# ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Ancel

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,

APR 23

CASS County, Minn., 1941.

Henry Daniels Assessor of the Town of Ansel

According to the requirements of law, I hereywith deliver to you the Real and Personal Property Assessment Books for the said Town 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. Chanson 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 on that day, shall be listed by or for the person acquiring it.**

Sec. 1990. By whom listed. Personal property shall be listed as follows, to-wit:

1. Every person of full age and sound mind, being a resident of this state, shall list all his money, credits, bonds, shares of stock of joint stock or other companies, or associations, and the property of such company or corporation is not assessed in this state, and all other property, 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 intrusted, loaned, or otherwise controlled by him as the agent or attorney of any person, or any company or association, or corporation, not assessed in this state, subject to his order, check or draft, and credits moneys deposited 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 whom 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 officer or agent thereof.

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

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

Sec. 2005. 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 pertaining to the business of merchants or of a manufacturer shall be listed in the district where his business is conducted: Provided, that logs and timber cut from lands within, and designed to be transported out of this state shall be assessed and listed in the taxing district where found on May 1, and the taxes thereon shall be paid into the different funds of the county where such logs and timber are found, and such taxes are paid, of which taxes shall be a lien upon 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 livestock or other personal property employed with a farm does not reside in the town where the farm is situated, such livestock and other personal property shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 312, Laws 1925. Household Goods. All household goods and furniture, musical instruments, sewing machines, wearing apparel of members of the family, and all personal ornaments, jewelry, watches, wearing apparel of members of the family, and all personal property used by the owner for personal use, pleasure, purposes, or for the furnishing or furnishing of a home or residence, shall be listed and assessed in the district where the same is usually located.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereto, situated upon the land of any railroad company, and used in the business of such company, and not otherwise controlled by such company, shall be listed and assessed as personal property in the town or district where situated, 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, located in a fixed situation in any city, village or town in this state, shall be listed and assessed where situated because regard to where the principal or other place of business of said company is located.

Chap. 206, Laws 1925. Personal property of electric light and power companies. Personal property of electric light and power companies, located in a fixed situation in any city, village, or town in this state, within the limits of villages, cities and townships shall be listed with and assessed in the township or municipality in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place where the principal office of the death.

Sec. 2015. Persons under guardianship. The personal property of persons 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 where the business of such assignee or receiver is conducted.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall list and pay the taxes in which he is first called upon by the assessor. A person residing in which he is first called upon by the assessor. A person residing in which he is first called upon by the assessor. A person residing in the county on May 1 and any year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he has paid the tax of the current year on the property in another state.

Sec. 2018. Where listed in doubtful cases. In case of doubt as to the proper place for listing personal property or where it cannot be listed in the place provided 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 Minnesota Department of Taxation; and when determined in either case shall be as binding as if listed herein.

Sec. 2020. 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 statement of all property required to be listed by him, or for which he is required to list. 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, trustee, receiver, guardian, parent, trustee, executor, administrator, or otherwise, and of the property of his principal, or of the trust estate, or ward, or person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2022. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or for any other person, association, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property so is required to list; and, if such person shall refuse to make such discovery under oath, the assessor may list the property of such person or the principal according to his best judgment and information.

Sec. 2023. 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 seventy-five (75) per cent of its true and full value, if unpaid, it shall be assessed with and be a part of the real estate in which it is located, but if the real estate is not assessed, then the personal property shall be assessed separately. The real estate in which lies in accordance with the law, shall be classified and assessed as provided in Section 2000 and the personal property shall be assessed at seventy-five (75) per cent of the full and true value thereof.

Sec. 2026. Classification of Property. 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 thirty (30) 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 if the real estate is not assessed, then the iron ore shall be assessed separately. The real estate in which lies iron ore, in accordance with the law, shall be classified and assessed as provided in Section 2000 and the personal property shall be assessed at seventy-five (75) per cent of the true and full value thereof.

