

ASSESSMENT BOOKS

1930

Bay River Village

THE FRITZ-CROSS CO., ST. CLOUD, MINN.

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For Convenience of Auditor in Showing Boundaries of School Districts
Village of Boy River (Unorganized School District)
 Township No. _____ Range No. _____ Mer. P. M. _____

MADE IN ST. CLOUD BY THE FRISVOLD CO. FORM 02

6	5	4	3	2	1
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DIRECTIONS TO ASSESSOR
OFFICE OF COUNTY AUDITOR

1930

CASS County, Minn., April 1

H. E. Dickinson Assessor of the Village of Boy River

of

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1930, containing a list of all lands and town lots 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 law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended to this book.

W. H. 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. 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. 1999. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind who is a resident of this state, shall list all his money, stocks, shares of corporations (when the property of such company or corporation is not assessed in this state), moneys loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company or corporation, and all moneys deposited subject to his order, check, or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. 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 executor or administrator.

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

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

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

8. The property of manufacturers and other persons in the hands of an agent, as merchant, by the principal, as merchant.

Sec. 2003. Personalty.—Where listed. Except as otherwise in this chapter provided personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes upon such logs and timber shall be paid to the taxing district and of the state as other taxes on such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed in the town or district where the farm is situated. Provided, that the farm is situated in several townships, districts or counties, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212. Laws 1925—Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and all personal property used by family, and all personal property used by

the owner for personal and domestic purposes, or for the furnishing or equipment of a family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, including in this state in any city, village or borough, shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estate of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May 1 and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon to list the same, or in which he brings into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, 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 different counties, or places in different counties, by the determination of either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any corporation, or any interest in it, if he is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person

son under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When required, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwelling etc. Any officer authorized by law to assess property, or any assessor, may, when necessary to the proper performance of his duty, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding tax. Every person who in making any statement, or in giving any information, or imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. What percentages of full value shall be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) hereof.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family shall be assessed and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three (3a), stocks of merchandise of all kinds, used in the furniture and fixtures, materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be assessed and valued at thirty-three and one-third (33 1/3%) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three (3a) and shall be assessed and valued at ten (10) per cent of the full and true value thereof.

Class 4. All property not included in the three preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

State of Minnesota,

COUNTY OF

CASS

ss.

W. H. Galen

County Auditor of

CASS

being first duly sworn, says that he is the

County, that the book to which this is attached contains

a full and correct list of all real and personal property in said Town of Village of Boy River

in said County, as far as he has been able to ascertain the same, omitted from the Assessment books of the Town

of Village of Boy River for the year of years therein

specified and that he has therein assessed the said omitted real and personal property for the year or years therein

specified, in accordance with the provisions of Chapter eleven (11) of the General Statutes of 1913 and that the

valuation set down in the proper column or columns opposite the name of each person, individual, firm or corpora-

tion or description therein specified is the true and full value in money of each kind or item of such real and per-

sonal property and all of such kinds or items of such real or personal property belonging to each of said persons,

individuals, firms or corporations on the first day of May of the year or years therein specified, and that he has

included herein all of such omitted real and personal property required by law to be included herein, to the best of

his knowledge and belief.

Subscribed and sworn to before me this

22nd day of March

A. D. 1930.

W. E. L. Olson

Notary Public.

CASS

County, Minn.

