ASSESSMENT BOOK

FOR THE YEAR

1941

Village of Bay River

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,

CASS County, Minn., APR 25 1941.

Roy E. Mix Assessor of the Village of Bay River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village for the year 1941, 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.

J. C. Benson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Personal property of persons residing thereon, * * * 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. 1993. By whom listed. Personal property shall be listed in the following manner:

1. Every person of full age and sound mind, being a resident of this state, shall list all his money, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), all moneys loaned, and annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, his moneys and other personal property loaned, hired, or otherwise controlled by him as the agent or attorney, or all moneys, credits, bonds, shares of stock and other personal property belonging to, held or held in trust for, or under his care, or credit, and credits 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; 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 aforesaid.

Sec. 2000. Where listed. Every assessment shall be made in the place provided, personal property shall be listed and assessed in the county, town, or district where its 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 listed in the county, town, or district where the same is cut. Such logs and timber shall be split into the different foods of the county of the taxing district and of the state to other taxes are paid, and such trees 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 a farm, or other real property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in two or more towns or districts, it shall be listed 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 owners or members of their families for personal and domestic purposes, and all furnishing or appliances 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 thereto, situated upon the land of railroad companies 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, in the name of the owner, if known, and, if not known, as "unknown" owner.

Sec. 2009. Personal property of electric light and power companies in cities and villages. Personal property of electric light the power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed in such city, village or borough regard to where the principal or other place of business of such company is located.

Chap. 206, 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 in the place of dwelling at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian of such minor, or of every other person under guardianship, whose he will resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of filing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, pertaining to any town, city, or district in which it was situated on the first day of May, 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 in the town, city, or district in which he resides, and the city, 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 or his 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, the same shall be listed as in this chapter prescribed, and the assessor shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota Department of Taxation; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2022. Lists to be Verified. Every person required to list property for taxation shall make and deliver to the assessor, when demanded, a true and verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in the manner of all personal property in his possession or under his control, belonging to, held or held in trust for taxation, as agent, or attorney, guardian, parent, trustee, assignee, administrator, receiver, accounting officer, partner, factor, or in any other capacity; no person shall be required to include in his statement any share of the capital stock of any corporation, company, or association required to list and return as the 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 corporation, has not made a full, fair, and complete list thereof, or of property he is required to list, or that the property so listed by such party is required to list, and if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2032. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the information required by the statement, and shall enter at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any assessor or deputy assessor may enter any dwelling house, when necessary in the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person, officer, or employee of any corporation, company, or association, authorized by law to be made a a basis of imposing or reducing any tax or assessment, who shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 2000. Classification of Property. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified 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 twenty-five (25) per cent of the amount at full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located shall then be now, shall be classified and assessed in accordance with the rate of the class to which it belongs, if it be not iron ore. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessed value assessable land exclusive of the ore shall be determined and the aggregate of the two shall be the value assessable against that tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used in the home for personal and domestic purposes or for the furnishing or equipping of such home, shall be valued and assessed at twenty (20) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three (3) and class four (4) of section 2000 of the Revised Laws, implements and machinery and farmers tool therewith, household furniture, and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three (3) and class four (4) of section 2000 of the Revised Laws, shall be valued and assessed at twenty (20) per cent of the true value thereof, Provided, that the value of such personal property owned by persons engaged in farming and not held for sale, all such agricultural tools, implements and machinery shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all such agricultural tools, implements and machinery shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

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Class 3rrrr. All agricultural products in the hands of the producer and not held for sale, all such agricultural tools, implements and machinery shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3ssss. All agricultural products in the hands of the producer and not held for sale, all such agricultural tools, implements and machinery shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

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Class 3vvvv. All agricultural products in the hands of the producer and not held for sale, all such agricultural tools, implements and machinery shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

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Class 3xxxx. All agricultural products in the hands of the producer and not held for sale, all such agricultural tools, implements and machinery shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3yyyy. All agricultural products in the hands of the producer and not held for sale, all such agricultural tools, implements and machinery shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3zzzz. All agricultural products in the hands of the producer and not held for sale, all such agricultural tools, implements and machinery shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Section 1986, Mason's Minnesota Statutes, 1927. 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 names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Department of Taxation* 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 consumed in attending said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the actually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

Mill of Bay River, Minn.

Bay River Vil — Unorg. Sch. Dist.

INDEX TO SECTIONS

SECTION	PAGE
Sec. 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	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. ..... *Range No.* ..... *Mer. P. M.*

6	5	4	3	2	1
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

Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1941.

FORM 1

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted in Rows Not more than Four Feet each way	Have the Trees been kept to that Condition by cultivating or mulching for at least three years after each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination as provided by Section 6830, of Mason's Minnesota Statutes, 1927.

