

CHAPTER CXIX.

March 1, 1872. *An Act to amend Section Seven (7) of Chapter Eleven (11) of the General Statutes of the State of Minnesota relating to Taxes.*

- SECTION 1. Amendment to section 7 of chapter 11 of the general statutes, relating to listing personal property.
2. When act to take effect.

Be it enacted by the Legislature of the State of Minnesota:

SECTION 1. That section seven (7) of chapter eleven (11) of the general statutes be and the same is hereby amended so as to read as follows:

Section 7. Such statement shall truly and distinctly set forth:

What the personal list shall contain.

First. The number of horses, together with their respective ages.

Second. The number of neat cattle and their ages.

Third. The number of mules and asses and their ages.

Fourth. The number of sheep.

Fifth. The number of hogs.

Sixth. Every pleasure carriage of whatever kind.

Seventh. Every watch.

Eighth. Every piano forte.

Ninth. The total value of all other articles of personal property which such person is by this chapter required to list.

Tenth. The value of the goods and merchandise which such person is required to list as a merchant.

Eleventh. The value of the materials and manufactured articles which such person is required to list as a manufacturer.

Twelfth. The value of credits required to be listed including all balances of book accounts.

Thirteenth. The value of the moneys invested in bonds, stocks, joint stock companies or otherwise, which such person is by this chapter required to list.

Fourteenth. Money required to be listed.

And the assessor shall appraise and determine the actual cash value of said property and for that purpose may require an exhibit in all cases when same is practicable and shall examine the person listing said property on oath in relation thereto.

Assessor to determine cash value.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved March 1, 1872.