

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Poplar
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.

Chas. Johnson Assessor of the Town of Poplar, According to requirements of law, I herewith deliver to you the Real and Personal Assessment Books for the said

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 the book.

John Johnson 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 1st next, and if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1989. The following: 1. Every person of full age and sound mind, being a resident of this state, shall list for himself, his family, and his household goods, real estate, and other personal property (where the property of such company or corporation is not assessed) (where the state) money loaned, 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, or interest, or on account of, any other person, company, or corporation, and all moneys deposited with 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 management of the estate of such child or insane person, or by the executor or administrator.

4. The property of a deceased person shall be listed by the 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 partnership, or 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 others in the hands of an agent, by such agent in the name of his principal, as merchant.

9. 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 manufacturer, carried on and designed to be transported from place to place within the state, shall be listed in the district where found on May 1st, and all taxes thereon shall be paid into the different funds as are paid of the listing, and 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. 2008. Filtrators, etc., on artificial leaches, situated upon the place of a manufacturer or other person, shall be listed and assessed as if they were real estate.

Sec. 2017. Property removed from one county, town, or district to another between May 1st and July 1st next, shall be listed in the county, town, or district to which it is removed.

Sec. 2018. Property removed from one county, town, or district to another between May 1st and July 1st next, shall be listed in the county, town, or district to which it is removed.

Sec. 2019. Property removed from one county, town, or district to another between May 1st and July 1st next, shall be listed in the county, town, or district to which it is removed.

Sec. 1990. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of the same to be the true value thereof. When requested, he shall sign and deliver to the person assessed, a copy of the statement showing the amount and value of the property so listed.

Sec. 1992. False statement regarding taxes. Every person who makes a statement regarding taxes, which is required or authorized by law to be made as a basis of imposing or recouping any tax or assessment, and which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. All real and personal property shall be classified for taxation as follows: Class 1. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 2. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 3. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 4. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 5. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 6. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 7. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 8. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 9. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 10. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 11. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 12. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 13. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 14. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Class 15. Live stock, poultry, all agricultural implements, except as provided in this section, and all agricultural machinery, including plows, harrows, mowers, and manufactured articles, except as provided in this section.

Poplar, Cass

Section 1935, 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 real property assessment book, complete lists of all lands or lots subject to assessment, showing the names of the owners, if to him known, and, if unknown, so stated, complete each tract or lot with its acreage, the lots or parts of lots, or blocks included in each description of property. The list of real property shall be assessed and taxation every odd numbered year may be appended to the personal property assessment book of each year. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday next after the first day of 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 receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily traveled in going to and returning from the county seat at the rate of five cents per mile for each mile necessarily traveled route and paid out of the county treasury upon the warrant of the county auditor to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

INCREASE OR DECREASE in Value of Property Heretofore

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

NAMES OF PROPERTY OWNERS

NAME	DESCRIPTION	SEC.	INDICATE HOMESTEAD	TRUE & FULL VALUATION			ASSESSED VALUE
				LAND	BUILDINGS	TOTAL	
Park Region Timber Co.	SW $\frac{1}{4}$ of NW $\frac{1}{4}$	3	no	120		120	40 ✓
"	NE $\frac{1}{4}$ of SW $\frac{1}{4}$	3	"	120		120	40 ✓
Clarence Wold	SW $\frac{1}{4}$ of SE $\frac{1}{4}$	3	yes	110		110	22 ✓
S. G. Zeman	NE $\frac{1}{4}$ of NE $\frac{1}{4}$	16	no	150	80	230	50 ✓
"	SE $\frac{1}{4}$ of NE $\frac{1}{4}$	16	"	210		210	97 ✓
"	SE $\frac{1}{4}$ of NW $\frac{1}{4}$	16	"	240		240	80 ✓
A. J. Marshall	NE $\frac{1}{4}$ of NW $\frac{1}{4}$	18	"	80		80	28 ✓
"	NW $\frac{1}{4}$ of NE $\frac{1}{4}$	18	"	60		60	20 ✓

Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise

Dollars

POPLAR

To be assessed as of May 1, 1941.

