

# ASSESSMENT BOOK

FOR THE YEAR

1941

---

*Town of Bay Lake*  
..... of .....

CASS COUNTY, MINN.

---

**MILLER-DAVIS COMPANY**

**PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,  
BANK AND COUNTY SUPPLIES  
219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.**

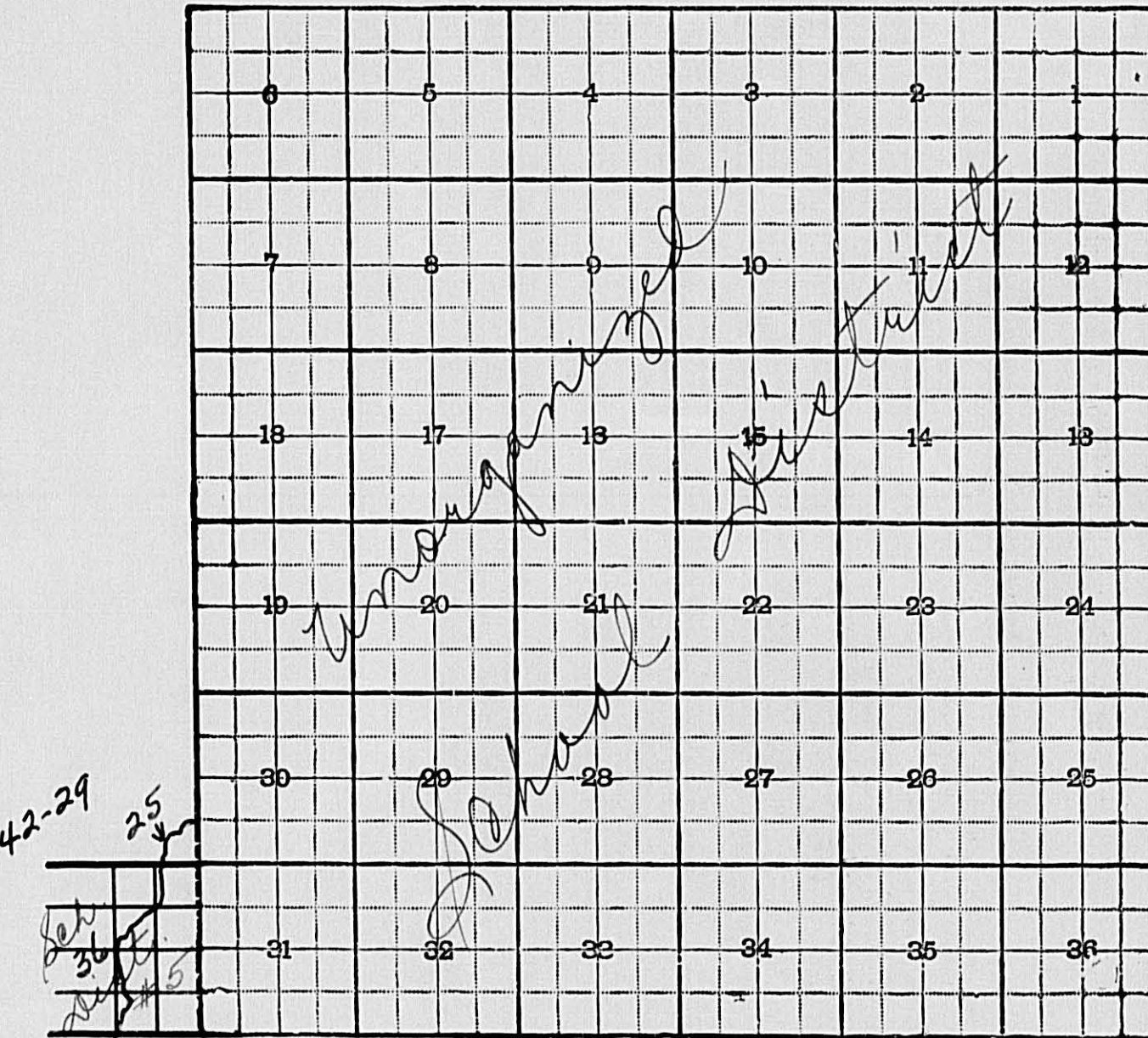


INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 142 Range No. 28 + Part of 142-29 Mer. P. M.



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 replanting all that may have died each year	Condition of Trees	REMARKS

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.

