

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Becker

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,

1941.

APR 23

County, Minn.,

CASS

George H. Lewis

Assessor of the Town of Becker

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 thereon 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.

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 on 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 the real and personal property of such company or corporation in not assessed in this book of lists, such or other companies or corporations, (when the property is not assessed in this book of lists) as follows:

2. He shall also list separately, and in the name of his principal, all real and personal property, such as the agency or attorney, or on account of, any other person, company, or corporation, and credit due 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 for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator; of a corporation whose assets are in the hands of a receiver, by such receiver.

4. The property of a firm or company, by a partner or agent thereof.

5. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchant, manufacturer, or otherwise.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property acquired by such company, shall be listed in the town, city, district where the owner, agent, or trustee resides.

Sec. 2008. Etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, and all other buildings, and all other property, shall be listed and assessed in the town, city, district where the same shall be located.

Sec. 2012. Personal property of electric light and power companies having a fixed situs in any city, village or town, shall be listed and assessed in the town, city, village or town where the same shall be located.

Sec. 2013. Estates of decedents. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a person under guardianship, and of every other person under guardianship, where the ward resides.

Sec. 2017. Property moving from one county to another. The personal property of a person moving from one county to another between May 1 and July 1, shall be assessed in either county.

Sec. 2023. Where listed. The personal property of a person moving from one county to another between May 1 and July 1, shall be assessed in either county.

Sec. 2024. Where listed. The personal property of a person moving from one county to another between May 1 and July 1, shall be assessed in either county.

Sec. 1982. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, on or before the first day of May, a list of the real and personal property owned by him on May 1 of the current year.

Sec. 1983. Assessor may order appraisal. In the event that the assessor is unable to determine the value of any real or personal property in his possession or under the control which by this chapter he is required to list for taxation as agent or attorney, or on account of, any other person, company, or corporation, he may order an appraisal of such property, and the assessor shall be required to include in his statement any share of any and all state lands in this state.

Sec. 1984. False statement regarding taxes. Every person who in making any statement, oral or written, which is required or required to list, and, if such person shall refuse to make full and true statement, or shall make a statement which is untrue in any material particular, or shall make a statement which is untrue in any material particular, shall be liable to a fine not exceeding ten dollars.

Sec. 1985. Failure to obtain list. In case of failure to obtain a list of the real and personal property owned by him on May 1 of the current year, the assessor shall be liable to a fine not exceeding ten dollars.

Sec. 1986. Assessor may order appraisal. In the event that the assessor is unable to determine the value of any real or personal property in his possession or under the control which by this chapter he is required to list for taxation as agent or attorney, or on account of, any other person, company, or corporation, he may order an appraisal of such property, and the assessor shall be required to include in his statement any share of any and all state lands in this state.

Sec. 1987. Classification of Property. All real and personal property subject to personal property tax and not subject to any other tax shall be classified as follows:

Class 1. Iron ore whether mined or unmined shall constitute a class of property, and shall be assessed at the value of the iron ore as mined or unmined, and the value of such property, and assessed at the same rate as such property, and shall be assessed at the value of the iron ore as mined or unmined, and the value of such property, and assessed at the same rate as such property.

Class 2. All platted real estate, except as provided by class one (1) and class two (2), shall be assessed at the value of the real estate as platted, and the value of such property, and assessed at the same rate as such property.

Class 3. All agricultural products in the hands of the producer or grower, and all agricultural tools, implements and machinery used by the grower in such business, shall be assessed at the value of the agricultural products, and the value of such property, and assessed at the same rate as such property.

Class 4. All platted real estate, except as provided by class one (1) and class two (2), shall be assessed at the value of the real estate as platted, and the value of such property, and assessed at the same rate as such property.

Class 5. All platted real estate, except as provided by class one (1) and class two (2), shall be assessed at the value of the real estate as platted, and the value of such property, and assessed at the same rate as such property.

Class 6. All platted real estate, except as provided by class one (1) and class two (2), shall be assessed at the value of the real estate as platted, and the value of such property, and assessed at the same rate as such property.

Class 7. All platted real estate, except as provided by class one (1) and class two (2), shall be assessed at the value of the real estate as platted, and the value of such property, and assessed at the same rate as such property.

Class 8. All platted real estate, except as provided by class one (1) and class two (2), shall be assessed at the value of the real estate as platted, and the value of such property, and assessed at the same rate as such property.

Class 9. All platted real estate, except as provided by class one (1) and class two (2), shall be assessed at the value of the real estate as platted, and the value of such property, and assessed at the same rate as such property.

Class 10. All platted real estate, except as provided by class one (1) and class two (2), shall be assessed at the value of the real estate as platted, and the value of such property, and assessed at the same rate as such property.