W. H. Galen

BOY RIVER VILLAGE
PERCENTAGE INCREASES AND DECREASES MADE BY COUNTY BOARD AND STATE TAX COMMISSION ON 1928 ASSESSMENT

County Board:
 Platted
 74% Inc. on Lands

Tax Commission:
 NONE

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1930.
 Unplatted Real Estate—Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					
			Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total
			Acres	100ths	Dollars	Dollars	Dollars	Dollars
<i>Unplatted</i>								
<i>Foots Bros & Co</i>		<i>NE 1/4 of NE 1/4 SE 1/4 less Rwy</i>	<i>29</i>	<i>143</i>	<i>27</i>	<i>3021</i>	<i>258120</i>	<i>1388</i>
<i>Jud Carlson</i>		<i>NW 1/4 of NE 1/4 SE 1/4 - 71E</i>	<i>4</i>	<i>79</i>	<i>229108</i>	<i>83108</i>		<i>3</i>
<i>Iris State Land Co</i>		<i>SW 1/4 of NE 1/4 NW 1/4 SE 1/4 less BLK 5 Boy River</i>	<i>73</i>	<i>1240</i>	<i>554</i>	<i>394</i>		<i>12</i>
		<i>SE 1/4 of NE 1/4 SW 1/4 SE 1/4 Bonick add'n</i>						
<i>J. N. Marr</i>		<i>NE 1/4 of NW 1/4 NE 1/4 less Rwy</i>	<i>32</i>	<i>145</i>	<i>27</i>	<i>3231</i>	<i>52</i>	<i>3</i>
<i>Iris State Land Co</i>		<i>NW 1/4 of NW 1/4 NE 1/4 Rwy + plote</i>	<i>21</i>			<i>238112</i>	<i>112</i>	<i>2</i>
<i>Foots Bros & Co.</i>		<i>SW 1/4 of NW 1/4 NE 1/4 - Lot 2</i>	<i>33</i>	<i>75</i>		<i>301142</i>	<i>142</i>	<i>1</i>
		<i>SE 1/4 of NW 1/4</i>						
		<i>NE 1/4 of SW 1/4</i>						
		<i>NW 1/4 of SW 1/4</i>						
		<i>SW 1/4 of SW 1/4</i>						
		<i>SE 1/4 of SW 1/4</i>						
		<i>NE 1/4 of SE 1/4</i>						
		<i>NW 1/4 of SE 1/4</i>						
		<i>SW 1/4 of SE 1/4</i>						
		<i>SE 1/4 of SE 1/4</i>						
<i>Grand Total Unplatted</i>			<i>207</i>	<i>75</i>		<i>219</i>	<i>108</i>	<i>1326</i>
			<i>9.2.</i>			<i>1586</i>	<i>83</i>	<i>442</i>
						<i>2669</i>		<i>889</i>

BOY RIVER VILLAGE.

County Board Changes.	Assessed Value as Equalized by the Minnesota Tax Commission
Unplatted Lands - 93% Inc.	
Buildings and Structures - 30% Dec.	<i>85</i>
Platted Lands - 29% Inc.	<i>104</i>
Buildings and Structures - 25% Dec.	<i>413</i>
Tax Commission Changes.	<i>108</i>
Platted and Unplatted Lands including Buildings, Structures and Machinery.	<i>79</i>
10% Inc.	<i>100</i>

BOY RIVER VILLAGE

PERCENTAGE INCREASES AND
DECREASES MADE BY COUNTY BOARD
AND STATE TAX COMMISSION ON
1928 ASSESSMENT

County Board:
Platted
74% Inc. on Lands

Tax Commission:
NONE

Assessor's Return of Taxable Real Property in the Village of Boy River, County of St. Louis, 1930.

