

**ASSESSMENT BOOK**

**FOR THE YEAR**

**1931**

**TOWN OF** ..... **POWERS** .....

**CASS COUNTY, MINN.**

---

---

PRINTED BY  
SECURITY BLANK BOOK AND PRINTING COMPANY  
PRINTERS, RULERS AND BINDERS  
ST. CLOUD, MINN.



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

6	5	4	3	2	
7	8	9	10	11	12
13	17	18	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36



Directions to Assessor

OFFICE OF COUNTY AUDITOR

1931.

Carroll County, Minn.

Willie Dunn Assessor of the County Auditor.

of Lawrence

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.

Country 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 by law.

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 and assess all moneys, credits, bonds, shares or corporations, joint stock or other property of such company or corporation, if 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 the agent or attorney, or in 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, trustee, or 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 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 taxing district where found, and that different kinds of the property of the same district 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 in the county, the same shall be listed and assessed in the county 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

of the family, and all personal property used by the owner for the furnishing or equipment of any city, town, village, or school district, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company, and exclusively in goods owned by such company, shall be listed and assessed as personal property in the town or district where situated in the name of the owner, if known, and, if not known, "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having in this state shall be listed and assessed where situated, without regard to where the principal or other place of business of said company is located.

Chap. 386. Laws 1925. Personal Property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between counties. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1 shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

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 county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which, by this chapter or otherwise, is required to list or be assessed, as agent, attorney, guardian, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation

ration, has not made a full, fair, and complete list thereof, he may, in any case, such person under oath, be required to the amount of the property he is required to list, 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. 2036. 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 as 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.

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.

Structures on Unplatted Real Estate assessed at 33 1/4 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.

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

OFFICIAL COPY

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
					Acres 100's			Dollars	Dollars	Dollars
Old Foss	S.E. 1/4 of S.E. 1/4 Less 19 acres		29	139	30	21	300 Frame House unfinished	100	✓	130
"	S.E. 1/4 .. S.E. 1/4 Less 19 acres		29	139	30	21	40 Chicken coops "	13	✓	
"	S.E. 1/4 .. S.E. 1/4 Less 19 acres		29	139	30	21	50 Barn Log "	17	✓	
John A. Sherman	S.E. 1/4 of S.E. 1/4 Less 21 acres		29	139	30	19	200 Frame House unfinished	67	✓	92
"	S.E. 1/4 of S.E. 1/4 Less 21 acres		29	139	30	19	75 Barn Log "	25	✓	
Henry C. Moutman	N.E. 1/4 N.E. 1/4		27	139	30		250 Cabbin	83	✓	83
Walter p. Luist	Lot 2 (In name of Helander)		14	139	30		550 cabbin	183	✓	183
Harald Johnson	Section 23 Lot 1		29	139	30		50 Cabbin Uncompleted	17	✓	17
Mr John M. Johnson	{ S.W. 1/4 of N.W. 1/4 } East 1/2 of Lot 4 & 5		2	139	30	80	50 Frame House Uncompleted	50	✓	50
Kustaa Lehto	{ N.W. 1/4 of N.W. 1/4 } S.W. 1/4 of S.E. 1/4		29	139	30	40	400 Improvements	400	✓	400
H.C. Cummins	S.E. 1/4 Lot 4		16	139	30		1400 Cabbins	1400	✓	1400
Lawrence Miller	Lot 1		32	139	30		125	42	✓	42
							3365			
							125			
							3490			

PERSONAL



Backus 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 <sup>2</sup> D (233 ft wide 442 ft deep)  
Sec 14 - Town 139 Range 30.

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

Respectfully

Should be Personal Property  
Not on foundation

Willis Dunn.







1.A.

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

SECURITY BLANK BOOK AND PRINTING CO., ST. CLOUD, MINN.

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.)	CLASS 3—Continued—Assessed at 33 1/3% of True and Full Value																										
	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	Assessed No.	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed Kind	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed No.	
Anderson Alfred P. O. Backus	1	1	1	21					1										9								
Anderson Arthur Mrs P. O. Backus	2	3	1	21																							
Anderson Emil P. O. Backus	3	3													15												
Anderson Martin P. O. Backus	4																										
Barker O. M. P. O. Backus	5	5	7 <sup>4</sup>	65 <sup>2</sup>	42				1						33												
Berry Thomas A. P. O. Backus	6	6		42					3																		
Berg Anna Mrs P. O. Aldridge Ave 20 Munich, Minn	7	7																									
Blew E. J. P. O. Court Ave Dunsmuir, La	8	8																									
Total Numbers		11	4	5	6				5					23		15			9								
Assessors or Town Board Footings		11	4	5	6				5					23		15			9								
County Board Footings		11	4	5	6				5					23		15			9								
Minnesota Tax Commission Footings		11	4	5	6				5					23		15			9								

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										CLASS 3—A Assessed at 10% of True and Full Value					CLASS 4—Assessed at 40% of True and Full Value												
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	Assessed No.	Assessed Value Dollars	Assessed No.	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
								123114	342	10	1			3	14	140										1	
								1413	39																	2	
								1515	45																	3	
								177159	477	10				6	16	160										4	
								75	15										1	4					4	106	
																										7	
																			1	8					8	208	
																			2	12					12	30	
								306	918	20	1		9	30	300												
								336						30													

PERSONAL