

ASSESSMENT BOOK

FOR THE YEAR

1942

Village of Boy River
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

OFFICE OF COUNTY AUDITOR,

1942.

County, Minn.,

CASS

Ray E. Mix
Assessor of the *Till. of Bay River*

Dellogg
According to the requirements of law, I herewith deliver to you the full and personal property Assessment Books

for the year 1942, 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. Peterson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1874. 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. 1881. *** 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 persons acquiring it.

Sec. 1959. 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 be liable for listing his personal property.
2. If the person owning, leasing, or having possession of the property, or if the person in possession thereof, is a minor, child or insane person, or if the property is otherwise controlled by him as agent or attorney, *** the property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.
3. 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.
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 manufacturers and others, in the hands of an agent, by such agent in the name of his principal, as merchant.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed in the county, town, or district where owned, except as provided in this chapter.

Sec. 2006. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on. ***

Sec. 2008. From property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated. If the property of a farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 202. Law 1925. Household goods. All household goods and fixtures shall be listed and assessed in the town or district where they are situated. This shall include, among other things, cash, clothing, wearing apparel of members of the family, and all personal effects, and all other personal property of the same class.

Sec. 2010. Personal property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated. If the property of a farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 2012. Law 1925. Household goods. All household goods and fixtures shall be listed and assessed in the town or district where they are situated. This shall include, among other things, cash, clothing, wearing apparel of members of the family, and all personal effects, and all other personal property of the same class.

Sec. 2015. Personal property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated. If the property of a farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the town or district where the property is situated. ***

Sec. 2017. Property moved between May and July. The personal property of a person shall be listed and assessed in the town or district in which he resides on May 1, and if moved to another town or district in another town or district between May 1 and July 1, shall be assessed in either of these towns or districts on the date when moved, unless it is returned to the town or district in which it was first assessed on or before 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 has removed to another town or district, it shall be held for that of the current year on the property in another state.

Section 1956. 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 up, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the lots or blocks included in each list of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third 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 the assessment books and blanks. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day he is necessarily absent from his home to attend to the duties of his office at the rate of five cents per mile for each mile necessarily traveled in going from his home to the place where the county seat is located, and paid out of the county treasury upon the warrant of the county auditor.

Till. of Bay River, Cass

Sec. 2002. Lists to be verified. Every person required to list his personal property shall be verified by a sworn assessor, who shall examine the same and make a statement of the same to the county board of equalization, and if between different counties, by the department of Taxation.

Sec. 2006. Lists to be verified. Every person required to list his personal property shall be verified by a sworn assessor, who shall examine the same and make a statement of the same to the county board of equalization, and if between different counties, by the department of Taxation.

Sec. 1937. Assessor may enter dwellings, etc. Any officer authorized by law to make an assessment, or other law, shall have the right to enter any dwelling, or other building, for the purpose of making an assessment, or other law, and to view the same and the property therein.

Sec. 1936. False statement regarding taxes. Every person who makes a false statement, or who makes a statement which is untrue in any particular, and which is calculated to result in the payment of less than the full amount of the tax due, or in the payment of more than the full amount of the tax due, shall be liable to the penalty provided in section 534.

Sec. 1937. Assessor may enter dwellings, etc. Any officer authorized by law to make an assessment, or other law, shall have the right to enter any dwelling, or other building, for the purpose of making an assessment, or other law, and to view the same and the property therein.

Sec. 1936. False statement regarding taxes. Every person who makes a false statement, or who makes a statement which is untrue in any particular, and which is calculated to result in the payment of less than the full amount of the tax due, or in the payment of more than the full amount of the tax due, shall be liable to the penalty provided in section 534.

Sec. 1937. Assessor may enter dwellings, etc. Any officer authorized by law to make an assessment, or other law, shall have the right to enter any dwelling, or other building, for the purpose of making an assessment, or other law, and to view the same and the property therein.

Sec. 1936. False statement regarding taxes. Every person who makes a false statement, or who makes a statement which is untrue in any particular, and which is calculated to result in the payment of less than the full amount of the tax due, or in the payment of more than the full amount of the tax due, shall be liable to the penalty provided in section 534.

Sec. 1937. Assessor may enter dwellings, etc. Any officer authorized by law to make an assessment, or other law, shall have the right to enter any dwelling, or other building, for the purpose of making an assessment, or other law, and to view the same and the property therein.

Sec. 1936. False statement regarding taxes. Every person who makes a false statement, or who makes a statement which is untrue in any particular, and which is calculated to result in the payment of less than the full amount of the tax due, or in the payment of more than the full amount of the tax due, shall be liable to the penalty provided in section 534.

Sec. 1937. Assessor may enter dwellings, etc. Any officer authorized by law to make an assessment, or other law, shall have the right to enter any dwelling, or other building, for the purpose of making an assessment, or other law, and to view the same and the property therein.

Sec. 1936. False statement regarding taxes. Every person who makes a false statement, or who makes a statement which is untrue in any particular, and which is calculated to result in the payment of less than the full amount of the tax due, or in the payment of more than the full amount of the tax due, shall be liable to the penalty provided in section 534.

Vil. of Bay River - Unorg. Sch. Dist.

For Convenience of Auditor in Showing Boundaries of School Districts

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	

Township No. _____ Range No. _____ Mer. P. M. _____

	6	5	4	3	2	1
	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

Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1942.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres	Were Trees Originally Planted not more than 32 feet apart each way	Have the Trees Been Killed in that Condition by rotting or 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 6950, of Mason's Minnesota Statutes, 1927.

