

ASSESSMENT BOOK

FOR THE YEAR

1931

TOWN OF

MAY

CASS COUNTY, MINN.

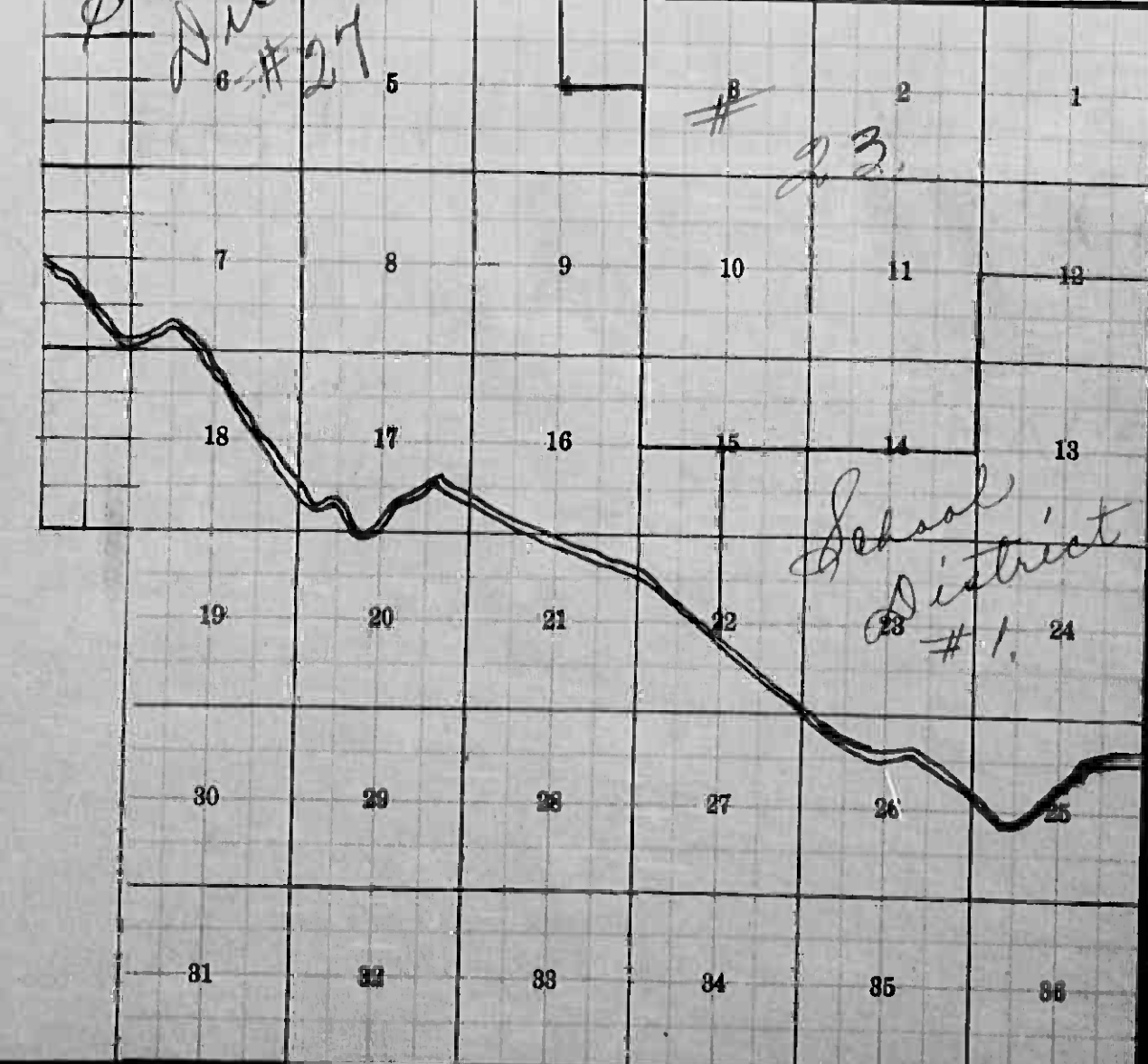