Class 2. All agricultural products in the hands of the producer and not further advanced than the first stage of manufacturing for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agriculture pursuit, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 3. All unplatted real estate, for purposes of a homestead, shall constitute class three "b" (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof: Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof: Provided, further, that the first $4,000.00 full and true value of such tract of unplatted real estate used for the purposes of a homestead shall be exempt from taxation for all purposes except that only first $1,000.00 full and true value of such tract of unplatted real estate used for the purposes of a homestead shall be exempt for the purpose of the school tax and levies for independent, consolidated, or special school districts.

Class 4. All platted real estate, regardless of improvements, shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Class 5. All personal property not included in the preceding classes shall constitute class five (5) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 2029. 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 statement of all property required to be listed by him, or for which he is required to list. 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, trustee, receiver, guardian, parent, trustee, executor, administrator, or otherwise, and of the property of his principal, or of the trust estate, or ward, or person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2032. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or for any other person, association, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property so is required to list; and, if such person shall refuse to make such discovery under oath, the assessor may list the property of such person or the principal according to his best judgment and information.

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Class 2. All agricultural products in the hands of the producer and not further advanced than the first stage of manufacturing for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agriculture pursuit, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 3. All unplatted real estate, for purposes of a homestead, shall constitute class three "b" (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof: Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof: Provided, further, that the first $4,000.00 full and true value of such tract of unplatted real estate used for the purposes of a homestead shall be exempt from taxation for all purposes except that only first $1,000.00 full and true value of such tract of unplatted real estate used for the purposes of a homestead shall be exempt for the purpose of the school tax and levies for independent, consolidated, or special school districts.

Class 4. All platted real estate, regardless of improvements, shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

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Class 4. All platted real estate, regardless of improvements, shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 1085, 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, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description 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 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 consumed in attending and meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

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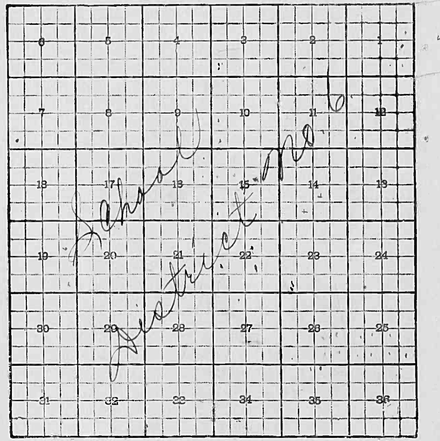
For Convenience of Auditor in Showing Boundaries of School Districts

*Township No.* 127 *Range No.* 32 *Mer. P. M.*




Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1941.

FORM 5

| 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 | Width Trees Growing in Rows (Trees not more than 4 feet apart each way | Have the Trees been Kept in Good Condition by cultivating at least once 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 6800, of Mason's Minnesota Statutes, 1927.*

*Dated* ..... *1941.*

..... *Assessor.*

List of Lands in the ..... of ....., County of ....., Minn., for the Year 19....., Which have Become Homesteads or Ceased to be Homesteads

*SINCE THE LAST REAL ESTATE ASSESSMENT DATE*

Form 234 Miller-Davis Company, Minneapolis, State—Form No. 67

| LANDS BECOMING HOMESTEADS | | | | | | | | LANDS CEASING TO BE HOMESTEADS | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| NAME OF OWNER | School District | DESCRIPTION OF PROPERTY | | | | | Number of Acres of Land | NAME OF OWNER | School District | DESCRIPTION OF PROPERTY | | | | | Number of Acres of Land |
| | | SUBDIVISION | Sec. or Lot | Town or Block | Range | | Acres 100ths | | | SUBDIVISION | Sec. or Lot | Town or Block | Range | | Acres 100ths |

Note ★ Assessors will not fill these Columns

# 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 33⅓ 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 Dollars | KIND OF STRUCTURES | Amount Value of Additional Structures Dollars | Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars |
|---|---|---|---|---|---|---|---|---|
| Julius Rand | S.W. of S.W. | | | | Destroyed by Fire 3 | 12 | 37 | house | | 200 |