List of Lands in the ..... of ..... County of ..... Minn., for the Year 19....., Which have Become Homesteads or Ceased to be Homesteads

Form 234 Miller-Davis Company, Minneapolis, State - Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS					LANDS CEASING TO BE HOMESTEADS					
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Range	Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	
		SUBDIVISION	Acres						SUBDIVISION	Acres

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 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise
L. Lien	Lot 1	25	142	29	56	Remodeling		10 ✓
Anna, Tinna, Estelle, Muriel and Luega Lien	200' of Lot 1	36	142	29	200	Tavern		40 ✓
Gene Lynch	Lot 3.	23	142	28	100	Tavern		20 ✓
					350			70

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

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Rng. Block	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

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 \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, 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				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
		Sec. or Lot	Twp. or Block	Range	Number of Acres of Land Acres 100ths		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES & 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 Homesteads up to \$4,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 40 per cent Class 4 Dollars	Total Assessed Value of Lands 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 the Department of Taxation Dollars
Neil Haugen	unog.	Lot 3	33	142	28	24	50	98				37	37			

BOY LAKE

Town 142 Range 28

NAME	DESCRIPTION	SEC.	INDICATE TRUE & FULL VALUATION			ASSESSED VALUE	
			HOMESTEAD	LAND	BUILDINGS		
Niel Haugen	Lot 3 (24.50 ac)	33		33 1/3%	98.00	98.00	37.00

To be assessed as of May 1, 1941.

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 \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, 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.)

FORM 34

DESCRIPTION OF PROPERTY

NAME OF OWNER, School District, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres of Land, Acres 100ths, Indicate Homestead

ASSESSOR'S VALUATIONS

True and Full Value of Lands Exclusive of Structures and Improvements, STRUCTURES & 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 Lands Including all Structures, Improvements and Machinery, Assessed Value of Homesteads up to \$4,000 at 20% Class 3B, 25% Class 3C, Assessed Value of Remainder at 33 1/3 per cent Class 3, 40 per cent Class 4, Total Assessed Value of Lands Including all Structures, Improvements and Machinery, Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by the Department of Taxation

EQUALIZED VALUATIONS

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment, You will please follow form as indicated on this Sample Sheet

County of \_\_\_\_\_, State of Minnesota, for the Year 1941.

CLASS 3-Continued

CLASS 3-A-Assessed at 10% of True and Full Value

CLASS 4-Assessed at 40% of True and Full Value

Table for personal property assessment with columns for Class 3 (37-43) and Class 4 (44-51). Includes sub-headers for '44-Horses, Mules and Asses Used Exclusively for Agricultural Purposes' (A-E) and various agricultural equipment categories. Values are listed in 'Assessed Value' and 'Total True and Full Value' columns.

37 38 39 40 41 42 43 A B C 44 D E 45 46 47 48 49 50 51

















Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_, State of Minnesota, for the Year 1941.

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name. (Care should be taken to make EVERY NAME and FIGURE plain and distinct.)	Number of Mined Iron Ore	No. of F. O.	No. of School District	Value of Taxable Property	Total Assessed Value as Equalized by the Department of Taxation	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Board of Review	Assessed Value of all Property included in the Items as Returned by Assessor	CLASS 1—Assessed at 50% of True and Full Value		CLASS 2—Assessed at 25% of True and Full Value							CLASS 3—Assessed at 25% of True and Full Value												CLASS 4—Assessed at 40% of True and Full Value																					
									Mined Iron Ore	Total True and Full Value Class 1	2 Household Furniture, Household Utensils, Stoves and Wearing Apparel of Members of the Family	3 Rugs, Carpets, Books, Pictures, Bric-a-brac and Works of Art	4 Sewing Machines, Washing Machines, Mangles, Refrigerators and Similar Appliances used in the Home	5 Watches, Clocks, Jewelry, Diamonds, Gold and Silver Plate	6 Pianos, Radios, Phonographs, other Musical Instruments and Bicycles	7 All Other Personal Property Used by Owner for Personal and Domestic Purposes or Family Residence	Total Assessed Value Class 2	Total True and Full Value Class 2	8—HORSES, MULES				AND ASSES				9—CATTLE				10—SHEEP		11—HOGS		12		50 Billboards and Advertising Devices	51 All Other Taxable Personal Property not included in the foregoing items	Total Assessed Value Class 4	Total True and Full Value Class 4											
																			A Under One Year	B One Year Old and Under Three Years	C Three Years Old and Under Ten Years	D Ten Years Old and Under Sixteen Years	E Sixteen Years Old and Over	F Stallions, Fine Bred Mares and Race Horses	A Pure Bred Cattle under One Year	B Grade Cattle under One Year	C Pure Bred Cattle One Year Old and under Two Years	D Grade Cattle One Year Old and under Two Years	E Pure Bred Cattle Two Years Old and under Three Years	F Grade Cattle Two Years Old and under Three Years	G Pure Bred Cows	H Grade Cows	I Pure Bred Bulls	J Grade Bulls	K All other Cattle	A Under Three Months old					B Three Months Old and Over	A Under Three Months Old	B Three Months Old and Over	A Poultry	B Stands of Bees						
Connell, R. C. P.O. Boy River	1	1	ing	286				86			16		5	2	10		33	132																					1	24	60	1									
Clark, A. S. P.O. White Bear	2	1	110	36				12			4						4	16																					2	8	20	2									
Crandall, LeMont S. P.O. St. Paul 1303 Seminary Ave	3	1	5	44				14			6						6	24																					3	8	20	3									
Dickson, H. W. P.O. Boy River	4	1	ing	425				105			7		3		2		12	48																							4	4		4							
Dunwell, Ray O. P.O. Boy River	5	1	"	291				51			11		3		1		15	60																								5	5		5						
Engbretson, George P.O. Boy River	6	1	"	174				50			8		2		1	2	13	52																								6	6	15	6						
Engstrand, Carl P.O. Brewik	7	1	"	356				103			8		1		1	2	12	48																									7	7		7					
Forbord, Orrin P.O. Boy River	8	1	"	229				53			8		4		2		14	56																										8	8		8				
Total Numbers Assessor or Town Board Footings County Board Footings Department of Taxation Footings				1841				512 667			68		18		5	18	102 145	436																														46	115		46

Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_, State of Minnesota, for the Year 1941.

CLASS 3—Continued

CLASS 3—Continued

CLASS 3-A—Assessed at 10% of True and Full Value

CLASS 4—Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS

To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name. (Care should be taken to make EVERY NAME and FIGURE plain and distinct.)

Table with columns 13-51. Rows include property owners: Connell, R. C.; Clark, A. S.; Crandall, LeMont S.; Dickson, H. W.; Dunwell, Ray O.; Engbretson, George; Engstrand, Carl; Forbord Orrin. Includes 'Total Numbers' and 'Assessor or Town Board Footings'.



Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_

County of \_\_\_\_\_, State of Minnesota, for the Year 1941.

Main assessment table with columns for Property Owners, Class 1 (Assessed at 50% of True and Full Value), Class 2 (Assessed at 25% of True and Full Value), Class 3 (Assessed at 33 1/3% of True and Full Value), and Class 4 (Assessed at 40% of Full Value). Includes sub-sections for Horses, Mules, Cattle, Sheep, and Hogs.

Gilmore, James  
P.O. Brevik  
Haugen, Neil  
P.O. Longville  
Joverson, James  
P.O. Longville  
Jensen, Emil  
P.O.  
Kirkwood, Hans  
P.O. Brevik  
Laiho, Wayne  
P.O. Bog River  
Lein, L.  
P.O. Brevik  
Little Falls Hunting Club  
Ed. Potan  
P.O. Little Falls

Per cent Increase or Decrease  
Number of Animals and Articles on short lines 1-5  
313  
492  
441  
35  
20  
309  
512  
140  
2261  
280  
608  
762  
61  
88  
102  
130  
111  
158  
11  
14  
5  
8  
91  
125  
177  
189  
50  
56  
77  
121  
9  
1  
8  
95  
139

CLASS 1 - Assessed at 50% of True and Full Value  
CLASS 2 - Assessed at 25% of True and Full Value  
CLASS 3 - Assessed at 33 1/3% of True and Full Value  
CLASS 4 - Assessed at 40% of Full Value  
11  
15  
14  
20  
10  
14  
5  
8  
5  
8  
15  
21  
25  
37  
19  
16  
9  
36  
20  
32  
16  
30  
30  
8  
8  
134  
134

HORSES, MULES  
CATTLE  
SHEEP  
HOGS  
Billboards and Advertising Devices  
Total Assessed Value  
Total True and Full Value  
1  
1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
50  
51  
1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
50  
51  
134  
335

Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_,

CLASS 3-Continued

CLASS 3-Continued

CLASS 3-A-Assessed at 10% of True and Full Value

CLASS 4-Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name. (Care should be taken to make EVERY NAME and FIGURE plain and distinct.)

