

ASSESSMENT BOOK

FOR THE YEAR

1931

TOWN OF **POWERS**

CASS COUNTY, MINN.

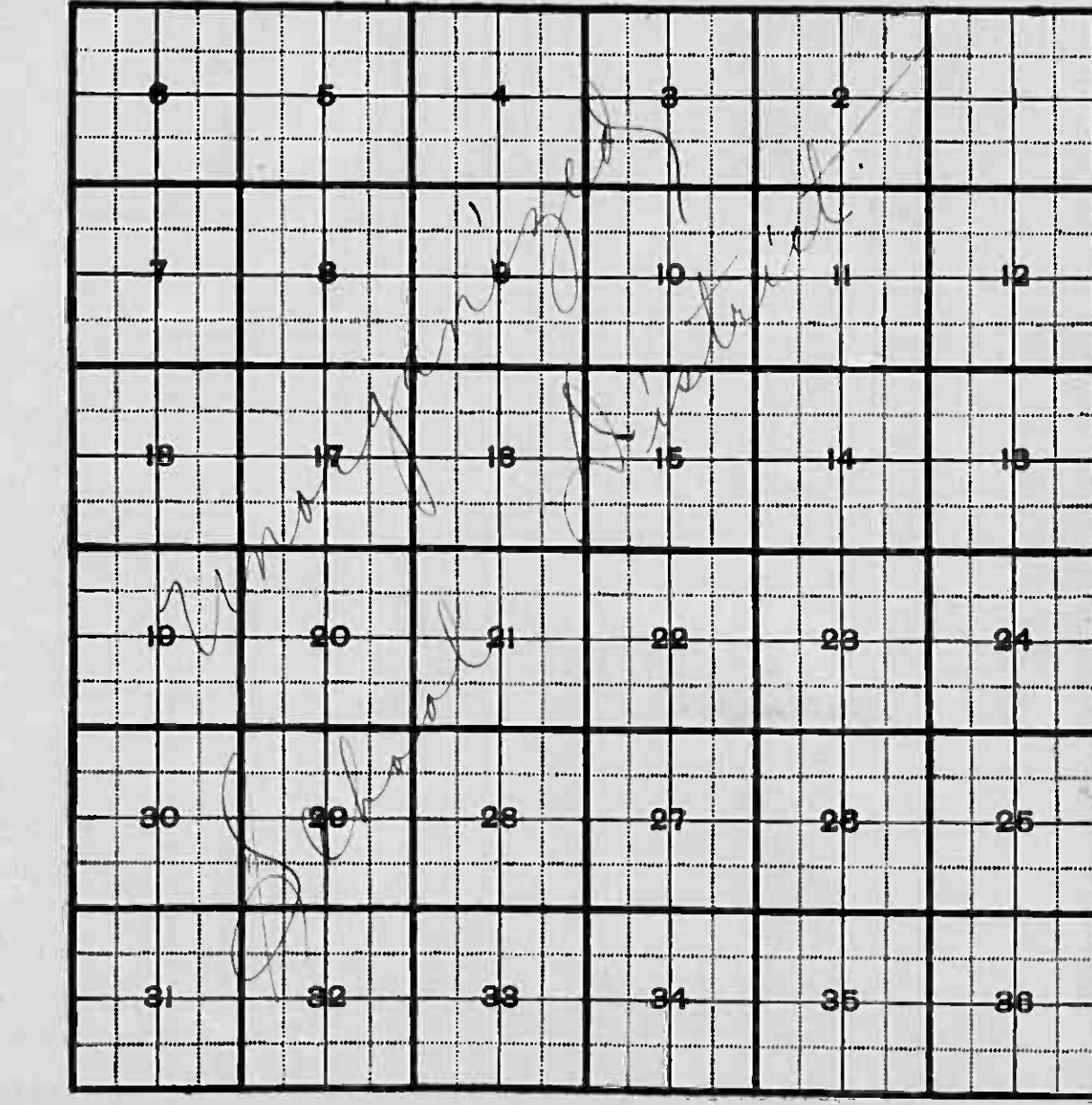
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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 139 Range No. 30 Mer. P. M.



Directions to Assessor

OFFICE OF COUNTY AUDITOR

1931.

County, Minn.

Willie Dunn Assessor of the Town

of Town

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.

A form of the return to be signed by you is appended to this book.

County Auditor.

