

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Sylvan

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.,

OFFICE OF COUNTY AUDITOR,
APR 23 1941.

Paul Randall Assessor of the Town of *Aylwan*

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.

J. B. Mason 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 after that date, on the first day of the next month following.

Sec. 1992. Where listed. Except as otherwise in this chapter provided, personal property shall be listed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 1993. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the county, town, or district in which the same is conducted and designed to be transported out of this state shall be assessed and taxed in the county in which the same are sold.

Chap. 214. Excess 1927. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of value, shall be listed and assessed in the county in which they are held.

Sec. 2008. Excitators, etc., on railroad. All excitators and other property of an excavator, contractor, or other person connected with a farm does not reside thereon, the same shall be listed and assessed in the county, town, or district in which the same are held.

Sec. 2010. Assignments and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed where the same are held.

Sec. 2013. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it can be listed in more than one county, it shall be listed in the county in which the owner resides, or in the county in which the same are held.

Sec. 2014. Property of decedents. The personal property of a decedent at the time of his death shall be listed and assessed in the county in which the same are held.

Sec. 2015. Property owned by a partner or agent. Personal property owned by a partner or agent shall be listed and assessed in the county, town, or district in which the same are held.

Sec. 2016. Property of a firm or company. The personal property of a firm or company shall be listed and assessed in the county, town, or district in which the same are held.

Sec. 2017. Property of a partnership. The personal property of a partnership shall be listed and assessed in the county, town, or district in which the same are held.

Sec. 2018. Property of a corporation. The personal property of a corporation shall be listed and assessed in the county, town, or district in which the same are held.

Sec. 2019. Property of a partnership. The personal property of a partnership shall be listed and assessed in the county, town, or district in which the same are held.

Sec. 2020. Property of a partnership. The personal property of a partnership shall be listed and assessed in the county, town, or district in which the same are held.

Sec. 2021. Property of a partnership. The personal property of a partnership shall be listed and assessed in the county, town, or district in which the same are held.

Sec. 2022. Property of a partnership. The personal property of a partnership shall be listed and assessed in the county, town, or district in which the same are held.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor a list of the property owned by him on May 1 of the current year, and shall make separate statements in the manner of all personal property required to be listed for taxation as provided in this chapter. He is required to list for taxation as agent or at the request of another person, all real and personal property owned by such other person, according to the best of his knowledge and belief.

Sec. 2003. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law for the purpose of assessing any tax or assessment, who shall wilfully make any statement which is known to be false or untrue, shall be guilty of a gross misdemeanor.

Sec. 1505. Classification of Property. All real and personal property in this state shall be classified and assessed according to the following classes:

Class 1. Live stock, poultry, all agricultural products, except as hereinafter provided, and all manufactured articles, all tools, implements and machines, all machinery, all fixtures, all household goods, and all other personal property, except as hereinafter provided.

Class 2. Real estate, including all interests therein, except as hereinafter provided.

Class 3. Live stock, poultry, all agricultural products, except as hereinafter provided, and all manufactured articles, all tools, implements and machines, all machinery, all fixtures, all household goods, and all other personal property, except as hereinafter provided.

Class 4. All platted real estate, except as provided by class one (1) hereinafter provided.

Class 5. All unplatted real estate, except as provided by class one (1) hereinafter provided.

Class 6. All property of a partnership, except as provided by class one (1) hereinafter provided.

Class 7. All property of a partnership, except as provided by class one (1) hereinafter provided.

Class 8. All property of a partnership, except as provided by class one (1) hereinafter provided.

Class 9. All property of a partnership, except as provided by class one (1) hereinafter provided.

Class 10. All property of a partnership, except as provided by class one (1) hereinafter provided.

Class 11. All property of a partnership, except as provided by class one (1) hereinafter provided.

Class 12. All property of a partnership, except as provided by class one (1) hereinafter provided.

Class 13. All property of a partnership, except as provided by class one (1) hereinafter provided.