Table with columns 13-51 for property classes and rows for owners: Gilmore, James; Haugen, Neil; Iversen, James; Jensen, Emil; Kirkvold, Hans; Laiko, Wayne; Lein, L.; Little Falls Hunting Club. Includes assessed and true values for each class.

Total Numbers Assessor or Town Board Footings County Board Footings Department of Taxation Footings

134 335



Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, State of Minnesota, for the Year 1941.

NAMES OF PROPERTY OWNERS  
To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name.  
(Care should be taken to make EVERY NAME and FIGURE plain and distinct.)

Lund, Carl 1  
P.O. Boy River  
Lynch, Gene 2  
P.O. Boy River  
Mather, Robert L. 3  
P.O. Brevik  
Mc Cann, Chester 4  
P.O. Boy River  
Mc Phee, David 5  
P.O. Minneapolis 4825-29<sup>th</sup>S.  
Mullen, Tony 6  
P.O. Chanuet, Kans.  
Munson, Magnus P. 7  
P.O. Minneapolis  
Murray, James 8  
P.O. Boy River  
Total Numbers  
Assessor or Town Board Footings  
County Board Footings  
Department of Taxation Footings

Table with 36 columns (13-36) and 10 rows. Columns include categories like Dogs of All Ages, Foxes, Silver, Black, Red, etc. Values are entered in the 'Assessed Value Dollars' columns.

Table with 20 columns (37-51) and 10 rows. Columns include categories like Stock, Furniture and Equipment, Shares of Stock, etc. Values are entered in the 'Assessed Value Dollars' and 'Total True and Full Value' columns.



Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_

County of \_\_\_\_\_, State of Minnesota, for the Year 1941.

CLASS 3-Continued

CLASS 3-Continued

CLASS 3-A-Assessed at 10% of True and Full Value

CLASS 4-Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name. (Care should be taken to make EVERY NAME and FIGURE plain and distinct.)

Table with columns 13-36 for property classes. Includes rows for Musser, Dorthy; Noller, James; Nordlund, Matt; Parker, Emma; Parker, Heratio E.; Pichotta, Peter; Ringdahl, Nils R.; Schmidt, Paul. Includes summary rows for Total Numbers, Assessor or Town Board Footings, County Board Footings, and Department of Taxation Footings.

Table with columns 37-51 for property classes. Includes rows for 37, 38, 39, 40, 41, 42, 43, 44 (A-E), 45, 46, 47, 48, 49, 50, 51. Includes handwritten values and totals.

Musser, Dorthy 1  
P.O. Iowa City, Iowa  
Noller, James 2  
P.O. Boy River  
Nordlund, Matt 3  
P.O. Boy River  
Parker, Emma 4  
P.O. White Bear  
Parker, Heratio E. 5  
P.O. White Bear  
Pichotta, Peter 6  
P.O. Boy River  
Ringdahl, Nils R. 7  
P.O. Minneapolis  
Schmidt, Paul 8  
P.O. Hopkins

Total Numbers  
Assessor or Town Board Footings  
County Board Footings  
Department of Taxation Footings



Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_

County of \_\_\_\_\_, State of Minnesota, for the Year 1941.

CLASS 3-Continued

CLASS 3-Continued

CLASS 3-A-Assessed at 10% of True and Full Value

CLASS 4-Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name. (Care should be taken to make EVERY NAME and FIGURE plain and distinct.)

Table with columns for property classes 13-36, 37-43, 44-48, 49-51. Includes sub-columns for assessed value, total assessed, and total true value. Rows list property owners like Sheahan, Gary; Shurett, John E.; Stearns, Chas; St. Paul Recreation Club; Tanberg, Joe; Tinsum, David; Tweder, Floyd; Twohey, M. J. Includes a 'Total Numbers' row at the bottom.

Handwritten note: "from 1/27"

Handwritten note: "Loate 48 52 156 48 52"

Handwritten note: "134 200 402 4"

Handwritten note: "10 10 1308 280 624 4"

Handwritten checkmark



Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_, State of Minnesota, for the Year 1941.

CLASS 1 - Assessed at 50% of True and Full Value

Class 2 - Assessed at 25% of True and Full Value

CLASS 3 - Assessed at 33 1/3% of True and Full Value

d at 40% of Full Value

NAMES OF PROPERTY OWNERS
To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name.

Wtke, Adolph
p.o. Boy River
Weerd, Ben de
p.o. Minneapolis
Wilk, John
p.o. Brevik
Wilson, W. R.
p.o. Boy River

Table with columns: Value of Taxable Property, Total Assessed Value as Equalized by the Department of Taxation, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Board of Review, Assessed Value of all Property included in the Items as Returned by Assessor, CLASS 1 (Mined Iron Ore), CLASS 2 (Total Assessed Value, Total True and Full Value), CLASS 3 (H-HORSES, MULES), and Total Assessed Value/True and Full Value.

