

ASSESSMENT BOOK

FOR THE YEAR

1932

Village of Remer

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 19 1932.

William Pearce Assessor of the Village of Reseda

According to the requirements of law, I herewith deliver to you the list and Personal Property Assessment books for the said Village 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.

G. A. Galt 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 all his money, credits, bonds, shares of stock, real estate, and other personal property which he owns, or which he is entitled to receive, or which he has deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.
2. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.
3. The property of a person for whose benefit it is held in trust shall be listed by the trustee.
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 agent or 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 a manufacturer or other person, by such person.
8. The property of a person for whose benefit it is held in trust shall be listed by the trustee.

Sec. 1988. Where listed. Except as otherwise provided in this chapter, real and personal property shall be listed and assessed in the town, city, village or district where the owner, agent, or trustee resides.

Sec. 1990. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town, city, village or district where his business is carried on, and shall be listed and assessed on May 1, and all other personal property of such person shall be listed and assessed on the first day of the month next following the date of the listing of the merchant or manufacturer.

Sec. 1992. Farm property of non-resident. When the owner of a farm is a non-resident, the farm shall be listed and assessed in the town, city, village or district where the farm is situated; provided, that if the owner is a resident of this state, the farm shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 1994. Household Goods. All household goods, including furniture, fixtures, and other personal property, shall be listed and assessed in the town, city, village or district where the owner, agent, or trustee resides.

Sec. 1996. Farm property. The personal property of a person owning a farm shall be listed and assessed in the town, city, village or district where the farm is situated; provided, that if the owner is a resident of this state, the farm shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 1998. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town, city, village or district where the principal place of business of such company is located.

Sec. 2000. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town, city, village or district where the principal place of business of such company is located.

Sec. 2002. Estates of decedents. The personal property of a decedent shall be listed and assessed in the town, city, village or district where the principal place of business of such decedent was located at the time of his death.

Section 1986, 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 tax assessed thereon, 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 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 usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

Sec. 2011. Persons under guardianship. The personal property of a person under guardianship shall be listed and assessed in the town, city, village or district where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2013. Assessor and receiver. Personal property in the place of listing before the assessor, listed and assessed at the place of listing before the assessor.

Sec. 2017. Property moved between May and July. The owner of personal property, moving from one county, town, or district to another, shall list and assess such property in the county, town, or district in which he is first valued upon by the assessor. A personal assessor shall list and assess such property in the county, town, or district in which he is first valued upon by him on May 1, and all other personal property of such person shall be listed and assessed on the first day of the month next following the date of the listing of the person.

Sec. 2019. Where listed in case of death. In case of death of a person, the personal property of such person shall be listed and assessed in the town, city, village or district where the person resided at the time of his death; provided, that if the person was a resident of this state, the personal property shall be listed and assessed in the town or district in which the principal place of business of such person was located at the time of his death.

Sec. 2021. Lists to be verified. Every person required to list his personal property shall verify the same by signing a statement under oath, which shall be filed with the assessor. The assessor shall also make examination of the personal property of such person, and shall list and assess the same in accordance with the provisions of this chapter.

Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property, and shall list and assess the same in accordance with the provisions of this chapter.

Sec. 2025. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is known to be false, shall be liable to a fine of not more than fifty dollars, or to imprisonment for not more than six months, or to both such fine and imprisonment.

Sec. 2027. Assessor may enter upon land. An assessor may enter upon any land, or any other premises, for the purpose of ascertaining the value of such land, or any other premises, and for the purpose of listing and assessing the same.

Sec. 2029. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is known to be false, shall be liable to a fine of not more than fifty dollars, or to imprisonment for not more than six months, or to both such fine and imprisonment.

Sec. 2031. All household goods and furniture, including clocks, musical instruments, sewing machines, waste paper, and other articles, shall be listed and assessed in the town, city, village or district where the owner, agent, or trustee resides.

Sec. 2033. Live stock, poultry, all agricultural products, except such as are provided for in this chapter, shall be listed and assessed in the town, city, village or district where the principal place of business of such owner, agent, or trustee is located.

Sec. 2035. All real estate, including land, buildings, and other improvements, shall be listed and assessed in the town, city, village or district where the principal place of business of such owner, agent, or trustee is located.

Sec. 2037. All personal property, including money, credits, bonds, shares of stock, and other personal property, shall be listed and assessed in the town, city, village or district where the owner, agent, or trustee resides.

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Sec. 2073. All personal property, including money, credits, bonds, shares of stock, and other personal property, shall be listed and assessed in the town, city, village or district where the owner, agent, or trustee resides.