Assessor.

Dated _____ 1942.

Assessment of Taxable Platted Real Property in the Village of Boy River, County of Cass, Minn. for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	SUBDIVISION	Lot	Block	Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
						True and Full Value of Land Exclusive of 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 of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the Department of Taxation	
L. G. Erickson	unorg	Ring Plat	1	1	no	25			25		10	10			
"	"	"	2		no	20			20		8	8			
Fred H. Anderson	"	"	3		no	20			20		8	8			
"	"	"	4		no	20	200		220		88	88			
State of Minnesota (Cont. to Olef Johnson)	State of Minnesota	"	5		no	20			20		8	8			
State of Minnesota	State of Minnesota	"	6		no	20			20		76	76			
Fred H. Anderson	"	"	7		no	90	800		890		356	356			
"	"	"	8		no										
State of Minnesota	"	"	9		no										
Village of Boy River	"	"	10		no					Exempt					
"	"	"	11		no										
Raymond Doust	"	"	12		no	30			30		12	12			
Erickson Bros.	"	"	13		yes	60	300		360	90	90	90			
"	"	"	14		no										
State of Minnesota	"	"	15		no	30			30		12	12			
State of Minnesota	"	"	16		no	30			30		12	12			
State of Minnesota	"	"	17		no	30			30		12	12			
State of Minnesota	"	"	18		no	40			40		16	16			
						305	1370		1675	90	506	596			
						525	2540		3065		540	660			

Assessment of Taxable Platted Real Property in the Village of Boy River, County of Cass, Minn. for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	SUBDIVISION	Lot	Block	Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
						True and Full Value of Land Exclusive of 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 of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the Department of Taxation	
Olef Johnson	unorg	"	1	2	yes	80	680		760	190	190	190			
"	"	"	2		no										
"	"	"	3		no	30			30		12	12			
"	"	"	4		no	30			30		12	12			
Ray L. Mix	"	"	5		no	30	120		150		60	60			
Erickson Bros.	"	"	6		no	30	588		618		247	247			
Arnold & Lewis Erickson	"	"	7		no										
"	"	"	8		no	75	315		390		156	156			
"	"	"	9		no										
P. L. Spatz	"	"	9		no	15	45		30		12	12			
First State Bank, Boy River	"	"	10		no	30	100		130		52	52			
Olef Johnson	"	"	11		no	30			30		12	12			
"	"	"	12		no	60	200		260		104	104			
State of Minnesota	"	"	13		no										
Frank R. Mix	"	"	15		yes	30	118		148	37	37	37			
O. J. Whitted	"	"	15		yes	40	152		192	48	48	48			
"	"	"	16		no										
						480	2288		2768	275	667	947			
						520			2818		687	962			

Assessment of Taxable Platted Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1942

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for Fred H. Anderson, Herman P. & Ingeborg Larson, Arnold Erickson, Mary M. Aldrich, and Township of Boy River.

Assessment of Taxable Platted Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1942

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for D. A. Anderson, Christina Misk, Clarence B. Walker, Leo J. Coona, Olaf Johnson, and Oak Hills Fellowship, Inc. (Church).

Assessment of Taxable Platted Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1942.
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Indicate Homestead	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS				
				True and Full Value of Lands 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 Lands, Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars
Harry Camp	none	Bonick's Addition	1	no	10		10	4	4		
			2	no	5		5	2	2		
			3	no	5		5	2	2		
			4	no	5		5	2	2		
			5	no	20	50	70	28	28		
			6								
			7	no	10		10	4	4		
Fred W. Anderson		Outlot A	no	25	100	125	50	50			
				80	150	230	92	92			

Assessment of Taxable Platted Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1942.
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Indicate Homestead	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS				
				True and Full Value of Lands 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 Lands, Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars
State of Minnesota (Cont. to leaf Johnson)	"	Railroad Addition (Platted from 777447614-32-143-27)	1	no	30	90	120	48	48		
			2	no	25		25	10	10		
			3	no	25		25	10	10		
			4	no	25	75	100	40	40		
			5	yes	20	28	48	12	12		
			6	yes	60	80	140	35	35		
			7								
			8								
				115	273	458	117	108	225		
				145		408	47	88	135		
				135							

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Village of Boy River, County of Cass, Minnesota, 1942

FORM 5

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: Number of Acres of Land Assessed, True and Full Value of Lands Exclusive of Structures and Improvements, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands Including All Structures, Improvements and Machinery), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), and REMARKS.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the ... of ... County of ... Minnesota, 19...

FORM 5

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: Number of Acres of Land Assessed, True and Full Value of Lands Exclusive of Structures and Improvements, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands Including All Structures, Improvements and Machinery), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), and REMARKS.

Tabular Statement of Taxable Unplatted Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19_____

FORM 214

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS				REMARKS
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and other Structures Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	
Footings Brought Forward from Page _____											

Tabular Statement of Taxable Platted Real Property Assessment of the Village of _____ of _____, County of _____, Minnesota, 19_____

FORM 214

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS				REMARKS
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and other Structures Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	
Footings Brought Forward from Page _____											
			305	1370	1675	90	506	596			
			480	2288	2768	275	667	942			
			170	754	884	171	80	257			
			150	625	775	95	158	253			
			80	150	230	92	92	92			
			185	273	458	47	108	135			
			305	1370	1675	90	506	596			
			480	2288	2768	275	667	942			
			170	754	884	171	80	257			
			150	625	775	95	158	253			
			80	150	230	92	92	92			
			185	273	458	47	108	135			
			1280	5410	6690	678	1591	2269			