

**ASSESSMENT BOOK**

FOR THE YEAR

**1941**

*Tacon of Bungo*  
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.

John B. Norman, Assessor of the Town of Bungo. 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.

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, 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 as of May 1; and, if acquired on that day, shall be listed by 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 joint stock or other companies or corporations (when the stock or other property is not in his name) and the real and other personal property.
- 2. He shall also list separately, and in the name of the wife or other person controlled by him as the agent or attorney, or on account of, any other person his order, check or draft, and credits 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 trustee of the estate for whose benefit it is held in trust, by the trustee of the estate of a deceased person, by the executor or administrator.
- 4. The property of a partnership whose assets are in the hands of its partners, shall be listed 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 a firm or company, by a partner or agent thereof.
- 8. The property of manufacturers and others in the hands of a clerk or agent, by such agent in the name of his principal, as hereinafter provided, personal property shall be listed and assessed in the county, town, or district where the same is located.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or manufacturer, carried on, provided, that logs and timber cut from lands within, and designed to be taken to a taxing district where, found on May 1; and all inventories thereof shall be paid into the different tax districts in which such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this State until all such taxes have been paid.

Sec. 2006. Farm property. When the owner of livestock or other personal property connected with a farm in this State is a resident of another State, and the farm is situated in several townships or in a township where the farm is situated, the property shall be listed and assessed in the township in which the principal place of business of such farm is located.

Sec. 2007. Household Goods. All household goods and furniture, including the contents of the family, and all personal property used by the owner for personal and domestic purposes, or for the furniture of the household, shall be listed and assessed in the township in which the principal place of business of such farm is located.

Sec. 2008. Etcetera, etc., on railways. All showtrains and wrecks of any railroad company which are not in road faith owned, operated and exclusively personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as owner unknown.

Sec. 2009. Personal property of electric light and power companies having a license to operate. Personal property of electric light and power companies having a license to operate shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2010. Estates of decedents. The personal property of the estate of a decedent shall be listed and assessed at the place of listing at the time of his death.

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

Sec. 2012. Assets and receiver. Personal property in the hands of a receiver or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2013. Property moving from one county, town, or district to another between May 1 and July 1, shall be assessed in either county, town, or district from which it is removed. The property owned by him on May 1 of such year in the county from which it is removed shall be listed and assessed in the county to which it is moved. The assessor that he is held for tax of the current year on the property in another state.

Sec. 2014. Where listed in case of death. In case of death as provided in this chapter, the personal property of a person shall not be listed as in this chapter provided, if between places in the same county, the personal property shall be listed in the township determined by the county board of equalization; and if between dis-

ferent counties, or places in different counties, by the Minnesota Department of Taxation; and when determined in either case shall be assessed in the county or place so determined.

Sec. 2002. Lists to be Vended. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified list of the personal property which he owns, and the value thereof, as of the first day of May of the current year.

He shall also make separate statements in like manner of all personal property in his possession for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, partner, or partner in the statement of the estate of a deceased person, or in the statement of the partnership of the capital stock of any company or corporation which it is necessary to list, and return in its capital and property for taxation in this State.

Sec. 2003. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the matters herein provided, and if discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2004. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property as he may believe to be due and make a list thereof, and complete list thereof, when requested, he shall sign and deliver to the person assessed, a copy of the statement showing a correct valuation, etc. Any other authority by law to assess property for taxation may, when necessary to this proper performance, and view the same and the property therein.

Sec. 1990. False statement regarding taxes. Every person who makes a false statement regarding taxes, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall be known to be false, shall be guilty of a gross misdemeanor.

Sec. 1991. Classification of Property. All real and personal property shall be classified as follows: Class 1. Iron ore whether mined or unmined shall constitute class one (1) hereof and value thereof shall be assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and a part of the real estate in which it is located, other than the ore, shall be classified and assessed in accordance with the other classes.

Class 2. All agricultural products in the hands of the producer and not held for sale, all and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, shall constitute class two (2) hereof and value thereof shall be assessed at twenty-five (25) per cent of the true and full value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three (3) hereof, shall constitute class three (3) hereof and value thereof shall be assessed at twenty (20) per cent of the true and full value thereof.

Class 4. All unimproved real estate, except as provided by class one (1) hereof and value thereof shall be assessed at fifty (50) per cent of its true and full value. If unimproved, it shall be assessed with and a part of the real estate in which it is located, other than the ore, shall be classified and assessed in accordance with the other classes.

Class 5. All unimproved real estate, except as provided by class one (1) hereof and value thereof shall be assessed at fifty (50) per cent of its true and full value. If unimproved, it shall be assessed with and a part of the real estate in which it is located, other than the ore, shall be classified and assessed in accordance with the other classes.

Bungo, Cass



Returns Showing Grain Received in or Handled by Elevators and War  
County of \_\_\_\_\_

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat
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BUNGO  
LANDS SOLD BY STATE RURAL CREDIT TO BE ASSESSED ON MAY 1, 1941

NAME	DESCRIPTION	SEC.	INDICATE HOMESTEAD	TRUE & FULL VALUE			ASSESSED VALUATION
				LAND	BUILDINGS	TOTAL	
G. E. Hall	SE 1/4 of NE 1/4	4		Value of Land	\$ 400.00		
"	NE 1/4 of SE 1/4	4		Value of Timber	700.00		
True and full value of				\$ 1,100.00			
Land and Timber assessed at 33 1/3 No Exempt				\$ 367.00			

BUNGO

NAME DESCRIPTION SEC. INDICATE TRUE & FULL VALUATION ASSESSED  
HOMESTEAD LAND BUILDINGS TOTAL VALUE

Park Region Timber Co. SW 1/4 of NE 1/4 24

*Land & Timber Value \$400.00  
They are cutting timber on this  
Land at Present time*

*550  
183  
183  
363*

To be assessed as of May 1, 1941.

Note \* Assessors will not fill these Columns

List of Lands in the Town of Bungo, County of \_\_\_\_\_, Minn., for the Year 19\_\_\_\_, Which have Become Homesteads or Ceased to be Homesteads  
SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 254 Miller-Davis Company, Minneapolis, State—Form No. 67

LANDS BECOMING HOMESTEADS						LANDS CEASING TO BE HOMESTEADS								
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	
													Acres	100ths
Park Region Timber Co.	16	SW 1/4 of NE 1/4	24	137	31	40	G. E. Hall	16	SE 1/4 of NE 1/4 + NE 1/4 of SE 1/4	4	137	31	80	367
						175	Louise Weiss	16	N 1/2 of SE 1/4 of NE 1/4 + SE 1/4 of NE 1/4	12	137	31	120	367
							Park Region Timber Co.	16	SW 1/4 of NE 1/4	24	137	31	40	133

