

**ASSESSMENT BOOK**

FOR THE YEAR

**1941**

*Village of Federal Dam*  
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 23 1941.

Frank Leys Assessor of the Village of Federal Dam

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.

A form of the return to be signed by you is appended in this book. J. E. Larson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1914. 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.
Sec. 1984. \* \* \* Personal Property shall be listed and assessed annually with reference to its value on the first day of January next following the date of the assessment.
Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or his business is carried on: Provided, that logs and timber cut from lands within and designed to be transported to a sawmill, or to be used in the manufacture of lumber, shall be paid into the different funds of the county tax on the first day of January next following the date of the listing of such property.
Sec. 2012. Personal property of electric light and power companies having a fixed situs in any city, village or town, or district in which he resides, shall be listed and assessed in the same manner as other personal property.
Sec. 2013. Where listed in case of death. In case of death as to the proper place of listing personal property in this county, the assessor shall be determined by the county board of equalization; and if between dif-

ferent counties, or places in different counties, by the Minnesota Department of Taxation; and when determined in either case shall be a binding authority.
Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for his tax is not making an accurate statement of the value of his real and personal property, he may examine such person under oath in regard to the amount of the property so listed, and if he is satisfied that the person has made a full, fair and complete list thereof, he may assess the same as shown on such list.
Sec. 1992. Classification of Property. All real and personal property subject to a general property tax and not included 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 full and true value thereof.
Class 2. All household goods, including, but not limited to, furniture, fixtures, and other articles of personal property, shall be valued and assessed at ten per cent of the full and true value thereof.
Class 3. All platted real estate, except as provided by class one (1) and class two (2), shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.
Class 4. All property not included in the preceding classes shall be valued and assessed at forty per cent of the full and true value thereof.

Section 1936, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, or at the expense of each assessment district. He shall make out, in the real property assessment book, complete lists of all real property in each assessment district, showing the names of the owners, if to him known, and, in unimproved lands, the acreage of each tract or lot, or blocks included in each description. 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 traveled in going from his home to and returning from the county seat at the rate of five cents per mile for each mile necessarily traveled in going from the county treasury upon the warrant of the county auditor, to be computed by the usually traveled route and paid out of the county treasury.

Village of Federal Dam, Cass





**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 33 1/3 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

FORM 3 STATE TAX COMMISSION, MINNEAPOLIS

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

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

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 33 1/3 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 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	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
											Subdivision	Sec. or Lot	Rng. or Block	Number of Acres of Land Acres 100ths		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 25% Class 3C Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 4 Dollars	Total Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	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 Department of Taxation Dollars
																	True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
									S. G. Lemke	un.		3	5		yes	16		16	4		4				
									Richard & Lois Ware	un.		5	5		no	15	75	90		36	36				
									Richard & Lois Ware	un.		6	5		no	10		10		4	4				
									Lloyd Whitted	un.		1	10		yes	12		12	3		3				
									Lloyd Whitted	un.		2	10		yes	12		12	3		3				
									H. H. Zaiser	un.		3	10		no	10		10		4	4				
									H. H. Zaiser	un.		4	10		no	10		10		4	4				
									Frank Joseph Pecka	un.		5	10		no	10		10		4	4				
									Frank Joseph Pecka	un.		6	10		no	10		10		4	4				
									Wm Butterfield	un.		7	10		yes	12		12	3		3				
									Wm Butterfield	un.		8	10		yes	12		12	3		3				
									George E Patton	un.		10	13		yes	12		12	3		3				
									George E Patton	un.		11	13		yes	12	100	112	28		28				
									George E Patton	un.		12	13		yes	12		12	3		3				
									Mrs Alice Bartlett	un.		5	14		yes	8		8	2		2				
									Mrs Alice Bartlett	un.		6	14		yes	8		8	3		3				
									Oscar Elison	un.		11	18		no	10	110	120		48	48				
									Oscar Elison	un.		12	18		no	10		10		4	4				



