

ASSESSMENT BOOK

FOR THE YEAR

1931

VILLAGE OF BOY RIVER

CASS COUNTY, MINN.

PRINTED BY
SECURITY BLANK BOOK AND PRINTING COMPANY
PRINTERS, RULERS AND BINDERS
ST. CLOUD, MINN.

INDEX TO SECTIONS

SECTION	PAGE
Section 1	
" 2	
" 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	

Village of Boy River—(Unorganized School District)

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. _____ Range No. _____ Mer. P. M. _____

6	5	4	3	2	
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

Directions to Assessor

OFFICE OF COUNTY AUDITOR

1931.

Country, Minn.

Cass

Village

Henry C. Benson

H. C. Dickinson

Assessor of the

IN THE COUNTY AFORESAID:

of Boy River

County Auditor.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1931, 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 therefor to me as required by the law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended to this book.

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 this state, who owns, jointly or severally, or in partnership, or as joint stock or other copartnership or corporation (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, investments, annuities, or other property, or on account of any other person, 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.
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; or 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 merchandise.
Sec. 2003. 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, if different from the county of the taxing district, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders 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 thereon, the same shall be listed and assessed in the county, 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, wearing apparel of members

of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, 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 the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, and the name of the owner, if known, and, if not known, as "owner unknown," and, if not known, as "owner unknown," and, if not known, as "owner unknown," and, if not known, as "owner unknown."
Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs shall be listed and assessed where situated without regard to where the principal place of business of said company is located.
Chap. 306. Laws 1925. Personal Property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.
Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.
Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed at the place of residence of the ward under guardianship, where the ward resides.
Sec. 2016. Assignees and receivers. Personal property shall be listed and assessed at the place of listing before his appointment.
Sec. 2017. Property moved between May 1 and July 1. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1 shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of which year in the county, town, or district in which he resides unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.
Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, and when determined in either case shall be as binding as if fixed hereby.
Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all 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, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation 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 corpo-

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon OFFICIAL COPY

Table with columns: NAME OF PROPERTY HOLDER, DESCRIPTION, Sec. or Lot, Town or Block, Range, No. of Acres of Land exclusive of Town Lots, FULL AND TRUE VALUE, KIND OF STRUCTURES, Assessed Value of Additional Structures, Amount of Assessed Value Excluded by reason of fire, flood or otherwise, TOTAL VALUE. Includes handwritten entries for Olof Johnson, Erickson Brothers, and First State Bank.

PERSONAL