

ASSESSMENT BOOK

FOR THE YEAR

1929

Town of Wakarusa

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

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

219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Charles F. Wabena Cass County, Minn., *April 9* 1929.

Assessor of the Town of Wabena

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books 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. Carter 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 a decedent, are subject to taxation, therein: * * * 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 January, and if acquired after that day, shall be listed by or for the person acquiring it.

Sec. 1990. 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 personal property owned or controlled by him as the agent or attorney, or on account of a decedent, subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

2. He shall also list separately, and in the name of his wife, the personal property owned or controlled by her, and the personal property of a decedent, subject to her 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 administrator of the estate of a decedent person, by the executor of the estate of a decedent person, or by the receiver of a receiver, by such receiver.

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 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 mentioned in section 2002.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, all 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 of a merchant or manufacturer shall be listed and assessed in the town or district where the firm is situated; provided, that if the firm is situated in the town or district in which the principal place of business of such firm is located.

Sec. 2006. Farm property. All household goods, and all household furniture, including clocks, stoves, and all mechanical devices, and all personal property used by the owner for personal and domestic purposes, 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 all machinery and equipment, shall be listed and assessed in the district where the same are operated and exclusively controlled by such company, shall be listed and assessed in the district where the same are known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies, which are not in good faith owned and operated by the city or village in which they are located, shall be listed and assessed by the principal or other place of business of said company in located.

Chap. 506. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies, which are not in good faith owned and operated by the city or village in which they are located, shall be listed and assessed by the principal or other place of business of said company in located.

Sec. 2017. Property moved between May and July. The owner of real estate, or of personal property, shall be assessed in either the county in which the property is located on May 1, or in the county in which the property is located on July 1, and in the county in which the property is located on the first day of the month in which the property is located on that day.

Sec. 2018. Failure to obtain list. In case of doubt as to the county in which the property shall be assessed, the assessor shall be bound to follow the county in which the property is located on the first day of the month in which the property is located on that day.

Sec. 2020. Examination under oath. Whenever the assessor shall be required to list and assess the property of any person, he shall be sworn to list and assess the same truthfully and correctly, and to give the true value thereof.

Sec. 2022. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 10206. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made for the purpose of ascertaining the amount of any tax or assessment, who shall wilfully make any statement which is known to be false, shall be guilty of a crime under this statute.

Sec. 1989. Classification of Property. What percentages of full value shall be assessed for personal and domestic purposes, or for the furnishing of fuel, shall be ascertained by the assessor in each class two to four (2) and shall be valued and assessed at two-thirds (2/3) per cent of the full and true value thereof.

Class 2. Live stock, poultry, all agricultural products, except as provided by class three or four (3) and four (4) as the same may be, in assessing any tract or lot of real estate in which the assessor is required to include in his statement any share or interest in such tract or lot, the assessor shall constitute class three (3) and four (4) as the same may be, and shall be valued and assessed at two-thirds (2/3) per cent of the full and true value thereof.

Class 3. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of non-metallic materials, and other articles of personal use, and all personal property used by the owner for personal and domestic purposes, or for the furnishing of fuel, shall be valued and assessed at two-thirds (2/3) 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.

Section 1986, General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the number of acres, the lot or block number, and, if unknown, so stated opposite each tract or lot, the number of acres, the lot or block number, the block number, and in each description of property. The list of real property shall be prepared by the assessor, and the list of personal property shall be prepared by the assessor, or by the assessor's agent, on or before the first day of April of each year. The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each mile necessarily traveled in going from his home to and returning from the county seat at the rate of five cents per mile for each mile necessarily traveled and paid out of the county treasury upon the warrant of the county auditor.

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

FORM 3 MILLER-DAY COMPANY, MINNEAPOLIS

Name	Sch. Dist.	Description	Sec.	Town	Range	Acres	True and full value of lands	Bldgs.	Total t. & f. value	Ass. value
Frank Hendricks	Un.	NW 1/4 of SE 1/4	13	144	26	40.	\$ 400	\$ 25	425	142
Alfred Dagenais	Un.	SW 1/4 of SE 1/4	23	144	26	40.	\$ 320		320	170

NAMES OF PROPERTY OWNERS

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

FORM 316 MILLER-DAY COMPANY, MINNEAPOLIS

Of Property Omitted from the Assessment Book of 1928 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 1/3 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 1/3 per cent of True and Full Value.

Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise	NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NATURAL CONDITIONS		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
									C-Cultivated T-Timber H-Hay L-Level	S-Shrub W-Wet W-Wood	True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures and Improvements and Machinery	Assessed Value of Lands Including all Structures and Improvements and Machinery	Total Assessed Value as Left by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	
		Frank Hendricks	Un.	NW 1/4 of SE 1/4	13	144	26	40			400	25	425	142					
		Alfred Dagenais	"	SW 1/4 of SE 1/4	23	144	26	40			320		320	170					

720 25 945 249

PERSONAL

