

**ASSESSMENT BOOK**

FOR THE YEAR

**1941**

*Jaxon* of *Remer*

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.

CASS

County, Minn.

APR 23

1941.

OFFICE OF COUNTY AUDITOR,

1941.

B. E. Michels, Assessor of the Town of Remer. 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.

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 acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1995. . . . Personal Property shall be listed in the name of the person of full age and sound mind, being a resident of this state, . . . who owns or controls the same.

Sec. 2005. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2015. . . . Personal Property of a corporation, . . . shall be listed and assessed in the name of the corporation.

Sec. 2025. . . . Personal Property of a trust, . . . shall be listed and assessed in the name of the trustee.

Sec. 2035. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2045. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2055. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2065. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2075. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2085. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2095. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2105. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2115. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2125. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2135. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2145. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2155. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Sec. 2165. . . . Personal Property of a partnership, . . . shall be listed and assessed in the name of the partnership.

Remer, Cass

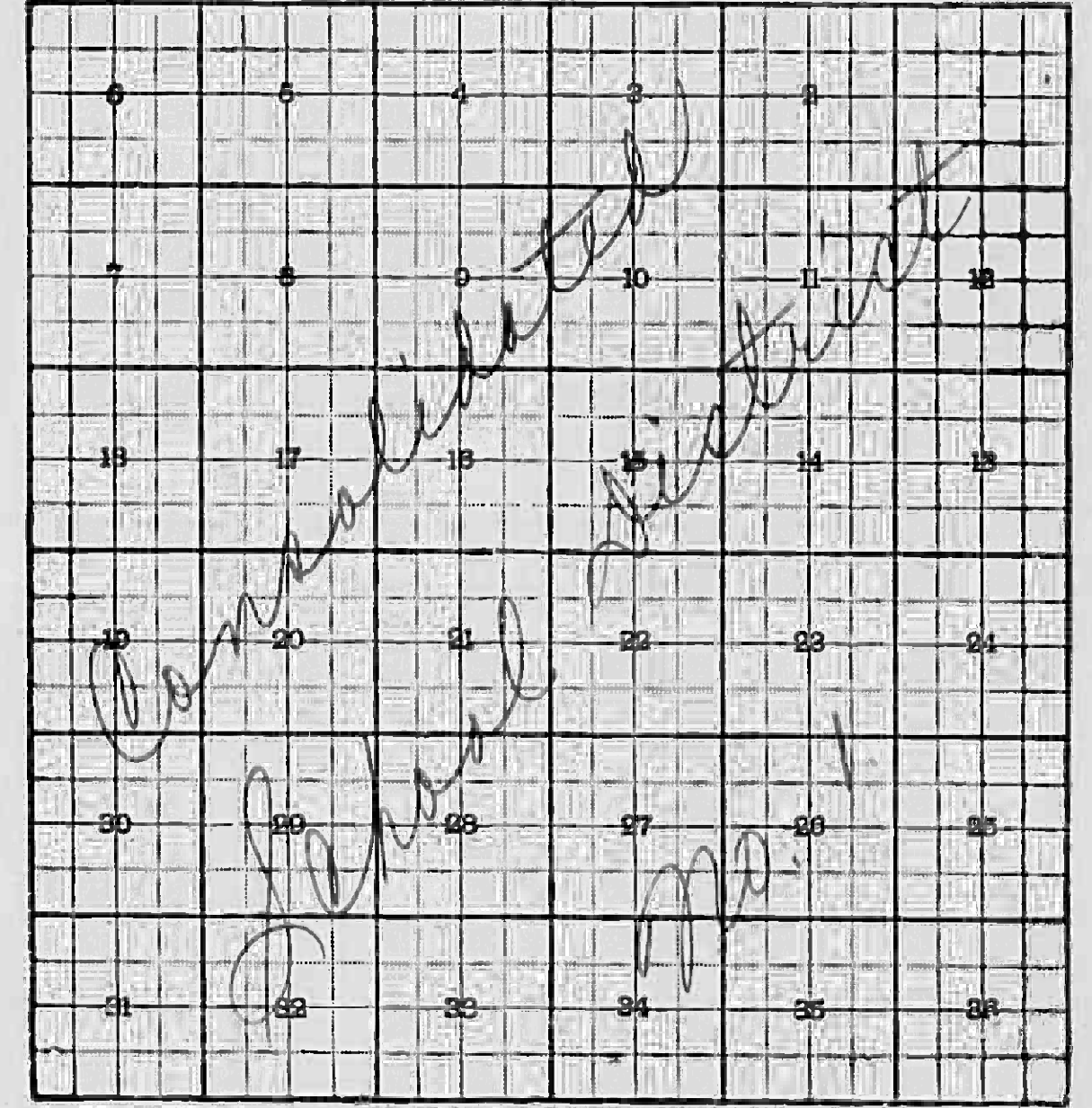
Section 1985, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make up the real property assessment book, complete lists of all lands or lots subject to taxation, showing the name, lot, or blocks included in each description unknown, so stated opposite each tract or lot, the number of acres, and the lots or parcels, lots, or blocks included in each description of personal property. The list of real property becoming subject to assessment and taxation shall be prepared and returned to the county auditor on or before the third Monday in April, of each year, the county auditor on a day to be fixed by the Minnesota Department of Taxation for the purpose of receiving the same, and he shall cause the same to be filed in his office, and he shall cause the same to be filed in his office at a place of five cents per mile for each mile necessarily traveled in going from his home to and returning said meeting and mileage to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 Range No. 26 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of..... County of....., Minnesota, 1941.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that Condition by replanting all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