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

FORM 3

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 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent.)

| NAMES OF PROPERTY OWNERS | DESCRIPTION | Sec. or Lot | Town or Block | Rng. | True and Full Value of Structures worth more than $100 each Dollars | KIND OF STRUCTURES | Assessed Value of Additional Structures Dollars | Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars |
|---|---|---|---|---|---|---|---|---|

FORM 3 Assessor's Return of Taxable Real Property

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 Town of Arnold, 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 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3D.)

| NAME OF OWNER | School District | DESCRIPTION OF PROPERTY: SUBDIVISION | | Sec. or Lot | Twp. or Block | Range | Number of Acres of Land: Acres | Number of Acres of Land: 100ths | Indicate Homestead | ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars | Structures & Improvements: True and Full Value of Buildings and Other Structures Dollars | Structures & Improvements: 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% Class 3B 25% Class 3C Dollars | Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 Dollars | Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars | EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review Dollars | Total Assessed Value as Equalized by County Board Dollars | Total Assessed Value as Equalized by the Commissioner of Taxation Dollars |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Elmer Howard | 6 | SE¼ of NW¼ | bld | 3 | 137 | 32 | 40 | | No | 99 | | | 99 | | 33 | 33 | X | | |
| Ray Rothwell | 6 | SE¼ of SE¼ | 750 | 10 | 137 | 32 | 40 | | No | 99 | | | 99 | | 33 | 33 | X | | |
| Bill Rothwell | 6 | SW¼ of SW¼ | [illegible] | 12 | 137 | 32 | 40 | | yes | 80 | | | 80 | 16 | | 16 | X | | |
| " " | | NW¼ of NW¼ | " | 13 | 137 | 32 | 40 | | yes | 80 | | | 80 | 16 | | 16 | X | | |
| " " | 6 | SW¼ of NW¼ | " | 13 | 137 | 32 | 40 | | yes | 80 | | | 80 | 16 | | 16 | X | | |
| Bill Cusey | 6 | NW¼ of SE¼ | 755 | 4 | 137 | 32 | 40 | | yes | 80 | | | 80 | 16 | | 16 | X | | |
| Vernon Simmen Elmer Howard | 6 | SE¼ of NE¼ | 756 | 19 | 137 | 31 | 40 | | yes | 80 | | | 80 | 16 | | 16 | ✓ | | |
| Elmer Howard | 6 | NW¼ of SW¼ | [illegible] | 22 | 137 | 32 | 40 | | No | 81 | | | 81 | | 27 | 27 | X | | |
| Charles H. and Naomi Kuechel | 6 | NE¼ of NE¼ | [illegible] | 20 | 137 | 32 | 40 | | No | 180 | 465 | | 645 | | 315 | 315 | + | | |
| " " | 6 | NW¼ of NE¼ | " | 20 | 137 | 32 | 40 | | No | 162 | | | 162 | | 54 | 54 | + | | |
| " " | 6 | SE¼ of NE¼ | " | 20 | 137 | 32 | 40 | | No | 120 | | | 120 | | 40 | 40 | + | | |
| " " | 6 | NE¼ of NW¼ | " | 20 | 137 | 32 | 40 | | No | 75 | | | 75 | | 25 | 25 | + | | |
| Ruth Rothwell | 6 | NW¼ of SW¼ | [illegible] | 13 | 137 | 32 | 40 | | yes | 80 | | | 80 | 16 | | 16 | + | | |
| " " | 6 | SW¼ of SW¼ | " | 13 | 137 | 32 | 40 | | yes | 80 | | | 80 | 16 | | 16 | + | | |
| Frank Schneider & Howard Barker | 6 | NE¼ of SE¼ | bld | 22 | 137 | 32 | 40 | | No | 99 | | | 99 | | 33 | 33 | X | | |
| Bradley L. Young | 6 | Lot 4 | 651 | 31 | 137 | 32 | 39 | 85 | yes | 80 | | | 80 | 16 | | 16 | Per assess. | | |
| C. J. and Nellie M. Larson | 6 | SW¼ of SE¼ | [illegible] | 32 | 137 | 32 | 40 | | yes | 120 | 330 | | 450 | 90 | | 90 | ✓ | | |
| " " " " | 6 | SE¼ of SE¼ | " | 32 | 137 | 32 | 40 | | " | 120 | | | 120 | 24 | | 24 | ✓ | | |

