

ASSESSMENT BOOK

FOR THE YEAR

1941

Village of Cass Lake

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,

APR 23

CASS

County, Minn.

1941.

Frank J. Sorensen, Assessor of the Vill. of Cass Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books 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.

J. E. Sorensen

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 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 that day, shall be listed by or for the person acquiring it in the manner following:

1. Every person of full age and sound mind, being a resident of this State, shall list and assess, in his own name, all real and personal property of which he is the owner, including stock of joint stock or other companies or corporations, when the property of such company or corporation is not assessed in this manner; provided, that any stock of such company or corporation shall not be assessed in this manner if it is otherwise controlled by him as the agent or attorney, or on account of his position as guardian, trustee, executor, administrator, receiver, or assignee, or if the property is subject to a check or other lien due from or owing by any person, company or corporation.
2. He shall also list separately, and in the name of, his wife, minor children, and dependent persons, all real and personal property which they own, but which is not assessed in this manner; provided, that any such property shall not be assessed in this manner if it is otherwise controlled by him as the agent or attorney, or on account of his position as guardian, trustee, executor, administrator, receiver, or assignee, or if the property is subject to a check or other lien due from or owing by any person, company or corporation.
3. The property of a person for whose benefit it is held in trust, shall be listed and assessed in the name of the trustee, by the trustee; provided, that any such property shall not be assessed in this manner if it is otherwise controlled by him as the agent or attorney, or on account of his position as guardian, trustee, executor, administrator, receiver, or assignee, or if the property is subject to a check or other lien due from or owing by any person, company or corporation.
4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
5. The property of a body politic or corporate, by the proper officer thereof.
6. The property of a firm or company, by a partner or agent thereof.
7. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as provided.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, carried on; provided, that logs and timber cut from lands within and listed in to transportation, and property, found on May 1, and all taxes thereon shall be paid into the different funds of the county or town, or district where such property is located, and the same shall not be removed beyond the borders of this state until all taxes thereon have been paid.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the property shall be listed and assessed in the name of the person owning it in the county, town, or district where the same is situated. Sec. 2122. Laws 1922. Household Goods. All household goods and fixtures, wearing apparel of members of the family, and all personal property, such as pianos, automobiles, and other such things, 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 railroad, shall be listed and assessed in the district where the same are operated and exclusively controlled by such company. Sec. 2010. Power companies. All power companies, whether or not organized under the laws of this state, shall be listed and assessed in the county, town, or district in which they are operated. Sec. 2011. Personal property of electric light and power companies. All personal property of electric light and power companies having a fixed site shall be listed and assessed in the county, town, or district where such property is located.

Sec. 2016. Assignors and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the county, town, or district where the same is located. Sec. 2017. Property in hands of banks, etc. The owner of personal property, remaining from one county, town, or district into this state from another state, between said dates shall list and assess the same in the county, town, or district where such property is located in which he resides, unless he shall make it a part of the property in another state. Sec. 2018. Where listed in case of doubt. In case of doubt as to the county, town, or district where personal property or where it cannot be listed and assessed, it shall be listed and assessed in the county, town, or district where the same is usually kept.

Will of Cass Lake, Cass

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 and real estate owned by him, in the manner and in the form provided in this chapter; he is required to list for taxation, in addition to the real estate owned by him, as trustee, executor, administrator, receiver, guardian, or assignee, any real estate in which he has an interest, and which is not assessed in this manner, and which he is required to list for taxation in this state. Sec. 2003. Examination under oath. Whenever the assessor is required to examine any real estate, or any other personal property, or any other person, who shall willfully make any statement or return which he knows to be untrue, he shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. All real and personal property for taxation shall be classified as follows: Class 1. Real estate. All real estate in this state shall be assessed at its full and true value, and assessed at fifty (50) per cent of such full and true value. Class 2. Household goods. All household goods and fixtures, wearing apparel of members of the family, and all personal and domestic purposes, or for the furnishing or equipping of a household, shall be assessed at their true value, and assessed at twenty-five (25) per cent of the full and true value thereof. Class 3. Agricultural products. All agricultural products, except as provided by class one (1) and class two (2), shall be assessed at their true value, and assessed at twenty (20) per cent of the full and true value thereof. Class 4. Unplatted real estate, except as provided by class one (1) and class two (2), shall be assessed at their true value, and assessed at twenty (20) per cent of the full and true value thereof.

Sec. 1994. Value of Personal Property. The value of personal property shall be determined by its true value, and assessed at ten (10) per cent of the full and true value thereof. Sec. 1995. Value of Real Estate. The value of real estate shall be determined by its true value, and assessed at fifty (50) per cent of the full and true value thereof. Sec. 1996. Value of Agricultural Products. The value of agricultural products shall be determined by their true value, and assessed at twenty (20) per cent of the full and true value thereof.

Sec. 1997. Failure to Obtain Lists. In case of failure to obtain lists of real estate, or other personal property, or other person, who is authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall willfully make any statement or return which he knows to be untrue, he shall be guilty of a gross misdemeanor. Sec. 1998. Classification of Property. All real and personal property for taxation shall be classified as follows: Class 1. Real estate. All real estate in this state shall be assessed at its full and true value, and assessed at fifty (50) per cent of such full and true value.

Sec. 1986. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and assessment books, complete lists of all lands or lots, or both, of unknown or so stated opposite each tract or lot, the number of acres, and the lot or parts of lots, block, including all other property, as shown on the personal property assessment book. The assessment books and books shall be in readiness for delivery to the assessors on or before the third Monday in APRIL, of each year. Sec. 1987. 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 distributing to them the laws of the state. Each assessor attending such meetings shall receive as compensation for such attendance 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, to be paid to the assessor by the county treasury upon the warrant of the county auditor. Sec. 1988. The county auditor shall annually provide the necessary assessment books and assessment books, complete lists of all lands or lots, or both, of unknown or so stated opposite each tract or lot, the number of acres, and the lot or parts of lots, block, including all other property, as shown on the personal property assessment book. The assessment books and books shall be in readiness for delivery to the assessors on or before the third Monday in APRIL, of each year.