Assessor.

Dated..... 1941.

L. C. PETERSON, AUDITOR  
 W. T. MCKEOWN, TREASURER  
 L. P. PETERSON, REGISTER OF DEEDS  
 A. K. McPHERSON, CLERK OF COURT  
 C. E. MERRY, SHERIFF

OFFICE OF  
**L. C. PETERSON**  
 AUDITOR, CASS COUNTY  
 WALKER, MINNESOTA

EDW. L. ROGERS, ATTORNEY  
 A. B. OLIVER, JUDGE OF PROBATE  
 E. M. THOMAS, CORONER  
 J. W. WICKLUND, SUPT. OF SCHOOLS

October 16, 1941

**INCREASE OR DECREASE in Value of Property Hereof**

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

Mr. B. E. Nichols,  
 Assessor, Remer Township,  
 Remer, Minn.

Dear Sir:

Please place an assessment of the two forties listed, and return as soon as possible.

Swan & Cecelia G. Johnson NW 1/4 SW 1/4 14-141-26  
 SW 1/4 SW 1/4 14-141-26

Yours truly,

*L. C. Peterson*  
 County Auditor

WES

*NW 1/4 of 2 NW 1/4 sec. 14-141-26 - 320 - 20% \$64.00  
 + W 1/4 of 2 NW 1/4 - 320 buildings and imp. 20% \$214.00*

*320  
 200  
 520.00  
 20.00  
 \$540.00 - SW SW  
 NW SW  
 #168 assessed Val.  
 Entered in 1941 tax list  
 Oct. 21, 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 \_\_\_\_\_, 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.)

Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
			Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	Acres 100ths		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 3C	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	
Dollars	Elmer T. Sparty	1				NE 1/4 of NE 1/4	11	141	26	40	No	100	25	125		42	✓	
	Roland Hicks	1				Lot 2 (49.50 ac.)	32	141	26	49	50	No	150		150		50	✓
	Henry Johnson	1				Eltrich Addition Lot 1	1	2				No	10		10		4	✓
	"	1				"	2	2				No	10		10		4	✓
	Lloyd S. Peabody	1				"	5	2				Homestead	10		10		2	✓
	"	1				"	3	3				"	10		10		2	✓
	"	1				"	4	3				"	10		10		2	✓
	John E. + Anna Ekland	1				515 ac. of W 1/2 of SW 1/4 NW 1/4	2	141	26	15		"	145	200	345		64	✓
	Walter C. Andrews	1				SE 1/4 of SW 1/4 of NW 1/4	2	141	26	10		"	90	100	190		38	✓
	B. E. Nichols	1				SE 1/4 SW 1/4	12	141	26	40		"	200		200		40	✓
	"	1				SW 1/4 SE 1/4	12	141	26	40		"	300		300		60	✓
	Bessie C. Winger	1				NW 1/4 SW 1/4	13	141	26	40		"	200		200		40	✓
	"	1				NE 1/4 SE 1/4	14	141	26	40		"	300	200	500		100	✓

