

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Bay River

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.

W. H. Barslow Assessor of the Town of Bay River

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. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal property of persons residing therein, ...

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor ...

Sec. 2014. Estates of decedents. The personal property of the estate of a decedent shall be listed and assessed at the time of his death ...

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place for listing and assessing property in the same county, the place for listing and assessing shall be determined by the county board of equalization ...

Bay River, Cass

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 ...