Sec. 2075. All personal property, including money, credits, bonds, shares of stock, and other personal property, shall be listed and assessed in the town, city, village or district where the owner, agent, or trustee resides.

Sec. 2077. All personal property, including money, credits, bonds, shares of stock, and other personal property, shall be listed and assessed in the town, city, village or district where the owner, agent, or trustee resides.

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Village of Remer - (Consolidated District # 1.)

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
13	17	18	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, 1932.

No. of Acres of Trees	Were Trees Originally Planted and more than 12 feet apart each way	Have the Trees been kept in that Condition by replanting all that may have died each year	Condition of Trees	REMARKS	Sec.	Twp.	Range	No. of Acres of Trees	No. of Acres of Trees	No. of Acres of Trees	No. of Acres of Trees	No. of Acres of Trees	No. of Acres of Trees	NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES		POST OFFICE ADDRESS		DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING		

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 General Statutes of Minnesota, 1928.

Assessor

Dated 1932

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 Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land including all Structures, Improvements and Machinery Dollars	
								True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars			
					Acres	100ths						

Remer's Dil.

Unplatted

Land *Advs.*

+ 3.30 + 12.00

= 103.30 = 112.00

25% Acc. by State

= 77.48 = 84.00

Platted

Land *Advs.*

+ 14.90 + 13.70

= 114.90 = 118.70

25% Acc. by State

= 86.18 = 84.90

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
						True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land including all Structures, Improvements and Machinery Dollars	Assessed Value of Land 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					
Elmer Johnson	NE 1/4 of NE 1/4 - Lot 1	1	14126	4003	497635	399475	891110	370				297	
Thos. M. Klement	NW 1/4 of NE 1/4 - Lot 2				40 10	1000		1000	333			258	
H. L. R & Iron Co.	SE 1/2 of NE 1/4 less 6 ac. to Sch.				34	547700	470500	967200	400			321	
Malvina C. Simpson, <i>Rev. Co.</i>	SE 1/2 of NE 1/4				40	387500	336400	773900	300			244	
Immigration Land Co.	NE 1/4 of NW 1/4 - Lot 3 less 26 x 2 ac. Sch.				13 69	252325	4750	294375	125			98	
Christine M. Greene	NW 1/4 of NW 1/4 Lot 4 less Ry. Rt. way.				40 20	581750	710250	791000	333			264	
Irek Siventkopske	2 ac. of SE 1/4 of NW 1/4				2	77100	1000	917100	367366			306	
Thos. M. Klement	3 ac. of SE 1/4 of NW 1/4 (131.9' x 655)				3 00	75		75	25			19	
Tri State Land Co.	NW 1/4 SW 1/4 less 11 ac. & Platted portion; also less Ry. Rt. way				16	400		400	133			103	
Alv Anderson	SW 1/4 of SW 1/4				4 0	600		600	200			155	
"	W 1/2 of SE 1/4 of SW 1/4				2 0	387500	336400	723900	300			241	
Gust Sjoblom	E 1/2 of SE 1/4 of SW 1/4 less 7 1/2 ac. Plat. & <i>Sjoblom's Advs.</i>				16 75	232300	257300	484600	200			161	
Rera Wittwer	11 ac. of NW 1/4 of SW 1/4				11	150		150	50			39	
Leslie O. Killians	NE 1/4 of SE 1/4				4 0	465600	386400	8011000	333			267	
Alfred J. Rowen & Thresa Rowen	SE 1/4 of SE 1/4 less				28 29	465600	504600	969200	400			323	
					385 06	7235	4375	11610	3868			3093	
								3869					

Assessor's Return of Taxable Real Property in the _____ of _____ County of _____ Minn., for the Year 1932.
 Unplatted Real Estate—Assessed at 33 1/4 per cent of True and Full Value.

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1932. 1
 Platted Real Estate—Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33 1/4 per cent of True and Full Value.

NAMES OF OWNERS	No. of School District	DESCRIPTION	Sec. or Lot	Town or Block	Number of Acres	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS					
						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	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	

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		Original Plat												
Elizabeth H. Magnuson			43	5	59	600		552	650	260				221
Leo E. Renn				3		50		50	50	20				17
H. A. W. Kasper			43	5	594	700		637	750	300				250
			43	5	594	700		637	750	300				250
Fred Swentkyfe				6		100			100	40				34
			259	300	1698	2000		1959	2300	920				783
				8										
Chas. J. Skell				9		100			100	40				34
Werner Free			86	100	255	300		341	400	160				136
Arthur Scow				11		100			100	40				34
A. F. Mills			96	100	425	500		511	600	240				304
Henry Wittwer			259	300	237	2800		2634	3100	1240				1054
				13										
				14										
				15										
King Lumber Co.			86	100	594	700		680	800	320				272
				16										
Amy E. Kermes				17		100			100	40				34
			128	725	85	100		193	225	90				77
				18										
			1625	8400				10025	4010					3440