(on next Page)

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 ..... of ....., County of ....., Minn., for the Year 1941.

FORM 314

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 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3D.)

| NAME OF OWNER | School District | DESCRIPTION OF PROPERTY: SUBDIVISION | Sec. or Lot | Twp. or Block | Range | Number of Acres of Land: Acres | Number of Acres of Land: 100ths | Indicate Homestead | ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars) | Structures & Improvements: 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 20% Class 3D 25% Class 3C (Dollars) | Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (Dollars) | Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars) | EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars) | Total Assessed Value as Equalized by County Board (Dollars) | Total Assessed Value as Equalized by the Department of Taxation (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E J and Nellie M Taxon | 6 | NE¼ of SW¼ | 33 | 137 | 32 | 40 | | yes | 80 | | | | 16 | | 16 | | | |
| " " " " " | 6 | NE¼ of SW¼ | 33 | 137 | 32 | 40 | | " | 80 | | | | 16 | | 16 | | | |
| " " " " | 6 | SW¼ of SW¼ | 33 | 137 | 32 | 40 | | " | 120 | | | | 24 | | 24 | | | |
| " " | 6 | SE¼ of SW¼ | 33 | 137 | 32 | 40 | | " | 120 | | | | 24 | | 24 | | | |

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 ..... 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 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3D.)

| NAME OF OWNER | School District | DESCRIPTION OF PROPERTY: SUBDIVISION | Sec. or Lot | Twp. or Block | Range | Number of Acres of Land: Acres | Number of Acres of Land: 100ths | Indicate Homestead | ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars) | Structures & Improvements: 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 20% Class 3D 25% Class 3C (Dollars) | Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (Dollars) | Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars) | EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars) | Total Assessed Value as Equalized by County Board (Dollars) | Total Assessed Value as Equalized by the Department of Taxation (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

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 ..... of ....., County of ....., Minn., for the Year 1941.

FORM 316 — Not in data capacity, specified

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 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

| NAME OF OWNER | DESCRIPTION OF PROPERTY: School District | SUBDIVISION | Sec. or Lot | Twp. or Block | Range | Number of Acres of Land: Acres | 100ths | Indicate Homestead | ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars) | True and Full Value of Machinery Permanently Attached to Real Estate (Dollars) | True & True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Assessed Value of Homesteads, up to $4,000 at 20% Class 3C 25% Class 3B (Dollars) | Assessed Value of Homesteads at 33⅓% per cent Class 3 40 per cent Class 4 (Dollars) | Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars) | EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars) | Total Assessed Value as Equalized by County Board (Dollars) | Total Assessed Value as Equalized by the Department of Taxation (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | |

Note * Assessors Will Not Fill Lines Marked

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment, You will please follow form as indicated on this Sample Sheet