County of \_\_\_\_\_, State of Minnesota, for the Year 1941.

AND ASSES

9-CATTLE

10-SHEEP

11-HOGS

12

50

51

Total Assessed Value Class 4

Total True and Full Value Class 4

Table with columns: E-Sixteen Years Old and Over, F-Stallions, Pure Bred Mares and Race Horses, A-Pure Bred Cattle under One Year, B-Grade Cattle under One Year, C-Pure Bred Cattle One Year Old and under Two Years, D-Grade Cattle One Year Old and under Two Years, E-Pure Bred Cattle Two Years Old and under Three Years, F-Grade Cattle Two Years Old and under Three Years, G-Pure Bred Cows, H-Grade Cows, I-Pure Bred Bulls, J-Grade Bulls, K-All other Cattle, A-Under Three Months old, B-Three Months Old and Over, A-Under Three Months Old, B-Three Months Old and Over, Poultry, Stands of Bees, 50-Billboards and Advertising Devices, 51-All Other Taxable Personal Property not included in the foregoing items, Total Assessed Value Class 4, Total True and Full Value Class 4.

Total Numbers
Assessor or Town Board Footings
County Board Footings
Department of Taxation Footings

Personal Property Assessment for the \_\_\_\_\_ of \_\_\_\_\_,

County of \_\_\_\_\_, State of Minnesota, for the Year 1941.

CLASS 3-Continued

CLASS 3-Continued

CLASS 3-A-Assessed at 10% of True and Full Value

CLASS 4-Assessed at 40% of True and Full Value

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name. (Care should be taken to make EVERY NAME and FIGURE plain and distinct.)

Table with 13 columns (13-36) representing various property categories like Airplanes, Fire Arms, Tractors, etc. Includes handwritten entries for Wtke, Adolph; Weerd, Ben de; Wilk, John; Wilson, W. R.

Table with 37 columns (37-51) representing various property categories like Stock, Shares, Farm Tools, etc. Includes handwritten entries for values and counts.

Total Numbers Assessor or Town Board Footings County Board Footings Department of Taxation Footings



State of Minnesota,

County of CASS ss.

of the Town of Bay Lake, Ted Hugen, Assessor, 1941, in conformity with requirements of law, I posted notices in each of three of the most public places in said Town ten days before the time of meeting therein named, of which the following is a true copy, to-wit:

ASSESSMENT NOTICE

NOTICE IS HEREBY GIVEN, That the Board of Review of the Town of Bay Lake, Cass County, Minnesota, will meet at the office of the Town Clerk in said Town on Monday, the twenty-third day of June, 1941 (being the fourth Monday in June), for the purpose of reviewing and correcting the assessment of said Town for the year 1941. All persons considering themselves aggrieved by said assessment, or who wish to complain that the property of another is assessed too low, are hereby notified to appear at said meeting and show cause for having such assessment corrected.

No complaint that another person is assessed too low will be acted upon until the person so assessed, or his agent, shall have been notified of such complaint, if a resident of the County.

Given under my hand this 1st day of June, 1941, Ted Hugen, Assessor of the Town of Bay Lake.

State of Minnesota,

County of CASS ss.

of Bay Lake, We, the undersigned, Town Board of Review of the Town of Bay Lake, in said County, do hereby certify that we, and each of us, attended at the office of the Town Clerk of said Town on the day set forth in the notice given by the Assessor of said Town, and that we then and there remained in session the whole of said day as a Board of Review.

Witness our hands this 1st day of June, 1941. James E. Brooker, Chairman; Carl Engstrand, Carl Lund.

Section 1986, Mason's Minnesota Statutes, 1927.—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 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.

Special Notice to Assessors

I would respectfully call the attention of Assessors to the following portion of Section 2037, Mason's Minnesota Statutes, 1927.

The assessor shall foot each column in his assessment books, and make in each book, under proper headings, a tabular statement showing the footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings. On or before the first Monday in July he shall return to the County Auditor his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be preserved in the office of the auditor.

NOTE—It is absolutely necessary for the Auditor to have the Assessment Books and Blanks as early as possible in order to prepare his abstract for the use of the Board of Equalization.

Notice of Return and Filing

This Assessment Roll was returned and filed in my office this 1st day of June, A. D. 1941.

County Auditor