..... *Assessor.*

Dated ..... *1942.*

List of Lands in the ..... of ....., County of ....., Minn., for the Year 19..... Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 234 Miller-Davis Company, Minneapolis. State—Form No. 67

LANDS BECOMING HOMESTEADS								LANDS CEASING TO BE HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land		NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land	
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres	100ths			SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres	100ths

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

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 3 Miller-Davis Company, Minneapolis

NAMES OF PROPERTY OWNERS	DESCRIPTION	Lot	Block	Rng.	True and Full Value of Structures worth more than $200 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
Olaf Johnson	Log Dwelling	5	1		30	Old Log	12	✓
Olaf Johnson		6	1					
C. A. Walker	Frame Dwelling	~~4~~	5		60	Frame	24	✓

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

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 2 [illegible]

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rge.	True and Full Value of Structures worth more than $100 each	KIND OF STRUCTURES	Amount Value of Additional Structures	Reduction of Assessed Value. Amount of Loss occasioned by Fire, Flood or otherwise
					Dollars		Dollars	Dollars

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the Village of BOY RIVER, MINN., County of Cass, Minn., for the Year 1941.

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value Unexpended on Lands Class 3B 20% Class 3B 25% Class 3C (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)
L. G. Erickson	wm	Original Plat	1	1				no	25					~~[illegible]~~	~~[illegible]~~ 10	~~[illegible]~~	✓	
L. G. Erickson	"	" "	2	1				no	20					~~[illegible]~~	~~[illegible]~~ 8	✓		

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the ..... of ....., County of ....., Minn., for the Year 1941.

FORM 314 MILLER-DATE DENVER, MINNEAPOLIS

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3D.)

NAME OF OWNER	DESCRIPTION OF PROPERTY: School District	Subdivision	Sec. or Lot	Twp. or Block	Range	Number Acres of Land (Acres / 100ths)	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dwellings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Improvements and Structures and Machinery (Dollars)	Assessed Value of Improvements Included in Cols. 32 & 33 Class 3B 25% Class 3C 27% Class 3C (Dollars)	Assessed Value of Homesteads in 3D, 40 per cent, Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized for the Department of Taxation (Dollars)

CLASS 3—Continued

37 Bnd, Trustee and Guarantor of Bonds Secured by Mortgage, Trust Deed, Gtee. Bond Secured by Bond Mortgage Also of Bonds Issue Dates	38a Shares of Stock of Banks and Other Corporations Exempt from Taxation on account of Stock or Mortgages (Non Resident)	39 All other Property Assessable in lieu in Class 3 stock not in Item carried in Items 34 to 38 inclusive	Total Assessed Value Class 3	Total True and Full Value Class 3	40 Farm Tools, Implements, Machinery, Gasoline Operated Wagons, Sleighs and Sprays and in the Hands of Farmers Actual Period	41 Grain, Stock Feed, Fertilizer and Other Agricultural Products and Supplies Including Potatoes and Hay in Hands of Producers and Held for Sale	42 Threshing Machines, Combines and other Power Equipment used in the Owner is carrying on Any Farm, Business with Outfits not Over-Ten Years of Expense	43 Engines, Portable Engines and Steam Boilers Used in Agricultural Pursuits	44—Horses, Mules and Asses Used Exclusively for Agricultural Purposes: A Under One Year	B One Year Old Under Three Years	C Three Years Old Under Ten Years	D Ten Years Old Under Sixteen Years	E Sixteen Years Old Over	Total Assessed Value Class 3-A	Total True and Full Value Class 3-A	45 Public Elevators, Public Warehouses and Railway Lands	46 Structures on Lands Held U. S. Lease and Lands Leased from Indian Tribes for Not Less Than Three Years	47 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft	48 Street Railway Cars	49 Mills, Poles, Wires, Pipes, Conduits, Mains, and Plant of Street Railway, Light, Heat, Power, Water and Gas Companies	50 Billboards and Advertising Devices	51 All Other Taxable Personal Property not Included in the Foregoing Items	Total Assessed Value Class 4	Total True and Full Value Class 4	
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	No. / Assessed Value Dollars	Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	
			501	1503	45		60	20	1 / 3	1 / 5	2 / 8	5 / 40		181	1810										1
			221	663																					2
			2025	6075																					3
			2600	7800												2000							2000	5000	4
			475	1425	20			60				2 / 20		100	1000										5
			475	1425																					6
			587	1761	30			50		2 / 6	3 / 30			116	1160										7
			3465	10395																					8
			10349	31047	95		60	130	1 / 3	3 / 11	5 / 38	7 / 60		397	3970	2000							2000	5000	
37	38	39			40	41	42	43	A	B	C	44	D	E		45	46	47	48	49	50	51			

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment, You will please follow form as indicated on this Sample Sheet

County of ....., State of Minnesota, for the Year 1941.

CLASS 3-A—Assessed at 10% of True and Full Value

CLASS 4—Assessed at 40% of True and Full Value