as the agent or attorney, or on account of another person, company or corporation, and all moneys deposited subject to his order, check, or draft, and credits due from or owing to 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; 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, all 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 where he resides, and time is carried on: Provided, that logs and timber are carried on in this state shall be assessed and assessed in the district where found on May 1; and all taxes thereon shall be paid into the district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall 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 located with a farm does not reside thereon, the same shall be listed and assessed in the town, township 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 use of his family, or 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 on the land of any railroad company which are not in good faith owned, operated and controlled by such company, shall be listed and assessed as personal property in the town in which they are situated, in the name of the owner thereof, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power utilities in cities and villages. Personal properties having electric light and power companies having a fixed site 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 having a fixed site 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 decedent 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 in the hands of an assignee or receiver 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 from one county, town, or district 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 be assessed in the county, town, or district in which he resides, or in which 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 is not to be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between counties, by the Minnesota tax commission; and when determined either case shall be as binding as if fixed hereby.

Sec. 2022. Lists to be Verified. Every person who is to list property for taxation shall make out a list of the property, upon blanks furnished by the assessor, by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter is required to list for taxation as agent or attorney-in-fact, receiver, executor, 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 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 or corporation under oath.

son under oath in regard to the amount of the property he is required to list, and if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of any person who fails to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such value, and he is not liable to be held liable therefor. When a person assessed a copy of the statement showing the valuation of the property so assessed.

Sec. 1997. Assessor may enter dwelling etc. Any officer authorized by law to assess property for taxation may, when necessary to ascertain the proper performance of his duties, enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who makes any statement, oral or written, which is false or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall willfully make any statement as to the 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 tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute one class (1) and shall be valued and assessed one-fifth (1/5) per cent of its true and full value. If the iron ore is located in a tract or lot, it shall be assessed at the rate aforesaid. The real estate in which the iron ore is located, other than the tract or lot, shall be assessed in accordance with the provisions of this chapter (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 assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land and ore, shall be determined and set out separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including 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 be assessed in 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 used in the furniture and fixtures, implements and manufactured articles, materials and manufactured articles, tools, implements and machinery, whether farm or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be assessed at ten (10) 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 owned 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 Cass ss.

A. A. Galer

being first duly

Cass

County, that the

sworn, says that he is the County Auditor of

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

same, omitted from the Assessment books of the town of

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

17th day of April

A.D. 1933.

E. N. Peterson

Notary Public.

County, Minn.