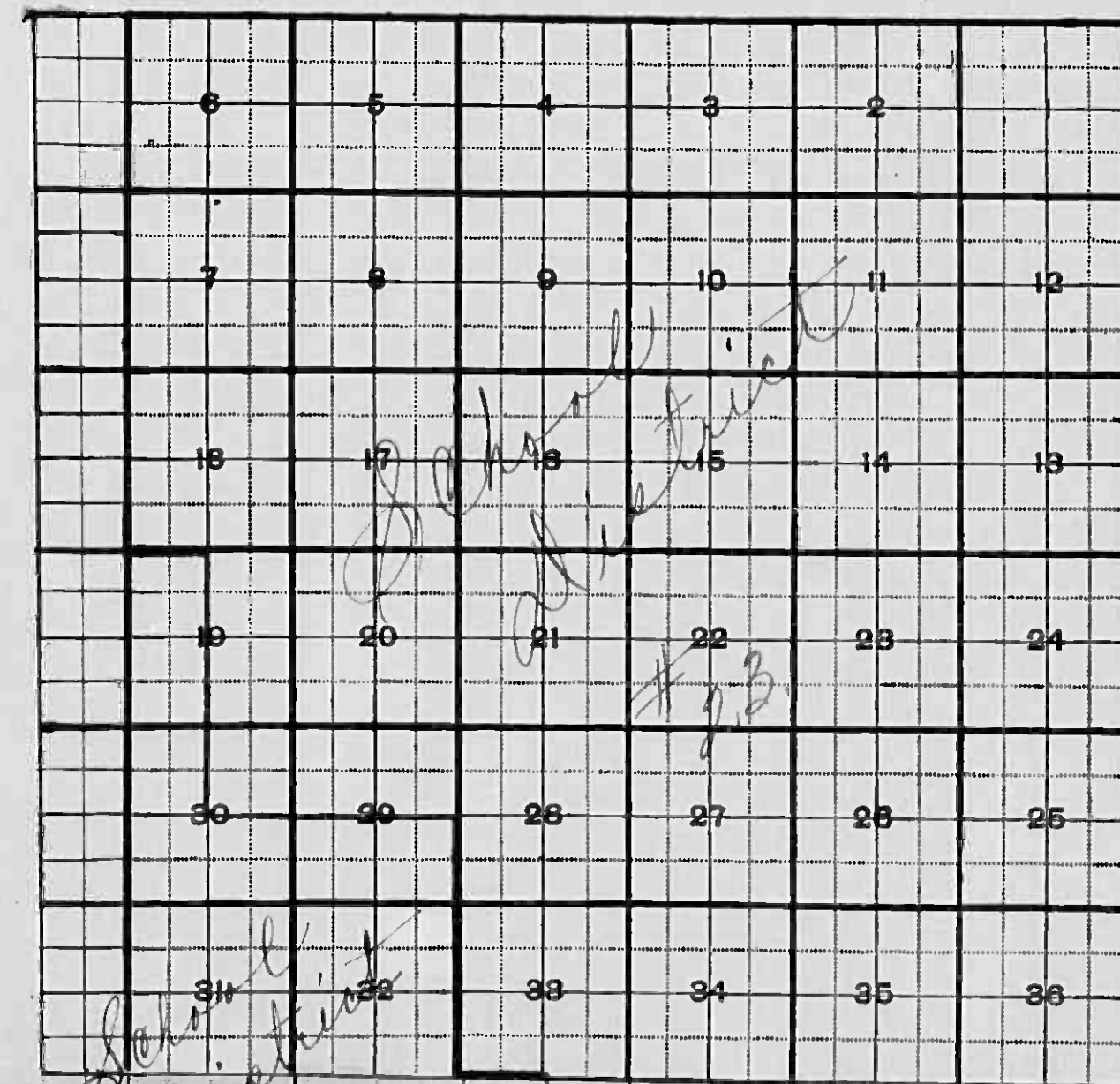
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INDEX TO SECTIONS

