

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Irelipet
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

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.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,
CASS County, Minn., APR 23 1941.

Chas. Sanford
Assessor of the Town of Irelife
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.

Chas. Sanford
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, in the manner following:

1. The property of a decedent shall be listed and assessed by the executor or administrator of the estate, or by the guardian of the estate of the decedent.
2. The property of a person for whose benefit it is held in trust, by the trustee of the estate of a deceased person, by the guardian of the estate of the person for whose benefit it is held, or by the person having such property in charge.
3. The property of a partnership shall be listed and assessed by the partner or partners.
4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
5. The property of a body politic or corporate, by the proper agent or officer.
6. The property of a firm or company, by a partner or agent thereof.
7. The property of a partnership, by a partner or agent thereof.
8. The property of manufacturers and others in the hands of a receiver, by such agent in the name of his principal, as near as may be.

Sec. 1985. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:

1. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:
2. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:
3. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:

Sec. 1986. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:

1. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:
2. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:
3. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:

Sec. 1987. Property of a decedent. The personal property of a decedent shall be listed and assessed by the executor or administrator of the estate, or by the guardian of the estate of the decedent.

Sec. 1988. Property of a person for whose benefit it is held in trust. The personal property of a person for whose benefit it is held in trust shall be listed and assessed by the trustee of the estate of a deceased person, by the guardian of the estate of the person for whose benefit it is held, or by the person having such property in charge.

Sec. 1989. Property of a partnership. The personal property of a partnership shall be listed and assessed by the partner or partners.

Sec. 1990. Property of a corporation. The personal property of a corporation shall be listed and assessed by the receiver, by such receiver, or by the proper agent or officer.

Sec. 1991. Property of a body politic or corporate. The personal property of a body politic or corporate shall be listed and assessed by the proper agent or officer.

Sec. 1992. Property of a firm or company. The personal property of a firm or company shall be listed and assessed by a partner or agent thereof.

Sec. 1993. Property of a partnership. The personal property of a partnership shall be listed and assessed by a partner or agent thereof.

Sec. 1994. Property of manufacturers and others. The personal property of manufacturers and others in the hands of a receiver shall be listed and assessed by such agent in the name of his principal, as near as may be.

Sec. 1995. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:

1. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:
2. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:
3. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:

Sec. 1996. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:

1. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:
2. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:
3. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:

Sec. 1997. Property of a decedent. The personal property of a decedent shall be listed and assessed by the executor or administrator of the estate, or by the guardian of the estate of the decedent.

Sec. 1998. Property of a person for whose benefit it is held in trust. The personal property of a person for whose benefit it is held in trust shall be listed and assessed by the trustee of the estate of a deceased person, by the guardian of the estate of the person for whose benefit it is held, or by the person having such property in charge.

Sec. 1999. Property of a partnership. The personal property of a partnership shall be listed and assessed by the partner or partners.

Sec. 2000. Property of a corporation. The personal property of a corporation shall be listed and assessed by the receiver, by such receiver, or by the proper agent or officer.

Sec. 2001. Property of a body politic or corporate. The personal property of a body politic or corporate shall be listed and assessed by the proper agent or officer.

Sec. 2002. Property of a firm or company. The personal property of a firm or company shall be listed and assessed by a partner or agent thereof.

Sec. 2003. Property of a partnership. The personal property of a partnership shall be listed and assessed by a partner or agent thereof.

Sec. 2004. Property of manufacturers and others. The personal property of manufacturers and others in the hands of a receiver shall be listed and assessed by such agent in the name of his principal, as near as may be.

Sec. 2005. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:

1. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:
2. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:
3. The property of a merchant or manufacturer shall be listed and assessed by the owner, agent, or trustee thereof, in the manner following:

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

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

LANDS BECOMING HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land		✓
						Acres	100ths	
Wenzinger Douglas & Ass'n		Sw 1/4 of N-E 1/4	10	14	27	40		✓
"		So 1/2 " N-W 1/4	"	"	"	80		✓
"		S-W - 1/4	"	"	"	160		✓
Edwell Amy		N-W 1/4 of N-E 1/4	9	"	"	40		✓

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land		✓
						Acres	100ths	

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

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 25 Per Cent.)
 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.)

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise
Ford Riley	Lot 2 - 5 - 6, Sec 5	5	14	27	50	Cabin	10	✓
Edwell Amy	N-W 1/4 NE 1/4	9	"	"	75	Cabin & Barn	15	✓
Thim Andrew	Lot 8, Bk 1 Ewers shms				1098	Bungalow	436	✓

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 Trelipe **of** Trelipe **, County of** Cass **, 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 Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Assessed Value of Homesteads up to \$4,000 at 25% Class 3C	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Lands 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 the Department of Taxation
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						
Chas. J. Wheeler	mm	N-E 1/4 of N-W 1/4	10	140 27	40	✓	180			180	60	60	✓			
Walter Putnam	"	N-E 1/4 " S-W 1/4	31	140 27	40	✓	180			180	60	60	✓			
R. G. Putnam	"	S-W 1/4 " S-E 1/4	31	140 27	40	✓	180	40		220	44	44	✓			
Douglas & Anita Weiersinger	"	S-W 1/4 of N-E 1/4	10	140 27	40	✓	140			140	28	28	✓			
"	"	S-W 1/4 N-W 1/4	10	140 27	40	✓	160			160	32	32	✓			
"	"	SE 1/4 of N-W 1/4	"	140 27	40	✓	180	200		380	76	76	✓			
"	"	N-E 1/4 of S-W 1/4	"	"	40	✓	180			180	36	36	✓			
"	"	NW 1/4 " SW 1/4	"	"	40	✓	180			180	36	36	✓			
"	"	S-W 1/4 " S-N 1/4	"	"	40	✓	180			180	36	36	✓			
"	"	S-E 1/4 " S-N 1/4	"	"	40	✓	180			180	36	36	✓			

1740 240 1980 324 120 144

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.
TRELIPE **County of** Trelipe **, Minn., for the Year 1941.**

TRELIPE
Town 140 Range 27

NAME	DESCRIPTION	SEC.	INDICATE HOMESTEAD	TRUE & FULL VALUATION		ASSESSED VALUE
				LAND	BUILDINGS TOTAL	
Chas. J. Wheeler	NE 1/4 of NW 1/4	10	✓	180		60
Walter Putnam	NE 1/4 of SW 1/4	31	✓	180		60
R. G. Putnam	SW 1/4 of SE 1/4	31	✓	180		60

May 1-1941

TRELIPE (140-27)

LANDS TO BE ASSESSED ON MAY 1, 1941

NAME	DESCRIPTION	SEC.	INDICATE HOMESTEAD	TRUE & FULL VALUE		ASSESSED VALUATION
				LAND	BUILDINGS TOTAL	
Douglas & Anita Weiersinger	SW 1/4 of NE 1/4	10	✓	140		28
"	SW 1/4 of NW 1/4	10	"	160		32
"	SE 1/4 of NW 1/4	10	"	180	200	58
"	NE 1/4 of SW 1/4	10	"	180		36
"	NW 1/4 of SW 1/4	10	"	180		36
"	SW 1/4 of SW 1/4	10	"	180		36
"	SE 1/4 of SW 1/4	10	"	180		36
				1200		250

May 1-1941