Unplatted Real Estate—Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of Section or Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	ASSESSOR'S VALUATIONS		EQUALIZED VALUATIONS		
								Structures and Improvements	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
<i>Unplatted</i>												
<i>Foot Bros & Co</i>		<i>NE 1/4 of NE 1/4 SE 1/4 less Rt Wy</i>	<i>29</i>	<i>43</i>	<i>27</i>	<i>30.21</i>	<i>255120</i>	<i>188</i>	<i>255120</i>	<i>40</i>		<i>85</i>
<i>Fred Carlson</i>		<i>NW 1/4 of NE 1/4 SE 1/4 - 71E</i>				<i>4.79</i>	<i>229108</i>	<i>83108</i>	<i>312216</i>	<i>72</i>		<i>104</i>
<i>Tri State Land Co</i>		<i>SW 1/4 of NE 1/4 NW 1/4 DE less BLK 5 Boy River</i>	<i>73</i>			<i>1.240584</i>	<i>584</i>		<i>1240584</i>	<i>193</i>		<i>413</i>
		<i>SE 1/4 of NE 1/4 SW 1/4 SE + Bonick add'n</i>										
<i>J. N. Marr</i>		<i>NE 1/4 of NW 1/4 NE 1/4 less So Rt Wy</i>	<i>32</i>	<i>43</i>	<i>27</i>	<i>58</i>	<i>323152</i>	<i>152</i>	<i>323152</i>	<i>31</i>		<i>108</i>
<i>Tri State Land Co</i>		<i>NW 1/4 of NW 1/4 NE 1/4 - Rt Wy + plate</i>	<i>21</i>				<i>238112</i>	<i>112</i>	<i>238112</i>	<i>97</i>		<i>79</i>
<i>Foot Bros & Co.</i>		<i>SW 1/4 of NW 1/4 NE 1/4 - Lot 2</i>	<i>33</i>			<i>33.75</i>	<i>301142</i>	<i>142</i>	<i>301142</i>	<i>47</i>		<i>100</i>
		<i>SE 1/4 of NW 1/4</i>										
		<i>NE 1/4 of SW 1/4</i>										
		<i>NW 1/4 of SW 1/4</i>										
		<i>SW 1/4 of SW 1/4</i>										
		<i>SE 1/4 of SW 1/4</i>										
		<i>NE 1/4 of SE 1/4</i>										
		<i>NW 1/4 of SE 1/4</i>										
		<i>SW 1/4 of SE 1/4</i>										
		<i>SE 1/4 of SE 1/4</i>										
<i>Grand Total Unplatted</i>						<i>207.75</i>	<i>215</i>	<i>108</i>	<i>1326</i>	<i>442</i>		<i>889</i>
						<i>9.2</i>	<i>2586</i>	<i>82</i>	<i>7669</i>			

PLATTED

PERSON

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1930.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres Acres 100ths	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS							
							True and Full Value of Lands Including 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 Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars				
B. B. Ralph		Platted																
Fred W. Anderson																		
B. B. Ralph																		
Fred W. Anderson																		
Foot Bros & Co																		
Village of Boy River																		
Foot Bros & Co																		
Carl G. Peterson																		
Foot Bros & Co																		
Frank M. Rainie																		

See next page

Exempt

PLATTED

PERSONAL

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1930.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Lands, 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), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1930.

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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Lands, 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), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1930.

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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, 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 the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1930.

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Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, 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 the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

6 Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1930.
 Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
			Sec. or Range	Twp. or Block	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the Minnesota Tax Commission
Harry Camp		SUBDIVISION Bonick's Addn	1	1		43 30		43 30	12	17		
			2			43 30		43 30	12	17		
			3			43 30		43 30	12	17		
			4			43 30		43 30	12	17		
			5			43 30		43 30	12	17		
			6			43 30	165 200		208 230	92	83	
			7			43 30		43 30	12	17		
Fred W. Anderson		Out Lot "A"				43 30	355 430	398 460	184	159		
						240	630	870	348	344		
						344	520	864				
						35	20					

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1930.
 Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
			Sec. or Range	Twp. or Block	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review
C. J. Bonney Ernest B. Galle B. B. Ralph J. L. Foote Harry Camp Sam Lund Foote Bros & Co.		SUBDIVISION Railroad Addn (Platted from T. 41 N. E. Sec 32-143-27)	1			35 25	177 215		212 240	96	85
			2			35 25	83 900		118 125	50	47
			3			35 25			35 25	10	44
			4			35 25	144 174		179 199	77	72
			5			35 25	110 133		145 158	63	58
			6			35 25	173 210		243 260	104	97
			7			35 25					
			8			35 25			35 25	10	14
Grand Total Platted						200	832	1032	413		
						280	687	967		387	
						3086	8796	11789		4708	