**INCREASE OR DECREASE in Value of Property**

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

Structures Thereon

**Assessor's Return of Taxable Real Property in the \_\_\_\_\_ 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 1/2 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	SUBDIVISION	DESCRIPTION OF PROPERTY			Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range		Number of Acres of Land	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 25% Class 3C	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review
Elmer T. Sparty	1	NE 1/4 of NE 1/4	11	141	26	40	No	100	25	125		42	✓	
Roland Hicks	1	Lot 2 (49.50 ac.)	32	141	26	49.50	No	150		150		50	✓	
Henry Atkinson	1	Eltrick Addition Lot 1	1	2			No	10		10		4	✓	
"	1	"	2	2			No	10		10		4	✓	
Lloyd S. Peabody	1	"	5	2			Homestead	10		10		2	✓	
"	1	"	3	3			"	10		10		2	✓	
"	1	"	4	3			"	10		10		2	✓	
John E. + Anna Ekland	1	5.15 ac. of W 1/2 of SW 1/4 NW 1/4	2	141	26	15	"	145	200	345		64	✓	
Walter E. Andrews	1	SE 1/4 of SW 1/4 of NW 1/4	2	141	26	10	"	90	100	190		38	✓	
B. E. Nichols	1	SE 1/4 SW 1/4	12	141	26	40	"	200		200		40	✓	
"	1	SW 1/4 SE 1/4	12	141	26	40	"	300		300		60	✓	
Bessie C. Winger	1	NW 1/4 SW 1/4	13	141	26	40	"	200		200		40	✓	
"	1	NE 1/4 SE 1/4	14	141	26	40	"	300	200	500		100	✓	

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.

FORM 34 (REVISED 1937)

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.)

DESCRIPTION OF PROPERTY

School District: \_\_\_\_\_  
 Subdivision: \_\_\_\_\_  
 Sec. or Lot: \_\_\_\_\_  
 Twp. or Block: \_\_\_\_\_  
 Range: \_\_\_\_\_  
 Number of Acres of Land: \_\_\_\_\_  
 Acres 100ths: \_\_\_\_\_

ASSESSOR'S VALUATIONS

True and Full Value of Land Exclusive of Structures and Improvements: \_\_\_\_\_ Dollars  
 STRUCTURES & IMPROVEMENTS: \_\_\_\_\_ Dollars  
 True and Full Value of Buildings and Other Structures: \_\_\_\_\_ Dollars  
 True and Full Value of Machinery Permanently Attached to Real Estate: \_\_\_\_\_ Dollars  
 Total True and Full Value of Land Including all Structures, Improvements and Machinery: \_\_\_\_\_ Dollars  
 Assessed Value of Homesteads up to \$4,000 at 20% Class 3C: \_\_\_\_\_ Dollars  
 Assessed Value of Remainder at 33 1/3 per cent Class 3: \_\_\_\_\_ Dollars  
 Assessed Value of Remainder at 40 per cent Class 4: \_\_\_\_\_ Dollars  
 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 Department of Taxation: \_\_\_\_\_ 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 Department of Taxation: \_\_\_\_\_ 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		
									A	B	C	D	E												Total Assessed Value Class 4	Total True and Full Value Class 4
									No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars	No. Assessed Value Dollars													
			501	1503	45		60	20	1	1	2	5	8	40	181	1810										
			221	663																						
			2025	6075																						
			2600	7800												2000						2000	5000			
			475	1425	20		60					2		20	100	1000										
			475	1425																						
			587	1761	30		50				2	3		30	116	1160										
			3465	10395																						
			10349	31047	95		80	130	1	3	5	7		60	397	3970	2000					2000	5000			