

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Maple Lake

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, County, Minn., APR 23 1941.

O. B. Flategraff, Assessor of the Town of Moose Lake

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. Ramsey, 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 the value of this estate shall list all his movable personal property on that day, shall be listed by or for the person owning it.

Sec. 1999. ... Every person of full age and sound mind, being a resident of this state, shall list all his movable personal property on that day, shall be listed by or for the person owning it.

Sec. 2003. Merchants and manufacturers. The personal property pertaining to the business of a merchant or manufacturer shall be listed and assessed on May 1, and all articles and fixtures used in the business shall be listed and assessed on that day.

Sec. 2005. Household goods. All household goods and furniture, including electric stoves, refrigerators, and all personal property used by the owner for personal and domestic purposes, or for the furnishing of a household, shall be listed and assessed in the district where the same is usually kept.

Sec. 2007. Electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the district where the principal office of the company is located.

Sec. 2011. Decedent's estate. Personal property of a decedent shall be listed and assessed in the district where the principal office of the decedent was located at the time of his death.

Sec. 2013. Personal property of a partner. Personal property of a partner in a partnership shall be listed and assessed in the district where the principal office of the partnership is located.

Sec. 2015. Personal property of a receiver. Personal property of a receiver shall be listed and assessed in the district where the principal office of the receiver is located.

Sec. 2017. Personal property of a trustee. Personal property of a trustee shall be listed and assessed in the district where the principal office of the trustee is located.

Sec. 2019. Personal property of a partner in a partnership. Personal property of a partner in a partnership shall be listed and assessed in the district where the principal office of the partnership is located.

Sec. 2021. Personal property of a partner in a partnership. Personal property of a partner in a partnership shall be listed and assessed in the district where the principal office of the partnership is located.

Sec. 2023. Personal property of a partner in a partnership. Personal property of a partner in a partnership shall be listed and assessed in the district where the principal office of the partnership is located.

Sec. 2025. Personal property of a partner in a partnership. Personal property of a partner in a partnership shall be listed and assessed in the district where the principal office of the partnership is located.

Sec. 2027. Personal property of a partner in a partnership. Personal property of a partner in a partnership shall be listed and assessed in the district where the principal office of the partnership is located.

Sec. 2029. Personal property of a partner in a partnership. Personal property of a partner in a partnership shall be listed and assessed in the district where the principal office of the partnership is located.

Sec. 1993. Classification of Property. All real and personal property shall be classified for purposes of taxation as follows:

Class 1. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 2. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 3. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 4. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 5. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 6. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 7. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 8. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 9. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 10. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 11. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 12. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 13. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 14. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 15. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Class 16. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 1994. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 1995. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 1996. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 1997. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 1998. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 1999. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2000. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2001. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2002. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2003. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2004. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2005. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2006. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2007. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2008. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2009. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2010. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2011. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2012. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2013. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2014. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2015. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2016. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2017. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2018. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2019. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2020. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2021. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2022. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2023. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2024. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2025. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2026. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2027. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2028. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2029. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Sec. 2030. Real estate, including all agricultural property, except as provided by law to be assessed at fifty (50) per cent of the full and true value thereof.

Moose Lake, Cass

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 1/4 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

FORM 3 BULLETIN COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS

DESCRIPTION

Sec. or Lot
Town or 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 Township of Waseca Lake County of Cass, 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 1/4 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

DESCRIPTION OF PROPERTY

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 Land Exclusive of Structures and Improvements
Dollars

STRUCTURES & IMPROVEMENTS
True and Full Value of Buildings and Other Structures
Dollars

Total True and Full Value of Land Including all Structures, Improvements and Machinery
Dollars

Assessed Value of Homesteads up to \$4,000 at 25% Class 3C
Dollars

Assessed Value of Remainder at 33 1/4 per cent Class 3
Dollars

Total Assessed Value of Land Including all Structures, Improvements and Machinery
Dollars

EQUALIZED VALUATIONS

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

E. Bushman

2

SE 1/4 of SE 1/4

13 13L 31 40

yes

175

185

33 ✓

Jud. Wain & Orville Lympson

2

Lot 3

15

38.50

no

192

192

64 ✓

E. G. Ferguson

2

NE 1/4 of NW 1/4

25

40

yes

200

200

40 ✓

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1941.

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years:

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	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
	School District	SUBDIVISION	Sec. or Lot	Twp. or Range		Number of Acres of Land	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS			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		
								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					
					Acres	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

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												
37	38	39	Total Assessed Value Class 3	Total True and Full Value Class 3	40	41	42	43	44—Horses, Mules and Asses Used Exclusively for Agricultural Purposes					Total Assessed Value Class 3-A	Total True and Full Value Class 3-A	45	46	47	48	49	50	51	Total Assessed Value Class 4	Total True and Full Value Class 4
Stock, Furniture and Equipment of Farms, etc.	Shares of Stock of Banks and Mortgage Loans	All other Property Assessed by law in Class 3 which has not been included in items 6 to 35 inclusive	Dollars	Dollars	Farm Tools, Implements, Machinery, etc.	Books, Green Seed, Fertilizer and Agricultural Products	Trucking Machines, Combines and other Power Equipment used by the Owner in carrying on his farm, together with other tools used there-with exclusive of Lumber	Tractors, Portable Engines and Dynamometers used by the Owner in Agricultural Pursuit	A	B	C	D	E	Dollars	Dollars	Public Elevators, Public Warehouses on Railway Lands	Structures on Lands under U. S. Laws and Leases from State for term of less than Two Years	Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft	Street Railway Cars	Auto, Trucks, Wrecks, Light, Heat, Power, Water and Gas Companies	Billboards and Advertising Devices	All Other Taxable Personal Property not included in the foregoing items	Dollars	Dollars
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	
			501	1508	45		60	20		1	1	2	5	40	181	1810								
			221	668																				
			2025	6075																				
			2600	7800												8000						2000	5000	
			175	1425	20		60					20		100	1000									
			175	1425																				
			587	1761	30		50				2	6	30		116	1160								
			365	1089																				
			10349	31047	95		60	130		1	3	5	7	60	397	3970	2000					2000	5000	