Class 11. All platted real estate, except as provided by class one (1) and class two (2), shall be assessed at the value of the real estate as platted, and the value of such property, and assessed at the same rate as such property.

Class 12. All platted real estate, except as provided by class one (1) and class two (2), shall be assessed at the value of the real estate as platted, and the value of such property, and assessed at the same rate as such property.

Becker, Cass

BECKER
Town 133 Range 32

NAME	DESCRIPTION	SEC.	INDICATE	TRUE & FULL VALUATION			ASSESSED VALUE
				HOMESTEAD	LAND	BUILDINGS	
A. J. Derry, J. J. Kissar & C. H. Van Dorn	SE 1/4 of NW 1/4	1	no	198			66
Park Region Timber Co.	NW 1/4 of SE 1/4	1	no	198			66
"	SW 1/4 of SE 1/4	1	no	198			66
Ben Bedmark	SE 1/4 of SE 1/4	1	no	198			66
Park Region Timber Co.	NW 1/4 of NE 1/4	3	no	198			66

Town 134 Range 32

NAME	DESCRIPTION	SEC.	INDICATE	TRUE & FULL VALUATION			ASSESSED VALUE
				HOMESTEAD	LAND	BUILDINGS	
Gust Torgerson	NE 1/4 of NE 1/4	33	no	198			66
"	SE 1/4 of SE 1/4	33	no	198			66

To be assessed as of May 1st, 1941.

used, by the Erection or Destruction of Buildings or Structures Thereon

BECKER

LANDS SOLD BY STATE RURAL CREDIT TO BE ASSESSED ON MAY 1, 1941

NAME	DESCRIPTION	SEC.	INDICATE	TRUE & FULL VALUE			ASSESSED VALUATION
				LAND	BUILDINGS	TOTAL	
133-32							
Gladys I. Knox	34.12 ac. Lot 1	4	yes	240			48
"	34.21 ac. Lot 2	4	-	240	75-315		63
"	SW 1/4 of NE 1/4	4	-	280			56
"	SE 1/4 of NE 1/4	4	-	280			56
134-32							
Edward Rasmussen	NE 1/4 of SE 1/4	26	no	201			67
"	NW 1/4 of SE 1/4	26	-	201			67
"	SW 1/4 of SE 1/4	26	-	280	74-354		118
"	SE 1/4 of SE 1/4	26	-	279			93
D. H. Lewis	SW 1/4 of NE 1/4	27		279			85
"	SE 1/4 of NE 1/4	27		204-51-200			85

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 Town of Becker, 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 33 1/3 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					ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS		
		Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	Indicate Homestead	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	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 Homesteads up to \$4,000 at 20% Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3C	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by Department of Taxation
A. J. Derry, J. J. Kissar & C. H. Van Dorn	27	SE 1/4 of NW 1/4	1	33	32	40	no	198		198		66	66	66	
Park Region Timber Co.	27	NW 1/4 - SE 1/4	1	-	40	no	198		198		66	66	66	66	
"	27	S. W 1/4 - S. E 1/4	1	-	40	no	198		198		66	66	66	66	
Ben Bedmark	27	S. E 1/4 S. E 1/4	1	-	40	no	198		198		66	66	66	66	
Park Region Timber Co.	27	N. W 1/4 N. E 1/4	3	-	40	no	198		198		66	66	66	66	
Gladys Knox	27	Lot 1	4	-	34	12	yes	240		240	48	48	48	48	
"	27	Lot 2	4	-	34	21	yes	240	75	315	63	63	63	63	
"	27	S. W 1/4 N. E 1/4	4	-	40	yes	280		280	56	56	56	56	56	
"	27	S. E 1/4 N. E 1/4	4	-	40	yes	280		280	56	56	56	56	56	
Edward Rasmussen	27	N. E 1/4 S. E 1/4	26	18	4	32	40	no	201		201	67	67	67	
"	27	N. W 1/4 S. E 1/4	26	-	40	no	201		201		67	67	67	67	
"	27	S. W 1/4 S. E 1/4	26	-	40	no	280	74	354		118	118	118	118	
"	27	S. E 1/4 S. E 1/4	26	-	40	no	279		279		93	93	93	93	
D. H. Lewis	18	S. W 1/4 N. E 1/4	27	-	40	no	279		279		93	93	93	93	
"	18	S. E 1/4 N. E 1/4	27	-	40	no	204	51	255		85	85	85	85	
Gust Torgerson	27	N. E 1/4 - N. E 1/4	33	-	40	no	198		198		66	66	66	66	
"	27	S. E 1/4 - N. E 1/4	33	-	40	no	198		198		66	66	66	66	

3870 200 4070 223 985 1208