Aylwan, Cass

Section 1936, 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, a list of all the real property in the county, showing the name of the owner, the town, city or village, and the acreage of the property. The list of real property becoming subject to assessment and taxation every odd numbered year may be in each description of personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the first Monday in April, of each year.

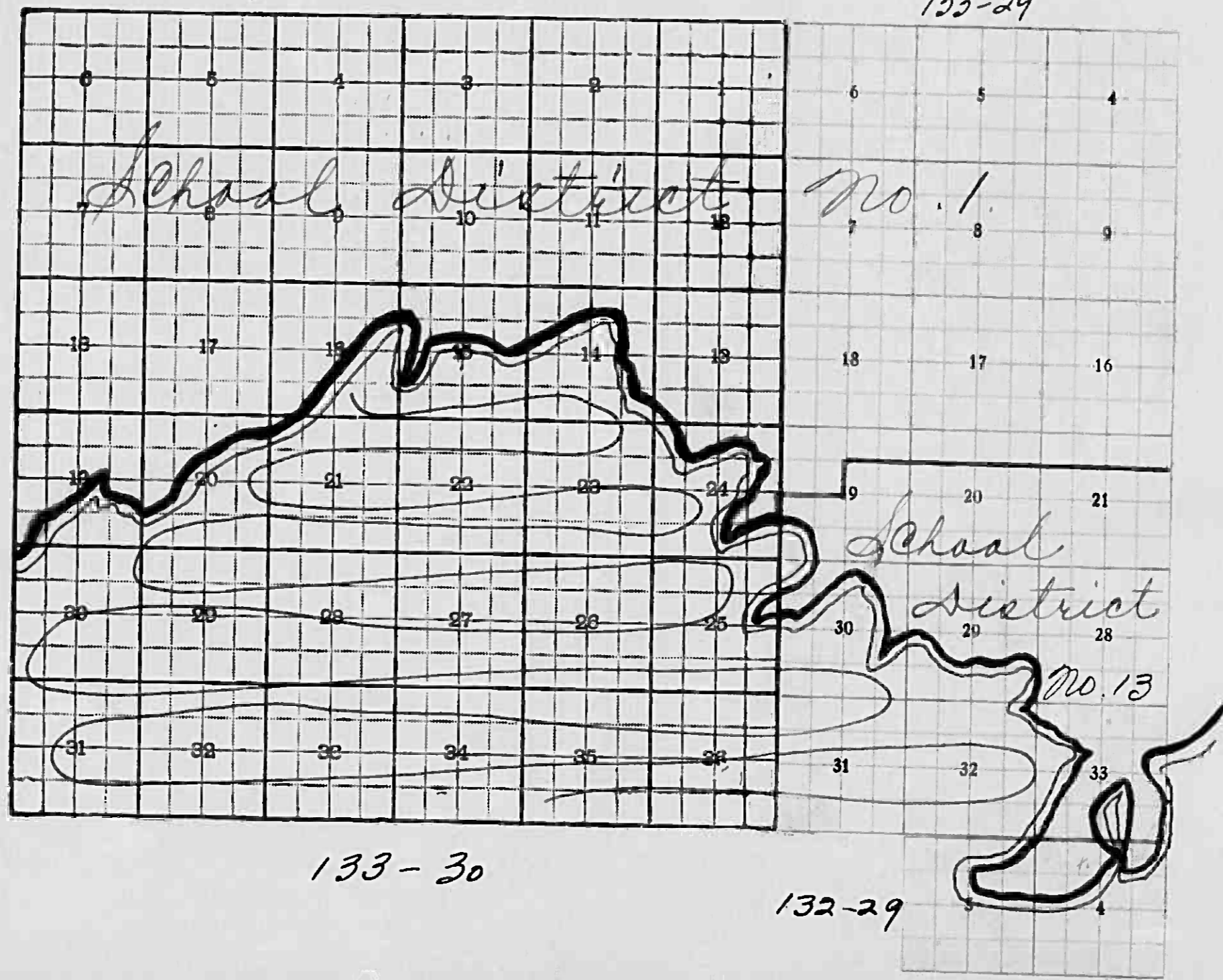
The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Department of Taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily traveled in going from his home to and returning from the county seat at the rate of five cents per mile for each mile necessarily traveled in going from the county treasury upon the warrant of the county seat to the county treasury office and paid out of the county treasury upon the warrant of the county auditor.

