

ASSESSMENT BOOK

FOR THE YEAR

1932

Village of Long 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., AFR. 19 1932.

W. E. Dickinson Assessor of the Village of Bay River for the year 1932, 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. W. E. Dickinson 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. 1986. 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, and the personal property of such company or corporation in which he is an owner, partner, agent, trustee, receiver, or administrator.

Sec. 1988. . . . 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, and the personal property of such company or corporation in which he is an owner, partner, agent, trustee, receiver, or administrator.

Sec. 1990. . . . 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, and the personal property of such company or corporation in which he is an owner, partner, agent, trustee, receiver, or administrator.

Sec. 1992. . . . 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, and the personal property of such company or corporation in which he is an owner, partner, agent, trustee, receiver, or administrator.

Sec. 1994. . . . 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, and the personal property of such company or corporation in which he is an owner, partner, agent, trustee, receiver, or administrator.

Sec. 1996. . . . 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, and the personal property of such company or corporation in which he is an owner, partner, agent, trustee, receiver, or administrator.

Sec. 1998. . . . 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, and the personal property of such company or corporation in which he is an owner, partner, agent, trustee, receiver, or administrator.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where such guardian resides, and every other person under guardianship where the ward 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 listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of a tract of land, or of any other real estate, who moves the same to another place within this state, shall be assessed in either place of listing before his appointment.

Sec. 2018. . . . Property in case of death. In case of death of a person, the personal property of such person shall be listed and assessed at the place of listing before his appointment.

Sec. 2019. . . . Property in case of death. In case of death of a person, the personal property of such person shall be listed and assessed at the place of listing before his appointment.

Sec. 2020. . . . Property in case of death. In case of death of a person, the personal property of such person shall be listed and assessed at the place of listing before his appointment.

Sec. 2021. . . . Property in case of death. In case of death of a person, the personal property of such person shall be listed and assessed at the place of listing before his appointment.

Sec. 2022. . . . Property in case of death. In case of death of a person, the personal property of such person shall be listed and assessed at the place of listing before his appointment.

Sec. 2023. . . . Property in case of death. In case of death of a person, the personal property of such person shall be listed and assessed at the place of listing before his appointment.

Sec. 2024. . . . Property in case of death. In case of death of a person, the personal property of such person shall be listed and assessed at the place of listing before his appointment.

Sec. 2025. . . . Property in case of death. In case of death of a person, the personal property of such person shall be listed and assessed at the place of listing before his appointment.

Sec. 2026. . . . Property in case of death. In case of death of a person, the personal property of such person shall be listed and assessed at the place of listing before his appointment.

Section 1995, 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 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 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 compensation of four dollars per day for each day necessarily consumed in attending said meeting and returning from the same, and mileage at the rate of five cents per mile, each mile necessarily traveled in going from his home to 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.

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS
							True and Full Value of Lands 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 Lands Including all Structures, Improvements and Machinery Dollars	
	<u>Boy River Vil.</u>										
	<u>unplatted</u>										
	Lands										
	+ 66.30										
	= 166.30										
	25% dec. by state										
	= 124.73										
	<u>Platted</u>										
	Lands										
	+ 76.40										
	= 176.40										
	25% dec. by state										
	= 132.30										

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS		
							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 Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
	<u>Unplatted</u>											
<u>Foote Bros. & Co.</u>	<u>Se + Sw + less Rt. way & less 4.79 ac. net of 29</u>	<u>143</u>	<u>27</u>		<u>26.88</u>	<u>260</u>			<u>260</u>	<u>87</u>		<u>109</u>
<u>Fred Carlson</u>	<u>Se + Sw + - ne of Rt. way</u>				<u>4.79</u>	<u>125</u>	<u>100</u>	<u>150</u>	<u>160</u>	<u>87</u>		<u>82</u>
<u>Tri-State Land Co</u>	<u>nw + Se + less Bldg. 5 - Boy River</u>				<u>73.</u>	<u>730</u>			<u>730</u>	<u>243</u>		<u>303</u>
"	<u>Sw + Se + " Bonick Addn.</u>											
<u>J. N. Marv</u>	<u>ne + ne + less 500 ft. way</u>	<u>32</u>	<u>143</u>	<u>27</u>	<u>38</u>	<u>304</u>			<u>304</u>	<u>101</u>		<u>126</u>
<u>Tri-State Land Co</u>	<u>nw + ne + " Rt. way & Plat</u>				<u>28</u>	<u>224</u>			<u>224</u>	<u>75</u>		<u>94</u>
<u>Foote Bros. & Co.</u>	<u>ne + nw + - Lot 2</u>				<u>33</u>	<u>270</u>			<u>270</u>	<u>90</u>		<u>112</u>
	<u>Grand Total Unplatted</u>				<u>204.42</u>	<u>1888</u>	<u>160</u>		<u>2048</u>	<u>683</u>		<u>826</u>

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1932.

Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS.

Assessor's Return of Taxable Real Property in the Village of _____ of _____, County of _____, Minn., for the Year 1932.

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.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for B.B. Ralph, Fred W. Anderson, Footh Bros. & Co., Margaret Sather, Frank M. Raines.

495 2265 2760 1104 943

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1932. 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.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (Subdivision, Sec. or Lot, Town or Block, Range), ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value, Assessed Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1932. 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.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (Subdivision, Sec. or Lot, Town or Block, Range), ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value, Assessed Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1932.

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.

NAMES OF OWNERS	No. of School District	DESCRIPTION			ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
							True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					
First St. Bk., Boy River			1	5				30				12	
Robt. L. Mix			2					30				12	
"			3		40	540	720	580	750	300		232	
E. R. Sherman			4		40	203	270	243	300	120		97	
Tri-State Land Co.			5					30				12	
B. B. Ralph			6		40	203	270	243	300	120		97	
Oak Hills Fellowship, Inc. (Church)			7										
								190	1260	1440	576	474	

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1932.

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.

NAMES OF OWNERS	No. of School District	DESCRIPTION			ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission	
							True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						
Bonick's Add'n.			1	1				40	30	150	100	115	130	52
Harry Camp			2					30				30	12	46
"			3					30				30	12	16
"			4					30				30	12	16
"			5		40	30	150	200	190	230		92	76	76
"			6					30				30	12	16
"			7		40	30	323	430	363	460	184	184	145	145
Fred W. Anderson.														
Out Lot "A"														
								440	270	730	940	376	347	347

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1932.
Platted Real Estate—Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33½ per cent of True and Full Value.

NAMES OF OWNERS	No. of School District	DESCRIPTION			ASSESSOR'S VALUATIONS				
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars
							True and Full Value of Lands Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	

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Property in the _____ of _____, County of _____, Minn., for the Year 1932.
Estate—Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33½ per cent of True and Full Value.

DESCRIPTION	SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
						True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
							True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					