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 subject to taxation, except such as is 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 moneys, credits, bonds, shares or corporations joint stock or other 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 in loans, mortgages, or otherwise, as agent or attorney, or in any other person, company, partnership, 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 the guardian in charge of the person having such property in his charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; or of the estate of a deceased person, 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 body politic or corporation, 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 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 assigned to be transported out of this state shall be assessed and taxed in the town or district where found, and in the case of different kinds of the county of the taxing district 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 farm is situated: Provided, that if the farm is 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

ration, has not made a full, fair, and complete list thereof, he is liable, in such person under oath, to the amount of the amount of the property to be listed, 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 statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 2006. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment who shall wilfully make any statement to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general earnings or other tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) as the case may be, in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. 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 equipment of the family residence, shall constitute class two (2) and 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 in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three (3) 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.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon OFFICIAL COPY

Table with columns: NAME OF PROPERTY HOLDER, DESCRIPTION, Sec. or Lot, Town or Block, Range, No. of Acres of Land exclusive of Town Lots, FULL AND TRUE VALUE, KIND OF STRUCTURES, Assessed Value of Additional Structures, Amount of Assessed Value Deducted by reason of fire, flood or otherwise, TOTAL VALUE.

PERSONAL

Bachus Mirror
July. 23-31

County Auditor
Cass County
Dear Sir:

The description of the
property on which W. P. Quist's
cottage is built, is

Lot D² (233 ft wide 442 ft deep)
Sec 14 - Town 139 Range 30.

The land is in M. O. Weiland's
name.

Respectfully

Should be Personal Deputy
Not on foundation

Willis Dunn.

Personal Property Assessment for the _____ of _____ County of _____ State of Minnesota for the Year 1931

Of Property Omitted from the Assessment Book of 1930 or former years, and assessed

this year in accordance with the Provisions of Section 1985, Chapter 11, General Statutes, 1923.

Table with columns for Property Owners, CLASS 1 (Mined Iron Ore), CLASS 2 (Household Furniture, etc.), and CLASS 3 (Horses, Mules, Asses, Cattle, Sheep, Hogs). Includes rows for Anderson Alfred, Anderson Arthur, Anderson Emil, Anderson Martin, Barker S. M., Berry Thomas A., Berg Anna Mrs., and Bellew E.

Table for CLASS 3 - CATTLE, SHEEP, and HOGS. Columns include categories A through K for various types of livestock and their assessed values.

PERSONAL

1.A.

Personal Property Assessment for the _____ of _____
Of Property Omitted from the Assessment Book of 1930 or former years, and assessed

County of _____, State of Minnesota, for the Year 1931
this year in accordance with the Provisions of Section 1985, Chapter 11, General Statutes, 1923.

CLASS 3-Continued - Assessed at 33 1/3% of True and Full Value

CLASS 3-Continued

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

CLASS 4 - Assessed at 10% of True and Full Value

NAMES OF PROPERTY OWNERS To be entered in Alphabetical Order and the Post Office Address on the line immediately below the Name (Care should be taken to make every NAME and FIGURE plain and distinct.)	15	16	17	17a	17b	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	Kind	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	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars
Anderson Alfred P. O. Backus	1	1								1									9						
Anderson Arthur Mrs P. O. Backus	2	3																							
Anderson Emil P. O. Backus	3	3														1.5									
Anderson Martin P. O. Backus	4																								
Barker O. M. P. O. Backus	5	5	7	65	4				1							33									
Berry Thomas A. P. O. Backus	6	6			4				3																
Berg Anna Mrs P. O. Munchy	7	7																							
Bllew E. P. O. Court and Dunsmuir La	8	8																							
Total Numbers		4			5					5						33			9						
Assessors or Town Board Footings		11			5											15			9						
County Board Footings					6											15			9						
Minnesota Tax Commission Footings		11			6					5						23			9						

38	39	40	41	42	43	44	45	TOTAL ASSESSED VALUE CLASS 3	TOTAL TRUE AND FULL VALUE CLASS 3	46	47	48	49	50	TOTAL ASSESSED VALUE CLASS 3A	TOTAL TRUE AND FULL VALUE CLASS 3A	51	52	53	54	55	56	57	58	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	Assessed Value Dollars	Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	Assessed Value Dollars	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
								128,114	342	10	1				3	14,140									1	
								1413	39																2	
								1515	45																3	
								177,159	477	10					6	16,160									4	
								75	15												4				10	
																									7	
																					1				8	
																					8				20	
								306	918	20	1				9	30,300					2				12	
								336							30										30	
															30										12	

PERSONAL