Assessor's Return of Taxable Real Property in the Village of Remer, 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, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for A. J. Gilbertson, L. W. Sanborn, Wesley A. Auro, Frank Troop, J. M. Klement, H. A. W. Kasper, Christina M. Greene, J. M. Klement, H. A. W. Kasper, Albertina Hoepfner, Rust Parker Company, J. M. Klement, A. J. Gilbertson & B. Barreton, Remer Land & Loan Co., First St. Bk., Remer.

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13 Section Hojse
underland

Sooken sold this

property

A. O. Rosdahl

Rever. Minn.

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

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Lots 5-6 (Parsonage)

This property rented
on May 1-1932 to

Mr E J Reach.

Value passed but

Not entered in totals

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

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A. A. CATER, AUDITOR
W. T. MCKEOWN, TREASURER
L. P. PETERSON, REGISTER OF DEEDS
A. K. MCPHERSON, CLERK OF COURT
C. E. MERRY, SHERIFF

OFFICE OF
A. A. CATER
AUDITOR, CASS COUNTY
WALKER, MINNESOTA

ED. L. ROGERS, ATTORNEY
A. B. OLIVER, JUDGE OF PROBATE
JOHN M. GREENE, SURVEYOR
EARL THOMAS, CORONER
N. W. SAWYER, SUPT. OF SCHOOLS

August 17, 1933

Wm. A. Peake
Remer, Minn.
Dear Sir:

In the 1932 assessment book for the village of Remer there was no valuation placed on Lot 6 - Block 9 - Original Plat.

The lot is entered in the name of Louise A. Conger. In the assessment book this lot is bracketed together with the West 5' of Lot 5, Blk. 9. However, the W. 5' of Lot 5 is entered in the name of the Eugene Wilson Post #346 of the American Legion. The two lots should have separate valuations.

Will you kindly inform me at the earliest opportunity what valuation Lot 6 should have?

Value of Lot #6 Blk 9.
\$30⁰⁰

Aug. 19-33.

Very truly yours,

L. O. Peterson

County Auditor
(by M.C.)

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Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

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

Assessor's Return of Taxable Real Property in the Village of Remer, 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 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, SUBDIVISION, No. of School District, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten notes and a diagram of an 'Outlot # 4'.

Assessor's Return of Taxable Real Property in the Village of Remer, 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, Number of Acres, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes handwritten entries for 'Gust Sjoblom' and 'John H. Koch'.

Grand Total Platted.

Handwritten totals: 160, 180, 340, 136, 19395, 55655, 350, 68250, 27352.

Handwritten total: 117, 23137.

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 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, Number of Acres, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. This page is mostly blank.

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 33 1/3 per cent of True and Full Value.

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

Tabular Statement of Real Property Assessment of the Village of Remer County of Cass, Minnesota, 1932.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS	
	True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including All Structures, Improvements and Machinery	Assessed Value of Land 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
Footings Brought Forward from Page 1 (unplatted)	385.06	1235	4375	11610	3869				Unplatted
" " " " 2 "	118.24	2240	1905	5144	1714				As. S. V. Val. per acre exclusive of improvements \$18.80
" " " " 1 (Platted)		1625	8400	11025	4010	4010			As. assessed Val. per acre including improvements \$11.09
" " " " 2 "		1870	15650	17520	7008	6828			
" " " " 3 "		1500	11200	12700	5097	5097			
" " " " 4 "	930.830	4390	3620	5260	2104	2104			
" " " " 5 "		790	3460	4550	1800	1800			
" " " " 6 "		655	3720	3775	1518	1410			
" " " " 7 "		615	600	1215	486	486			
" " " " 8 "		260	650	910	364	364			
" " " " 9 "		710	2545	3255	1302	1302			
" " " " 10 "		1000	1880	2880	1152	1152			
" " " " 11 "		470	1400	1870	748	748			
" " " " 12 "		315		315	126	126			
" " " " 12 "		1395	3070	4465	1766	1766			
" " " " 14 "		160	180	340	136	136			
Unplatted Total		9475	6280	999	16754	5583			
Average	503.30								
Grand Total		21870	67850	1249	55004	37732			
Grand Total Platted		12495	56455	350	69300	27697	27297		