

ASSESSMENT BOOK

FOR THE YEAR

1932

Town of Wilson

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
210-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

County, Minn.,

APR 19

1932.

John O'Connor, Assessor of the Town of Wilson

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1932, 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.

G. G. Galen, County 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 taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1974. * * * 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. 1989. 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 the real estate, stocks, bonds, shares of property of joint stock or other companies, credits, moneys, and other personal property.

2. He shall also list separately and in the name of the principal, all moneys and other personal property invested, loaned, or deposited, and all other property, real or personal, in which he has an interest, as trustee, executor, administrator, or otherwise.

3. The property of a partnership or business shall be listed by the partner, or by the person for whose benefit the property is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

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 officer thereof.

6. The property of a firm or company, by a partner or agent thereof.

7. The property of a manufacturer and other in the hands of an agent, by such agent in the name of his principal, as hereinafter provided.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as hereinafter provided.

9. The property of a partnership or business shall be listed by the partner, or by the person for whose benefit the property is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

10. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

11. The property of a body politic or corporate, by the proper officer thereof.

12. The property of a firm or company, by a partner or agent thereof.

13. The property of a manufacturer and other in the hands of an agent, by such agent in the name of his principal, as hereinafter provided.

14. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as hereinafter provided.

Sec. 2014. Persons under guardianship. The personal property of persons under guardianship shall be listed and assessed where the guardian resides; and every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of assignees and receivers shall be listed and assessed at the place of being before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county to another, in which he is first called on to list, on May 1, shall be assessed in that county; and if he removes to another county, he shall be assessed in that county on July 1, and if he removes to a third county, he shall be assessed in that county on September 1.

Sec. 2019. Lists to be verified. Every person required to list his personal property, shall verify the same by taking an oath, and shall also make a return of the same, and shall also make a return of the same, and shall also make a return of the same.

Sec. 2020. Examination under oath. Whenever the assessor shall require a person to list his personal property, he shall examine him under oath, and shall also make a return of the same, and shall also make a return of the same.

Sec. 2022. Failure to obtain list. In case of failure to obtain a list, or of a list being incomplete, the assessor shall ascertain the amount and value of such property, and shall assess the same accordingly.

Sec. 2023. Value statement regarding the stock of a corporation. The assessor shall require a person to list the stock of a corporation, and shall also make a return of the same, and shall also make a return of the same.

Sec. 2024. Classification of Property. What percentages of full and true value to be assessed. All real and personal property shall be assessed at the full and true value thereof.

Class 1. Live stock, poultry, all agricultural products, except such as are provided by class three, and all other personal property, except such as are provided by class three, shall be assessed at the full and true value thereof.

Class 2. Live stock, poultry, all agricultural products, except such as are provided by class three, and all other personal property, except such as are provided by class three, shall be assessed at the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except such as are provided by class three, and all other personal property, except such as are provided by class three, shall be assessed at the full and true value thereof.

Class 4. All property not included in the three foregoing classes shall be assessed at the full and true value thereof.

Class 5. General Statutes of Minnesota, 1923. 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 year.

Class 6. The assessor shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission for the purpose of receiving such service the rate of five cents per mile for each necessary traveled route and paid out of the county treasury upon the warrant of the county auditor.

Assessor's Return of Exempt Real Property in the Town of Wilson County of Cass, Minnesota, for the Year 1932.

NAMES OF OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS
							True and Full Value of Lands Exclusive of Structures and 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 Lands Including all Structures, Improvements and Machinery Dollars	
State of Minn. (Dept. of Rural Credit)	Unplatted SW 1/4 of NW 1/4	32	137	29	40	Farm	360	201	561	187	✓
" " "	NW 1/4 of SW 1/4				40	" "	321		321	107	✓
					56368						
From Previous Page Tabular Statement					64368		681	201	882	294	
					120736		6227	1450	7677	2559	
							6908	1651	8659	2853	2853

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Town board
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Wilson Township	1 ac of Sw 1/4	21	137	29	100	Town Hall	15	200	215	72	✓
Beh. Dist #20	1 acre of Sec 15	32	137	29	100	School	15	200	215	72	✓
Wid. of Pine River	87 acs. of NW 1/4	6	"	"	700		84		84	28	
" " "	23.29 " " "	"	"	"	2329	Cemetery	279		279	93	
					393	400			793	265	