INDEX TO SECTIONS

SECTION	PAGE
Sec. 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 *Part of 133* Range No. *29-30 + Part of 132-29* 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 less 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.

Dated _____ 1941
 _____ Assessor.

SYLVAN
Town 133 Range 29

NAME	DESCRIPTION	SEC.	INDICATE HOMESTEAD	TRUE & FULL VALUATION		ASSESSED VALUE
				LAND + Buildings	TOTAL	
H. L. Whitten	SW ¹ / ₄ of SE ¹ / ₄ less Ry.	9	no	210	210	\$70.00 ✓

Town 133 Range 30

Fannie Dade	NE ¹ / ₄ of NE ¹ / ₄	10	no	90	90	\$30.00 ✓
-------------	--	----	----	----	----	-----------

INCREASE OR DECREASE in Value of Property Heretofore As

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

DESCRIPTION

Range 30

Valuation not changed. Homestead exemption

Name	Description	Sec.	Homestead	Land	Bldgs	Total	Assessed
Harley W. Eames Peck	NW ¹ / ₄ of SE ¹ / ₄	7	yes	240	240	480	480 ✓
" " " "	SW ¹ / ₄ " "	7	"	240	360	600	120 ✓

Town 133 Range 29

Name	Description	Sec.	Homestead	Land	Bldgs	Total	Assessed
Karl Huhutata	Part of grant lot	7	no	75	180	105	35
Joseph Hill	" " " "	7	"	75	143	120	40
Wm. Bersell	" " " "	7	"	150	150	50	50
William Godrater	" " " "	7	"	90	90	30	30
A. F. Lingie	" " " "	7	"	75	175	250	80
Merril Koser	" " " "	7	"	60	60	20	20
John A. Johnson	" " " "	7	"	75	75	25	25
Edwood Johnson	" " " "	7	"	75	75	25	25
Ed Heikkinen	" " " "	7	"	75	75	25	25
Joseph Koeske	" " " "	7	"	150	140	195	40

To be assessed as of May 1st, 1941.

No deed on record

Should not be new assessment in 1941

See 33

10/27/41

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				INDICATE HOMESTEAD	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
		Subdivision	Sec. or Lot	Twp. or Block	Range		Number of Acres of Land	True and Full Value of Land	Structures & Improvements	True and Full Value of Machinery	Total True and Full Value	Assessed Value of Homesteads	Assessed Value of Remainder	Total Assessed Value as Equalized by Board of Review

SYLVAN

133-29

LANDS TO BE ASSESSED ON MAY 1, 1941

NAME	DESCRIPTION	SEC.	HOMESTEAD	LAND	BUILDINGS	TOTAL	ASSESSED VALUATION
O.H. & Guesie McAninch	NE ¹ / ₄ SE ¹ / ₄	8	yes	200	200	400	\$40 ✓
"	SE ¹ / ₄ SE ¹ / ₄	8	"	200	130	330	\$66 ✓
Charlie M. Lottrell	SE ¹ / ₄ SE ¹ / ₄	6	yes	200	200	400	\$40 ✓
"	NW ¹ / ₄ NE ¹ / ₄	7	yes	200	200	400	\$40 ✓
"	NW ¹ / ₄ NE ¹ / ₄	7	yes	200	250	450	90 ✓
Lena Cole	SE ¹ / ₄ NW ¹ / ₄	20	"	240	40	280	56 ✓
"	NW ¹ / ₄ NW ¹ / ₄	20	"	240	240	480	48 ✓
"	NE ¹ / ₄ NW ¹ / ₄	20	"	240	240	480	48 ✓

Homestead exemption \$40 Bldg. added

