

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Wabed's

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES

215-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1929.

Cass County, Minn., April 7

Ralph F. Fulton, Assessor of the Town of Wabedo

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town of Wabedo 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. Spier, 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 its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1986. 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 the real estate owned by him, and all personal property owned or invested, annuities, franchises, royalties, and other personal property.

2. If he shall die, he shall list separately, and in the name of his executor, administrator, or other person, all real estate, and all personal property, and all moneys and other personal property owned, loaned, or credited to him, 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, and the property of a person for whose benefit it is held in trust shall be listed by the trustee or administrator.

4. The property of a firm or company, by a partner or agent thereof. 5. The property of a body politic or corporate, by the proper agent or officer thereof. 6. The property of a firm or company, by a partner or agent thereof.

7. The property of a manufacturer and others in the hands of an agent, by such agent in the name of his principal, as interested therein. 8. The property of manufacturers and others in the hands of a receiver, by such receiver.

Sec. 1988. 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. 1990. Method of listing. 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, and the real estate in which he is interested shall be listed and assessed in the town or district in which the principal place of business of such firm is located.

Sec. 1992. Farm property of non-residents. When the owner of a farm or other personal property shall be listed and assessed in the town or district where the farm is situated: Provided, that, if the property is owned by a non-resident, the listing and assessment shall be made by the owner, agent, or trustee residing in the town or district in which the principal place of business of such firm is located.

Sec. 1994. Elevators, etc., on railroad. All elevators and warehouses, including chocks, machinery, and other personal property owned by any railroad company which are not in good faith operated and exclusively controlled by such company, shall be listed and assessed in the town or district in which the principal place of business of such firm is located, as "owner unknown."

Sec. 1996. Personal property of electric light and power companies. 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, and the property of such companies shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 1998. Personal property of cities and villages. Personal property of cities and villages, and of other municipalities, shall be listed and assessed by the assessor of such city, village or borough in the town or district in which the principal place of business of such firm is located.

Sec. 2000. Personal property of guardians. The personal property of a minor under guardianship shall be listed and assessed by the guardian of such minor, and every other person under guardianship, where the ward resides.

Sec. 2002. Assesses 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 real estate, or of personal property, shall be assessed in either the county, town, or district in which the property is situated at the time of the assessment, or in the county, town, or district in which the property is situated at the time of the assessment, whichever is the more proper, and the assessment shall be made on the basis of the value of the property at the time of the assessment.

Sec. 2018. Where listed in case of death. In case of death as to real estate, the real estate shall be listed and assessed in the county, town, or district in which the real estate is situated at the time of the assessment, or in the county, town, or district in which the real estate is situated at the time of the assessment, whichever is the more proper, and the assessment shall be made on the basis of the value of the property at the time of the assessment.

Sec. 2020. Lists to be verified. Every person required to list his real estate, or personal property, shall verify the same by making a statement, oral or written, which is required or required to list; and, if such person shall refuse to make full disclosure of the value of his real estate, or personal property, he shall be liable to a fine not exceeding ten dollars.

Sec. 2022. Failure to obtain list. In case of failure to obtain a list, or of failure to verify the same, the assessor may, at his discretion, assess the property at the value which he believes to be the true value thereof. When required to list, and, if such person shall refuse to make full disclosure of the value of his real estate, or personal property, he shall be liable to a fine not exceeding ten dollars.

Sec. 2024. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or required to list, or of any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such list, and, if he finds that the same is not correct, he may require the person or persons who made the same to make full disclosure of the value of his real estate, or personal property, and, if he refuses to do so, he shall be liable to a fine not exceeding ten dollars.

Sec. 2026. Classification of Property. What percentages of full value shall be assessed for personal and domestic purposes, or for the furnishing of fuel, shall be determined by the board of assessors, and shall be subject to a general revaluation of the property 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 at the rate of one (1) per cent of its true and full value, and, if mined, it shall be assessed at the rate of one (1) per cent of its true and full value.

Class 2. Live stock, poultry, all agricultural products, except as provided by class three, (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), (37), (38), (39), (40), (41), (42), (43), (44), (45), (46), (47), (48), (49), (50), (51), (52), (53), (54), (55), (56), (57), (58), (59), (60), (61), (62), (63), (64), (65), (66), (67), (68), (69), (70), (71), (72), (73), (74), (75), (76), (77), (78), (79), (80), (81), (82), (83), (84), (85), (86), (87), (88), (89), (90), (91), (92), (93), (94), (95), (96), (97), (98), (99), (100), (101), (102), (103), (104), (105), (106), (107), (108), (109), (110), (111), (112), (113), (114), (115), (116), (117), (118), (119), (120), (121), (122), (123), (124), (125), (126), (127), (128), (129), (130), (131), (132), (133), (134), (135), (136), (137), (138), (139), (140), (141), (142), (143), (144), (145), (146), (147), (148), 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Wabedo Cass Co.

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.

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

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

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.

FORM 3 1/2 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	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 100ths	NATURAL CONDITIONS		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
							C-Cultivated T-Timber S-Wild L-Level	S-Steep W-Wet W-Wild	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	Structures and Improvements True and Full Value of Buildings and other Structures Dollars	Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures and Improvements Dollars	Assessed Value of Lands 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. J. Johnson	Un.	SW 1/4 of NW 1/4	36	140	28	40		wd.	360				360	120				

360 360 120