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS	
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS 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 Land including all Structures, Improvements and Machinery Dollars
WILSON TWP												
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>UNPLATTED</p> <p>LAND BLDGS.</p> <p>+48.60% = +11.90%</p> <p>148.60% = 111.90%</p> <p>Dec. 30% by state</p> <p>=</p> <p>96.59% 71.74%</p> <p>4 7/8% by state</p> </td> <td style="width: 50%; vertical-align: top;"> <p>PLATTED</p> <p>LAND BLDGS.</p> <p>No change of Co.</p> <p>Dec 35% by state</p> <p>= 65%</p> <p>4 7/8% by state</p> </td> </tr> </table>											<p>UNPLATTED</p> <p>LAND BLDGS.</p> <p>+48.60% = +11.90%</p> <p>148.60% = 111.90%</p> <p>Dec. 30% by state</p> <p>=</p> <p>96.59% 71.74%</p> <p>4 7/8% by state</p>	<p>PLATTED</p> <p>LAND BLDGS.</p> <p>No change of Co.</p> <p>Dec 35% by state</p> <p>= 65%</p> <p>4 7/8% by state</p>
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NAMES OF OWNERS	No. of School District	SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS 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 Land including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
Citizens St. Bk., Janesville, Minn.	19	NE 1/4 of NE 1/4	4	137	29	38.23	306		306	102		99	
"	"	NW 1/4 of NE 1/4				39.47	354		354	118		114	
"	"	SW 1/4 of NE 1/4				40	283	524	717	307		239	
"	"	SE 1/4 of NE 1/4				40	120		120	40		39	
A.E. Whipple		NE 1/4 of NW 1/4				40.73	433	182	616	233		205	
John Ackerman		NW 1/4 of NW 1/4				41.97	636	33	642	225		214	
Zella P. Kater		SW 1/4 of NW 1/4				40	541	560	837	320		277	
A.E. Whipple		SE 1/4 of NW 1/4				40	402		402	134		129	
Zella P. Kater		NE 1/4 of SW 1/4				40	342		342	114		110	
"		NW 1/4 of SW 1/4				40	600		600	200		193	
"		SW 1/4 of SW 1/4				40	399		399	133		128	
Martin Campion		SE 1/4 of SW 1/4				40	475	199	674	238		208	
Rose O. Kramer		NE 1/4 of SE 1/4				37.33	186		186	62		60	
Martin Campion		NW 1/4 of SE 1/4				42.67	800		800	100		97	
"		SW 1/4 of SE 1/4				40	600		600	200		193	
Midland Credit Co.		SE 1/4 of SE 1/4				40	282		282	94		91	
						640.40	6169	1691	7860	2620		2396	

Assessor's Return of Taxable Real Property in the Town of Wilson, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

FORM 4 - 1929

Table with columns: NAMES OF OWNERS, No. of School District, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Handwritten entries for property owners including Mally Dick, J.H. Kimball, Fred Hamlin, Lizzie Gardner, and others, with their respective land descriptions and valuation figures.

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Handwritten entries for property owners including Geo. Wagner, Joseph H. Steward, Mary N. Leland, Clara M. McKissor, Alice Green, Abe White, Ed. Brastad, and others, with their respective land descriptions and valuation figures.

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Assessor's Return of Taxable Real Property in the Town of Wilson, County of Cass, Minn., for the Year 1932.
Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

NAMES OF OWNERS	No. of School District	DESCRIPTION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS						
							True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission			
								True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						Dollars	Dollars	Dollars
Howard Greene, Receiver	19	NE 1/4 of NE 1/4	17	137	29	40	402		402	134		129					
Leo Datzman		NW 1/4 of NE 1/4				40	480		480	160		155					
"		SW 1/4 of NE 1/4				40	480		480	160		155					
Howard Greene, Receiver		SE 1/4 of NE 1/4				40	522		522	174		168					
Leo Datzman		NE 1/4 of NW 1/4				40	642		642	214		207					
Nick Homan		NW 1/4 of NW 1/4				40	642		642	214		207					
Lloyd O'Connor		SW 1/4 of NW 1/4				40	561		561	187		181					
Leo Datzman		SE 1/4 of NW 1/4				40	281	1000	998	427		333					
"		NE 1/4 of SW 1/4				40	600		600	200		193					
John O'Connor		NW 1/4 of SW 1/4				40	600	323	923	1044		301					
"		SW 1/4 of SW 1/4				40	480		480	160		155					
Leo Datzman		SE 1/4 of SW 1/4				40	240		240	80		77					
Bankers Joint Stock Land Bk., Milwaukee		NE 1/4 of SE 1/4				40	522		522	174		168					
"		NW 1/4 of SE 1/4				40	425	219	644	741		215					
C.R. Martini		SW 1/4 of SE 1/4				40	441		441	147		142					
"		SE 1/4 of SE 1/4				40	619	400	1019	191		340					
						640	7974	2295	10269	3423		3126					

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Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

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							True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission			
								True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						Dollars	Dollars	Dollars
H.A. & L.A. Nasser	19	NE 1/4 of NE 1/4	18	137	29	40	541	365	906	354		302					
"		NW 1/4 of NE 1/4				40	561	502	561	187		181					
"		SW 1/4 of NE 1/4				40	240		240	80		77					
"		SE 1/4 of NE 1/4				40	438		438	146		141					
Frederick McNutt		NE 1/4 of NW 1/4				40	240		240	80		77					
"		NW 1/4 of NW 1/4				35 42	249		249	83		80					
Chas. E. Hehber		SW 1/4 of NW 1/4				35 62	252		252	84		81					
John Lebkicher		SE 1/4 of NW 1/4				40	240		240	80		77					
Gust. Z. Lindgren		NE 1/4 of SW 1/4				40	240		240	80		77					
"		NW 1/4 of SW 1/4				35 82	252		252	84		81					
Wilson Bradley		SW 1/4 of SW 1/4				36 02	288		288	96		93					
"		SE 1/4 of SW 1/4				40	240		240	80		77					
Bankers Joint Stock Land Bk., Milwaukee		NE 1/4 of SE 1/4				40	321		321	107		103					
H.A. & L.A. Nasser		NW 1/4 of SE 1/4				40	201		201	67		65					
Gust J. Lindgren		SW 1/4 of SE 1/4				40	201		201	67		65					
Bankers Joint Stock Land Bk., Milwaukee		SE 1/4 of SE 1/4				40	240		240	80		77					
						622 88	4763	502	5265	1755		1654					

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E.L.

10,584.08 103 128 23860 101 127 089 42363 42363 38992 37905

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

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