Vil. of Cass Lake - Sch. Dist. #3.

For Convenience of Auditor in Showing Boundaries of School Districts

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

	6	5	4	3	2	1
	7	8	9	10	11	12
	13	17	18	15	14	19
	19	20	21	22	23	24
	30	29	28	27	26	25
	31	32	32	34	35	36

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

FORM 1		Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that Condition by replacing all that may have died each year	Condition of Trees	REMARKS
NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS								

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 6250, of Mason's Minnesota Statutes, 1927.

Assessor. Dated..... 1941.

VILLAGE OF CASS LAKE (cont'd.)

WEST CASS LAKE (cont'd.)

NAME	LOT	BLOCK	INDICATE HOMESTEAD	TRUE & FULL VALUATION LAND	BUILDINGS	TOTAL	ASSESSED VALUE
Bernard Stolts	19	18	yes	22			6
"	20	18	"	22	500		131
"	21	18	"	22			6
"	22	18	"	22			6
"	23	18	"	22			6
"	24	18	"	25			6
Mrs. Loretta B. Kendrick	4	27	yes	22			6
"	5	27	"	22	100		31
"	6	27	"	22			6
"	7	27	"	22			6
"	8	27	"	22			6
"	9	27	"	22	300		81
"	10	27	"	22			6
"	11	27	"	22			6
"	12	27	"	25			6

VILLAGE OF CASS LAKE (cont'd.)

ORIGINAL PLAT (cont'd.)

NAME	LOT	BLOCK	INDICATE HOMESTEAD	TRUE & FULL VALUATION LAND	BUILDINGS	TOTAL	ASSESSED VALUE
Victor H. Anderson	1	28	yes	25			6
"	2	28	yes	22			6
ORIGINAL PLAT - 2ND DIVISION							
Ralph Church	13	32	yes	18			5
"	14	32	"	18			5
"	15	32	"	18			5
"	16	32	"	18			5
"	17	32	"	18	100		30
"	18	32	"	18			5
Donald Clark	19	36	yes	18			5
"	20	36	"	18			5
"	21	36	"	18	100		30
"	22	36	"	18			5
"	23	36	"	18			5
"	24	36	"	22			6
Henry Arndt	16	38	yes	18	150		42
WEST CASS LAKE							
Ralph Rice	11	15	no	60			24
"	12	15	"	75	400		190
Caroline Hobbs	5	17	yes	10	50		15
"	6	17	yes	10			3
Bernard Stolts	13	17	yes	15			4
"	14	17	"	10			3
"	15	17	"	10	500		128
"	16	17	"	10			3
"	17	17	"	10			3
Olin Sather	3	18	yes	22	75		24
"	4	18	"	22			6
Bernard Stolts	15	18	"	22			6
"	16	18	"	22			6
"	17	18	"	22			6
"	18	18	"	22			6

To be assessed as of May 1, 1941.

VILLAGE OF CASS LAKE

TOWNSHIP

NAME	LOT	BLK.	INDICATE HOMESTEAD	TRUE & FULL VALUATION LAND	BUILDINGS	TOTAL	ASSESSED VALUE
Walter Benjamin	21	10	no	15			6
"	22	10	no	15			6
Clara Harlin ORIGINAL PLAT							
Clara Harlin	13	11	yes	50			13
"	14	11	"	50	400		113
"	15	11	"	50			13
Thos. T. Thompson	8	14	no	25			10
"	9	14	"	25			10
"	10	14	"	25			6
Louis Witofake	11	14	yes	25			33
"	12	14	"	30	100		6
Mrs. Julia Beaulieu	1	18	yes	10			3
"	2	18	"	10	100		24
"	3	18	"	10			3
"	4	18	"	10			3
Knealand Molash	5	18	yes	10	40		13
"	6	18	"	10			3
"	7	18	"	10			3
Olaf John Jone	8	18	yes	10	40		13
Mrs. Mary S. Roy	22	18	no	13			5
"	23	18	"	13	30		17
George Benjamin	24	19	yes	15	75		23
Grace Smier	11	21	yes	22			6
"	12	21	"	22			6
"	13	21	"	22			6
"	14	21	"	25			6
Cecil Artell	1	22	yes	25	50		19
"	2	22	"	22			6
Thos. E. Smith	20	23	yes	20			5
Elmer Kallstrom	11	25	no	22	75		29
"	12	25	no	25			10

1941.

CASS LAKE

Soo Railway Leases

Lease No.	Lessee	Area Sq. Ft.
3595	Standard Oil Co., Duluth, Minn.	14,000
1831	King Lumber Lumber Co., Grand Rapids, Minn.	7,700
5298	Deep Rock Oil Corp., Chicago, Ill.	7,000

Great Northern Railway Leases
King Lumber Co
Alvon Peros. (Now owned by Chas. Druff)

87. x .40 = 35
51. = 20
47. = 19
21 = 8
33 = 12

Indicate Homestead True & Full Value Land Bldgs. Total Assessed Valuation

Lots Sold April 30, 1941:

Robert B. Roy, Lot 20 & 21, Blk. 18, O. P. Cass Lake	no	26			810
S. A. Benjamin, Lots 7 & 8, Blk. 22, O. P. Cass Lake	yes	44			1211

Cont'd in packet 11/24/41 C.L.B.