SECTION	PAGE
Section 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. 134 Range No. 31 and part of Twp. 133-R 31
Mer. P.M.



J. 134.

J. 133.

Directions to Assessor
OFFICE OF COUNTY AUDITOR

Art Hickey
Assessor of the County, Minn.

Corson
County Auditor.

May
IN THE COUNTY AFORESAID:
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1931, containing a list of all lands and town lots 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.

W.H. Galen
A Form of the return to be signed by you is appended to this book.

Extracts from Laws, Relating to the Listing of Personal Property

(Section Numbers refer to General Statutes 1923.)

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.

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 his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.
2. He shall also list separately and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to 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 person having such property in charge.
4. The property of a person for whose benefit it is held in trust, by the trustee; executor or administrator.
5. The property of a corporation, whose assets are in the hands of a receiver, by such receiver.
6. The property of a body politic or corporate, by the proper agent or officer thereof.
7. The property of a firm or company, by a partner or agent thereof.
8. The property of manufacturers and other persons in the name of their principal, as merchandise.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the district fund by the owner, agent, or trustee, and of the state as other taxes are paid, and 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 are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the same is situated. Provided, that if the same are situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212. Laws 1925—Household Goods. All household goods and furniture including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or maintaining of the household, shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Livestock, poultry, all agricultural products, except as provided by class three "a," (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and and machinery, whether fixtures or otherwise, except as provided by class three "a," (3a) and all unplatted real estate, except as provided by class one (1) hereto, shall constitute class three (3) and shall be valued and assessed at thirty-three (33) and one-third (33 1/3) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and cultural purposes, shall constitute class three "a," (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 4. All property not included in the three preceding classes shall constitute class four: (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Structures on Unplatted Real Estate assessed at 33 1/2 per cent of true and full value.
Structures on Platted Real Estate assessed at 40 per cent of true and full value.
NOTE—Attached Machinery assessed at 33 1/2 per cent of true and full value.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. Lot	Town Block	Range	No. of Acres of Land exclusive of Town Lots		FULL AND TRUE VALUE	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Amount of Assessed Value Deducted by reason of fire, flood or otherwise Dollars	TOTAL VALUE Dollars
					Acres	100's					
R. A. Bloomston	1/2 W. 1/4 of S.E. 1/4 Christian Ewaldt	131	14	134	31	160	200	House	70		270
A. H. Mack	S.W. 1/4 of S.W. 1/4 (1/2 g. Minn.)	132	27	134	31	40	92	Barn	33		99
Mrs. Berndt	N.W. 1/4 S.W. 1/4	133	8	134	31	120	120	Barn	40		160
Martin Rosvold	S.W. 1/4 S.W. 1/4	134	15	133	31	80	210	Barn	70		280
Chris Wideman	S.E. 1/4 S.E. 1/4	135	15	134	31	40	180	Carbide Lighting Plant	50		230
Chas. Bandelow	N.E. 1/4 N.W. 1/4	136	25	134	31	40	150	Carbide Lighting Plant	50		200
Albert Elder	S.E. 1/4 N.E. 1/4	137	23	134	31	40	150	" " "	50		200
Gro. Berndt	N.W. 1/4 S.W. 1/4	138	10	133	31	40	150	" " "	50		200
1239											413

PERSONAL

A. A. CATER, AUDITOR
W. T. MCKEOWN, TREASURER
L. P. PETERSON, REGISTER OF DEEDS
A. K. McPHERSON, CLERK OF COURT
L. S. MORICAL, SHERIFF

J. E. LUNDRIKAN, ATTORNEY
FRANK N. WHITNEY, JUDGE OF PROBATE
JOHN M. GREENE, SURVEYOR
J. THEO. KLEVEN, CORONER
N. W. SAWYER, SUPT. OF SCHOOLS

OFFICE OF

A. A. CATER
AUDITOR, CASS COUNTY

WALKER, MINNESOTA

Aug. 3, 1931.

Arthur Hicks,
Assessor May Twp.,
Motley, Minnesota.

Dear Sir:-

Am writing you in regard to several added assessments for buildings in May Township for the year 1931.

You have listed a house in the amount of \$210.00 full and true value to R. A. Bloomstrom on the SE $\frac{1}{4}$ of Sec. 14, 134-31. The SE $\frac{1}{4}$ of Sec. 14 appears in the name of Christian Ewoldt on our books. Is this the correct description and if so, which forty of the SE $\frac{1}{4}$ was the building added on?

You also have a barn in the amount of \$ 99.00 full and true value added to the SW $\frac{1}{4}$ of SW $\frac{1}{4}$, Sec. 27, 134-31, in the name of A. H. Mack. On our books, this forty is listed in the name of the State of Minnesota (Rural Credit Bureau). Is this the correct description on which this building should be added?

You have an added building on the NW $\frac{1}{4}$ of SW $\frac{1}{4}$, Geo. Berndt, Sec. 8, 133-31, in the amount of \$ 120.00 full and true value, and an added building on the SW $\frac{1}{4}$ of SW $\frac{1}{4}$, Sec. 15, 133-31 (Martin Rosvold), but you did not file appraisal cards covering either of these assessments, nor did you file cards covering the Bloomstrom and Mack assessments. The full and true value added for the Rosvold building was \$ 210.00.

I am enclosing herewith blank appraisal cards and would ask that you fill out a card for each added assessment. Also advise as to the descriptions on the Bloomstrom and Mack assessments.

Thanking you for your prompt attention to the above, I am

Yours very truly,

A. A. Cater

County Auditor.

ELO

Mathey Minn

Aug. 10. 1931

A. A. Coker
Co Auditor

Dear Sir:-

I have recd. your letter and complied with your requests as near as I can at this time. Mr. Bloomstrand bought the S.E. $\frac{1}{4}$ of Sec 14. 134. 31 and built a house upon it. It may have been bought on contract and not recorded, and so has not been charged on the assessment books. Why not assess it to the one in whose name it appears upon the books?

In the case of A. H. Mack, he bought the place from the State of Minn. As the land is still in the name of the State, the land is probably held by Mack on contract. If we assess it to the State I understand there may be no taxes paid.

If I can get any more information on the

Bloomston place soon I will write you
again. Mr Bloomston has moved
away and I cant see him personally.

Yours Very Truly

A. J. Weeks.

Assessor.