

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Slater.

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

APR 23

OFFICE OF COUNTY AUDITOR, 1941.

Geo. Buckstrom, Assessor of the Town of Slater
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.

J. E. ... 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 acquired on that day, shall be listed by or for the person acquiring it in the manner following: 1. All real estate, including land, stock of joint stock or other company or corporation, and all other personal property, shall be listed by or for the owner, agent, or trustee residing in the town, or district where the same is usually kept. * * * Sec. 1999. By whom listed. Personal property shall be listed in the manner following: 1. All real estate, including land, stock of joint stock or other company or corporation, and all other personal property, shall be listed by or for the owner, agent, or trustee residing in the town, or district where the same is usually kept. * * * Sec. 2005. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, shall be listed and assessed as personal property in the manner following: 1. All such property shall be listed and assessed by the owner, agent, or trustee residing in the town, or district where the same is usually kept. * * * Sec. 2012. Personal property of electric light and power companies having a fixed situs in any city, village or township in this state shall be listed and assessed as follows: 1. All such property shall be listed and assessed by the owner, agent, or trustee residing in the town, or district where the same is usually kept. * * * Sec. 2014. Estates of decedents. The personal property of the estate of a decedent shall be listed and assessed at the time of a decedent's death. * * * Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed as follows: 1. All such property shall be listed and assessed by the guardian residing in the town, or district where the same is usually kept. * * * Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership. * * * Sec. 2017. Property moved between May and July. The owner of personal property removing from one town to another town in this state from September 1st to May 1st of each year in the county, township, or district in which he resides, unless he shall make it appear to the assessor in writing to be held for tax of the current year in another town, shall be assessed in the town, or district where he first resided. * * * Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property, the assessor shall file the same with the county auditor, and 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 districts,

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Sec. 1905. 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 real and personal property subject to taxation, showing the names of the owners, if to him known, and, if unknown, so far as they appear on the tax rolls, the number of acres, and the lots or parts of lots, or blocks included in each description of property subject to taxation, every odd numbered year may be appended to the list of real property becoming subject to assessment and taxation on the first Monday in APRIL of each year. The assessors shall meet at the office of the county auditor on a day to be fixed by the county auditor 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 in going to and returning from the county seat of the county auditor.

Slater, Cass

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ in the _____
 County of _____ for the Year 1941.

List of Lands in the Twin of Slater County of Cass, Minn., for the Year 1941, Which have Become Homesteads or Ceased to be Homesteads
 SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 24 Miller-Davis Company, Minneapolis, State—Form No. 67

LANDS BECOMING HOMESTEADS

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of.....Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of.....Mill Per Bushel		★ Total Tax		REMARKS
										Dollars	Cts.		Dollars	Cts.	Dollars	Cts.	

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	SLATER						
					INDICATE HOMESTEAD	TRUE & FULL VALUATION LAND	BLDGs.	TOTAL	ASSESSED VALUE		
<i>W. W. King</i>	<i>C-1</i>	<i>Lakeview Park</i>	<i>9</i>	<i>14</i>	<i>No</i>	<i>100</i>	<i>—</i>	<i>100</i>	<i>40</i>	<i>33</i>	<i>✓</i>
		<i>Lots 9 & 10</i>	<i>9</i>	<i>10</i>	<i>No</i>	<i>120</i>	<i>—</i>	<i>120</i>	<i>40</i>	<i>—</i>	<i>✓</i>
<i>Harry Swenson</i>	<i>C-1</i>	<i>6 1/2 NW 1/4 of NW 1/3</i>	<i>35</i>	<i>14</i>	<i>No</i>	<i>240</i>	<i>—</i>	<i>240</i>	<i>80</i>	<i>—</i>	<i>✓</i>
					<i>Yes</i>	<i>80</i>	<i>50</i>	<i>130</i>	<i>26</i>	<i>—</i>	<i>✓</i>

NAME	DESCRIPTION	SEC.	INDICATE HOMESTEAD	TRUE & FULL VALUATION LAND	BLDGs.	TOTAL	ASSESSED VALUE
Charles H. Weiss	Lot 9 (10 Ac.)	14	No	100	—	100	40 33 ✓
Rudolph Schmidt	SW 1/4 of SE 1/4	27	No	120	—	120	40 ✓
Chas. A. Graham	SW 1/4 of SW 1/4	36	No	240	—	240	80 ✓
Harry Swenson	E 1/2 of NE 1/4 of NW 1/4	35	Yes	80	50	130	26 ✓

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ in the _____
County of _____ for the Year 1941.

List of Lands in the Twin of Stater, County of Cass, Minn., for the Year 1941, Which have Become Homesteads or Ceased to be Homesteads
SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 234 Miller-Davis Company, Minneapolis, State - Form No. 67

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of.....Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of.....Mill Per Bushel		★ Total Tax	REMARKS
										Dollars	Cts.		Dollars	Cts.		

LANDS BECOMING HOMESTEADS						LANDS CEASING TO BE HOMESTEADS					
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Range	Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Range	
											Acres
W. W. King		C-1 Lakside Park Lots 9 & 10	9 4 10	142 26							
Harry Swenson		C-1 E 1/2 NE 1/4 of NW 1/3	35	142 26 20	20						

Note ★ Assessors will not fill these Columns

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 314 MILLER-BATH COMPANY, MINNEAPOLIS

Table with columns for NAME OF OWNER, School District, DESCRIPTION OF PROPERTY (Subdivision, Sec. Lot, Twp. Block, Range, Acres, 100ths, Indicate Homestead), and ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures & Improvements, etc.), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, etc.).

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.

Table for personal property assessment with columns: CLASS 3-Continued (37 Stock, 38 Shares of Stock, 39 All other Property), CLASS 3-A-Assessed at 10% of True and Full Value (40 Farm Tools, 41 Grain, 42 Threshing Machines, 43 Tractors, 44-Horses, Mules and Asses), CLASS 4-Assessed at 40% of True and Full Value (45 Public Elevators, 46 Structures on Lands, 47 Steam and Motor Boats, 48 Street Railway Cars, 49 Rails, Poles, Wires, 50 Billboards, 51 All Other Intangible Personal Property).