

**ASSESSMENT BOOK**

FOR THE YEAR

**1942**

*Town of Argusdale*  
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.,

1942.

John Vargen Assessor of the Town of Inquadony According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1942, 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. Peterson 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 persons acquiring it.

Sec. 1999. 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 of his \* \* \* personal property.

Sec. 2005. Merchants and manufacturers. The personal property of merchants and manufacturers, shall be listed by the person in charge of the business in which the principal place of business is located.

Sec. 2019. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the town or district in which the farm is situated in several towns or districts, it shall be listed in the town or district in which the principal place of business is located.

Sec. 2029. Personal property of electric light and power companies in cities and villages. Personal property in the place of listing a decedent's estate shall be listed and assessed at the time of his death.

Sec. 2035. Persons under guardianship. The personal property of persons under guardianship shall be listed and assessed at the time of the ward's death.

Sec. 2037. Property moved between May and July. The owner of personal property remaining from one county to town or district in another between May 1 and July 1, shall be assessed in either county or district in which the property is located on the date of the entry owned by him on May 1 of such year in the county, town, or district in which the property is located on the date of the assessment that he is held for tax of the current year on the property in another state.

Section 1936. 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 usual manner, a list 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 personal 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 Department of Taxation for the purpose of comparing their lists with the list prepared by the county auditor, and of making any necessary corrections. The county auditor shall be paid for his services at the rate of five cents per mile for each mile necessarily traveled in going from his home to the county seat and returning, and for the usual traveled route and paid out of the county treasury upon the warrant of the county auditor.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same district, the place for listing and assessing shall be determined by the assessor in the town or district in which the property is located, or in places in different counties, by the Department of Taxation \* \* \*.

Sec. 2022. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon the proper place of listing personal property or where it cannot be listed as in this chapter provided, a list of the property owned by him in May 1 of the current year, the list shall also contain separate statements in like manner of all personal property in which he has an interest, and which he is required to list for taxation as agent or attorney, partner, receiver, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity. \* \* \*

Sec. 2030. Examination under oath. Whenever the assessor shall have cause to believe that any person, company, or corporation, for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath, and if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall ascertain the amount of value of such property, and the assessor shall ascertain the amount he believes to be the true value thereof. When requested, he shall examine and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1927. Assessor may enter dwellings, etc. Any other assessor may enter dwellings, etc. Any other assessor may enter any building, or structure, and view the same and the property therein, to the proper performance of his duties, entry any dwelling therein, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who in making any statement, oral or written, which is required or authorized by law, to list or assess property, or to make any return for tax or assessment, who shall willfully make any statement as to any material which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 2034. Classification of property.—Subdivision 1. How assessed. Personal property shall be listed and assessed at the place of listing a decedent's estate shall be listed and assessed at the time of his death.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall be assessed at the place of listing a decedent's estate shall be listed and assessed at the time of his death.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other personal property, shall be assessed at the place of listing a decedent's estate shall be listed and assessed at the time of his death.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise, and other personal property, shall be assessed at the place of listing a decedent's estate shall be listed and assessed at the time of his death.

Subdivision 5. Class 3a. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise, and other personal property, shall be assessed at the place of listing a decedent's estate shall be listed and assessed at the time of his death.

Subdivision 6. Class 3b. Livestock, poultry, all horses, mules, and other animals, shall be assessed at the place of listing a decedent's estate shall be listed and assessed at the time of his death.

Subdivision 7. Class 3c. All personal property, except as provided by class three "a," and class three "b," shall be assessed at the place of listing a decedent's estate shall be listed and assessed at the time of his death.

Inquadony, Cass



Assessment of Taxable Unplatted Real Property in the Township of Inguadona, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for U.S. of America and E.L. Jones.

Assessment of Taxable Unplatted Real Property in the Township of Inguadona, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

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Assessment of Taxable Unplatted Real Property in the Township of Inquadona, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for State of Minnesota, U.S. of America, and Immigration Land Co.

Assessment of Taxable Unplatted Real Property in the Township of Inquadona, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for U.S. of America, State of Minnesota, and Made Schwarty.

Assessment of Taxable Unplatted Real Property in the Township of Inguadona County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Claude Raines and State of Minnesota.

Assessment of Taxable Unplatted Real Property in the Township of Inguadona County of Cass, Minn., for the Year 1942.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Swan Skoglund, State of Minnesota, and A. H. + Isabelle Plaisted.

Assessment of Taxable Unplatted Real Property in the Township of Inquadana, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for A.H. & Isabelle Plasted and Frank L. Bowler.

Assessment of Taxable Unplatted Real Property in the Township of Inquadana County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for U.S. of America and Anton Semkua.

Assessment of Taxable Unplatted Real Property in the Township of Inquadana, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for First St. Bl, Remer; State of Minnesota; Chas. Raines; U.S. of America.

Assessment of Taxable Unplatted Real Property in the Township of Inquadana, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for U.S. of America; Ralph Fred Lentz; Red River Lbr. Co.; Wm. A. Rogers.



Assessment of Taxable Unplatted Real Property in the Township of Inquadana, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/4 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for State of Minnesota, U.S. of America, Security A. B. Remer, Amy B. Kremer, S. P. Pettit, Ernest Guttkunst.

Assessment of Taxable Unplatted Real Property in the Township of Inquadana, County of Cass, Minn., for the Year 1942.

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Assessment of Taxable Unplatted Real Property in the Township of Inquadana, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec, Twp, etc.), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, etc.), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, etc.).

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Assessment of Taxable Unplatted Real Property in the Township of Inequadoma, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec. or or Rng., Lot Block, Acres), ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands), EQUALIZED VALUATIONS (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).

Assessment of Taxable Unplatted Real Property in the Township of Inequadoma, County of Cass, Minn., for the Year 1942.

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Assessment of Taxable Unplatted Real Property in the Township of Ingersoll, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Alma Johnson, Hjalmer Linnan, C. M. Slagle, and U.S. of America.

Assessment of Taxable Unplatted Real Property in the Township of Ingersoll, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

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Assessment of Taxable Unplatted Real Property in the Township of Inquadana, County of Cass, Minn., for the Year 1942.

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Assessment of Taxable Unplatted Real Property in the Township of Inquadana, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for U.S. of America, State of Minnesota, and various subdivisions like NE 1/4 of NE 1/4.

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UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Inquadana, County of Cass, Minnesota, 19...

FORM 6

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

ASSESSOR'S VALUATIONS

EQUALIZED VALUATIONS

Table with columns: Number of Acres of Land Assessed, True and Full Value of Lands, Structures and Improvements, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value, and Remarks. Includes handwritten entries for footings 1 through 26.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Inquadana, County of Cass, Minnesota, 19...

FORM 6

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

ASSESSOR'S VALUATIONS

EQUALIZED VALUATIONS

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