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 _____ **of** _____ **County of** _____ **, 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 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	SCHOOL DISTRICT	DESCRIPTION OF PROPERTY	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS		
								True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	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

POPLAR

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	
Stanley & Rosella Sowers	SW $\frac{1}{4}$ of SW $\frac{1}{4}$	16	yes	210		210	42 ✓
"	SE $\frac{1}{4}$ of SW $\frac{1}{4}$	16	"	200	400	600	120 ✓
"	NE $\frac{1}{4}$ of NW $\frac{1}{4}$	21	"	120		120	24 ✓
"	NW $\frac{1}{4}$ of NW $\frac{1}{4}$	21	"	180		180	36 ✓
Peter E. Smith	NE $\frac{1}{4}$ of SE $\frac{1}{4}$	24	"	200		200	40 ✓
"	NW $\frac{1}{4}$ of SE $\frac{1}{4}$	24	"	100		100	20 ✓
"	SE $\frac{1}{4}$ of SE $\frac{1}{4}$	24	"	210	220	430	86 ✓

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 1/2 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

FORM 34 MILLER-DAVIS COMPANY, MINNEAPOLIS

DESCRIPTION OF PROPERTY

NAME OF OWNER
School District
SUBDIVISION
Sec. or Lot
Twp. or Block
Range
Number of Acres of Land
Acres 100ths
Indicate Homestead

ASSESSOR'S VALUATIONS

STRUCTURES & IMPROVEMENTS
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
Assessed Value of Homesteads up to \$4,000 at 20% Class 3B
Assessed Value of Remainder at 33 1/2 per cent Class 3
40 per cent Class 4
25% Class 3C
Dollars
Dollars
Dollars
Dollars
Dollars
Dollars
Dollars

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
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

37 Stock, Furniture and Equipment of Hotels, Restaurants, Taverns, Lobbies, Billiard and Pool Rooms, Bowling Alleys and Barber Shops
38 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in name of bank or Mortgage Loan Company)
39 All other Property Assessable by Law in Class 3 which has not been included in items 8 to 35 inclusive
40 Farm Tools, Implements, Machinery, Drains Separators, Wagons, Shingles and Harness used by the Owner in any Agricultural Pursuit
41 Cris, Grass Seed, Flaxseed and Agricultural Products, including Potatoes and Hay in Hands of Peddlers and Held for Sale
42 Threshing Machines, Combines and other Power Equipment used by the Owner in carrying on his Farm, together with Outfits used there-with exclusive of Engines
43 Tractors, Portable Engines and Dynamis Used by the Owner in Agricultural Pursuit
Assessed Value Dollars
Assessed Value Dollars
Assessed Value Dollars
Assessed Value Dollars
Assessed Value Dollars
Assessed Value Dollars
Assessed Value Dollars

CLASS 3-A—Assessed at 10% of True and Full Value

44—Horses, Mules and Asses Used Exclusively for Agricultural Purposes
A Under One Year
B One Year Old and Under Three Years
C Three Years Old and Under Ten Years
D Ten Years Old and Under Sixteen Years
E Sixteen Years Old and Over
Total Assessed Value Class 3-A
Total True and Full Value Class 3-A
Dollars
Dollars

CLASS 4—Assessed at 40% of True and Full Value

45 Public Elevators, Public Warehouses on Railway Lands
46 Structures on Lands Under U. S. Laws and Lands Leased from State for term of less than Three Years
47 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft
48 Street Railway Cars
49 Rails, Poles, Wires, Ties, Conduits, Mains and Pipes of Street Railways, Light, Heat, Power, Water and Gas Companies
50 Billboards and Advertising Devices
51 All Other Taxable Personal Property not included in the foregoing items
Total Assessed Value Class 4
Total True and Full Value Class 4
Dollars
Dollars

37	38	39	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		
Assessed Value Dollars	Assessed Value Dollars	Assessed Value 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	No.	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
			501	1503	45	60	20	1	1	2	5	181	1810											1
			221	663																				2
			2025	6075																				3
			2600	7800													2000					2000	5000	4
			475	1425	20		60			2	20	100	1000											5
			475	1425																				6
			587	1761	30		50		2	3	30	116	1160											7
			3465	10395																				8
			10349	31047	95	60	130	1	3	5	7	397	3970	2000								2000	5000	

37 38 39 40 41 42 43 A B C 44 D E 45 46 47 48 49 50 51