## County of ....., State of Minnesota, for the Year 1941.

### CLASS 3—Continued

| 37 Stock, Implements and Personal Property of Retail Merchants, Hotels, Restaurants, Lodgings and Pool Rooms, Bowling Alleys and Lodge Halls | 38 Shares of Stock and Mortgages Loan Companies (To be assessed in name of holder of Mortgage Loan Security) | 39 All other Property Assessable in Class 3 which has not been included in Forms 8 to 38 inclusive | Total Assessed Value Class 3 | Total True and Full Value Class 3 | 40 Farm Tools, Implements, Machinery, Farm Products, Grain in sack or bulk, Livestock, Poultry, Bees, Farm Implements and Machinery | 41 Grain, Grass Seed, Flaxseed and Agricultural Products (Produced by the Taxpayer on his farm, Stored with Producer, not Tagged, Sold, Shipped) | 42 Threshing Machines, Combines (whether Power Equipped or not) Tractors, Implements and Hay Tools of Producer not Tagged, Sold, Shipped | 43 Tractors, Portable Engines and Steam Engines (Not Owned by Owner or Agricultural Person) | 44—Horses, Mules and Asses Used Exclusively for Agricultural Purposes: A Under One Year | | B One Year Old and Under Three Years | | C Three Years Old and Under Ten Years | | D Ten Years Old and Under Sixteen Years | | E Sixteen Years Old and Over | | Total Assessed Value Class 3-A | Total True and Full Value Class 3-A | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Assessed Value Dollars | Assessed Value Dollars | Assessed Value Dollars | Dollars | Dollars | Assessed Value Dollars | Assessed Value Dollars | Assessed Value Dollars | Assessed Value Dollars | No. | Assessed Value Dollars | No. | Assessed Value Dollars | No. | Assessed Value Dollars | No. | Assessed Value Dollars | No. | Assessed Value Dollars | Dollars | Dollars | |
| | | | 601 | 1605 | 15 | | 60 | 20 | 1 | 3 | 1 | 6 | 2 | 8 | 6 | 10 | | | 181 | 1810 | 1 |
| | | | 221 | 663 | | | | | | | | | | | | | | | | | 2 |
| | | | 2026 | 6076 | | | | | | | | | | | | | | | | | 3 |
| | | | 260 | 780 | | | | | | | | | | | | | | | | | 4 |
| | | | 176 | 1425 | 20 | | | 60 | | | | | | 8 | | 20 | | | 100 | 1000 | 5 |
| | | | 176 | 1425 | | | | | | | | | | | | | | | | | 6 |
| | | | 687 | 1701 | 30 | | | 60 | | | 2 | | 3 | 30 | | | | | 116 | 1160 | 7 |
| | | | 3465 | 10395 | | | | | | | | | | | | | | | | | 8 |
| | | | 10349 | 31047 | 95 | | 60 | 130 | 1 | 3 | 3 | | 11 | 38 | 5 | 60 | | | 397 | 3970 | |
| 37 | 38 | 39 | | | 40 | 41 | 42 | 43 | A | | B | | C | 44 | D | | E | | | | |

### CLASS 3-A—Assessed at 10% of True and Full Value

### CLASS 4—Assessed at 40% of True and Full Value

| 45 Public Elevators, Public Warehouses on Railway Lands | 46 Telephone or Telegraph Lines and Lines Leased from State for term of less than Three Years | 47 Steam and Motor Vessels, Sailing Vessels, Barges and all other Water Craft | 48 Street Railway Cars | 49 Bulk Tanks, Wires, Lines, Conduits, Mains and Pipes of Street Railways, Light, Heat, Power, Water and Gas Companies | 50 Billboards and Advertising Devices | 51 All Other Intangible Personal Property not included in the Foregoing Items | Total Assessed Value Class 4 | Total True and Full Value Class 4 | |
|---|---|---|---|---|---|---|---|---|---|
| Assessed Value Dollars | Assessed Value Dollars | Assessed Value Dollars | Assessed Value Dollars | Assessed Value Dollars | Assessed Value Dollars | Assessed Value Dollars | Dollars | Dollars | |
| | | | | | | | | | 1 |
| | | | | | | | | | 2 |
| | | | | | | | | | 3 |
| 8000 | | | | | | | 2000 | 5000 | 4 |
| | | | | | | | | | 5 |
| | | | | | | | | | 6 |
| | | | | | | | | | 7 |
| | | | | | | | | | 8 |
| 2000 | | | | | | | 2000 | 5000 | |
| 45 | 46 | 47 | 48 | 49 | 50 | 51 | | | |