

**ASSESSMENT BOOK**

FOR THE YEAR

**1929**

*Town of Wilson*

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY  
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,  
BANK AND COUNTY SUPPLIES  
218-221 SO. FOURTH ST. MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1929.

April 7

John P. Cross, Assessor of the Town of Wilson

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 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. 1989. 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 the personal property of such companies or corporations as are organized under the laws of this state, and other personal property.

2. If, when the list is prepared, and in the name of his principal, all money and other personal property loaned, loaned, or otherwise contributed by him to any 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, shall be listed by the property of a minor child, or 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.

3. The property of a corporation whose assets are in the hands of a receiver, by such receiver. 4. The property of a body public or corporate, by the proper agent or duly elected officer. 5. The property of a firm or company, by a partner or agent thereof. 6. The property of manufacturers and others in the hands of a chandler, by such agent in the name of the principal, as mentioned in section 1989.

Sec. 1993. Where listed. Except as otherwise in this chapter provided, the property of a person shall be listed in the town or district in which he resides, or in which he has a principal place of business of such firm.

Sec. 1994. Household Goods. All household goods, including, but not limited to, furniture, fixtures, and all personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which the principal place of business of such firm is located.

Sec. 1995. Real Estate. All real estate, including, but not limited to, land, buildings, and other structures, shall be listed and assessed in the town or district in which it is located.

Sec. 1996. Personal Property. All personal property, including, but not limited to, stocks, bonds, and other securities, shall be listed and assessed in the town or district in which the owner resides.

Sec. 1997. Personal Property. All personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 1998. Personal Property. All personal property, including, but not limited to, stocks, bonds, and other securities, shall be listed and assessed in the town or district in which the owner resides.

Sec. 1999. Personal Property. All personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2000. Personal Property. All personal property, including, but not limited to, stocks, bonds, and other securities, shall be listed and assessed in the town or district in which the owner resides.

Sec. 2017. Property moved between May and July. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2018. Property moved between July and September. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2019. Property moved between September and January. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2020. Property moved between January and May. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2021. Property moved between May and July. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2022. Property moved between July and September. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2023. Property moved between September and January. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2024. Property moved between January and May. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2025. Property moved between May and July. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2026. Property moved between July and September. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2027. Property moved between September and January. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Sec. 2028. Property moved between January and May. The owner of personal property, including, but not limited to, automobiles, boats, and other vehicles, shall be listed and assessed in the town or district in which it is located.

Wilson Cross Co.

Sec. 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, showing the names of the owners, if to him known, and, if unknown, so stated opposite to the number of acres, and the number of lots, or parts of lots, or blocks included in each assessment, to be assessed and taxed every odd numbered 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 day necessarily traveled in going from his home to and returning from the site and mileage at the rate of five cents per mile for each mile necessarily traveled in going from the county seat to the site and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.





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 HULLER-DAYE COMPANY, MINNEAPOLIS

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

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 1/2 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 34 HULLER-DAYE 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 100s

NATURAL CONDITIONS  
Cultivated Timber  
Level

True and Full Value of Land Exclusive of Structures and Improvements  
Dollars

Structures and Improvements  
True and Full Value of Buildings and other Structures  
Dollars

True and Full Value of Machinery Permanently Attached to Real Estate  
Dollars

Total True and Full Value of Land including all Structures and Machinery  
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

Otto Patten

#19

NW 1/4 of NW 1/4

20 137 29

40

+ 141  
246

7141  
240

80

127

