

ASSESSMENT BOOK

1933

Town of Smokey Hollow

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

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 Range No. 25 Mer. P.M.

THE FRITZ-CROSS CO., ST. CLOUD, MINN. FORM 82

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<i>School District No. 4</i>					
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DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

1933

Carver County, Minn.

Assessor of the

J. H. Bremer

1933

Assessor of the

J. H. Bremer

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. Galen County Auditor.

A. A. Galen

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. 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 the state shall list all his real estate, 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), 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 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 money deposited subject to his order, check, or draft, in any bank or other financial institution, 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; 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 merchant.
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 where his business is carried on: 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 offices of the county of the taxing district and of the state as other taxes are paid, and such taxes shall not be removed beyond the border, which shall not be removed beyond the border, 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 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, and all personal property used by the owner for personal purposes, or for the furnishing or equipping of a household, shall be assessed and assessed at twenty-five (25) per cent of the full and true value thereof.
Sec. 1913. Classification of Property. What 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 class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located. 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 assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate value of the two shall be assessed against the tract or lot.
Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipping of a household, 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, together with the furniture and fixtures used therewith, the owner's personal and domestic purposes, or for the furnishing or equipping of a household, shall constitute class three (3) 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.
Sec. 2017. Property moved between May and July. The owner of personal property, real estate, or other personal property, shall make out and deliver to the assessor upon blanks furnished by him, a verified statement of the personal property owned 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 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 of the capital stock of any corporation or partnership in 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 under oath.

State of Minnesota,
County of Carver
A. A. Galen
being first duly
County Auditor of Carver County, Minn., says that he is the County Auditor of Carver 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 Sarnocky, Minn., in said county, as far as he has been able to ascertain the same, omitted from the Assessment books of the town of Sarnocky, Minn., 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 included 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.
J. H. Bremer Assessor
A. A. Galen County Auditor