

ASSESSMENT BOOK

FOR THE YEAR
1941

Town of Blind Lake

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,

CASS

APR 23

1941.

Spencer Evans, Assessor of the Town of Blind Lake, according to the requirements of law, I herewith deliver to you the final up-to-date Personal Property Assessment Blanks 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.

Spencer Evans, County Auditor, Cass County, Minnesota.

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 hereon, such as is by LAW LISTED AND ASSESSED.

Sec. 1984. REAL PROPERTY. Real Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

1. Every person shall file and record with the assessor of the county, town, or district, where the owner, agent, or trustee of the property, a list of all real property owned, leased, or otherwise controlled by him as the agent or attorney-in-fact, or as the trustee of a trust, or as the executor or administrator of an estate, or as the receiver of a body politic or corporate, by the proper person, in the manner following:

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

2. The property of manufacturing and other in the hands of an agent, by such agent in the name of his principal, as merchant.

Sec. 2002. Where listed. Real property shall be listed in the county, town, or district, where the owner, agent, or trustee resides.

Sec. 2012. Personal property of electric light and power companies, outside of cities and villages. Personal property of electric light and power companies, outside of cities and villages, shall be listed with and assessed by the assessor of the county, town, or district, in which it is located.

Sec. 2014. Estates of decedents. The personal property of the estate of a decedent person shall be listed and assessed at the place where the decedent resided at the time of his death.

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 assignor or receiver resided at the time of the assignment or receivership.

Sec. 2017. Property moved between May and July. The owner of personal property, removed from one county, town, or district to another, shall file and record with the assessor of the county, town, or district, in which it is first called upon by the assessor, a person moving into this state, before moving, shall file and record with the assessor of the county, town, or district, in which he resides, a list of the personal property in his hands, in the manner following:

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

Sec. 2022. Lists to be verified. Every person required to list real property, shall file and record with the assessor of the county, town, or district, a list of the real property owned, leased, or otherwise controlled by him as the agent or attorney-in-fact, or as the trustee of a trust, or as the executor or administrator of an estate, or as the receiver of a body politic or corporate, by the proper person, in the manner following:

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

2. The property of manufacturing and other in the hands of an agent, by such agent in the name of his principal, as merchant.

Sec. 2024. Lists to be verified. Every person required to list real property, shall file and record with the assessor of the county, town, or district, a list of the real property owned, leased, or otherwise controlled by him as the agent or attorney-in-fact, or as the trustee of a trust, or as the executor or administrator of an estate, or as the receiver of a body politic or corporate, by the proper person, in the manner following:

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

2. The property of manufacturing and other in the hands of an agent, by such agent in the name of his principal, as merchant.

Sec. 2026. Lists to be verified. Every person required to list real property, shall file and record with the assessor of the county, town, or district, a list of the real property owned, leased, or otherwise controlled by him as the agent or attorney-in-fact, or as the trustee of a trust, or as the executor or administrator of an estate, or as the receiver of a body politic or corporate, by the proper person, in the manner following:

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

2. The property of manufacturing and other in the hands of an agent, by such agent in the name of his principal, as merchant.

Sec. 2028. Lists to be verified. Every person required to list real property, shall file and record with the assessor of the county, town, or district, a list of the real property owned, leased, or otherwise controlled by him as the agent or attorney-in-fact, or as the trustee of a trust, or as the executor or administrator of an estate, or as the receiver of a body politic or corporate, by the proper person, in the manner following:

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

2. The property of manufacturing and other in the hands of an agent, by such agent in the name of his principal, as merchant.

Blind Lake, Cass

Section 1986, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks for the use of the assessors in each assessment district. He shall make out, in the real property assessment books, a list of all real property in each assessment district, showing the names of the owners, if to him known, and if unknown, so stated opposite each tract or lot, the acreage, the character of the property, and the value of the property. The list of real property, becoming subject to assessment and taxation every odd numbered year, shall be filed with the county auditor on 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 said 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 said meeting and in returning to the county treasury upon the warrant of the county auditor.

For the purpose of determining equitable limitations based on assessed valuations and of determining tax limitations and net class 35 and class 36 property shall be valued at 35% per cent and 40% per cent of the true and full value thereof respectively. For the purpose of determining equitable limitations based on assessed valuations and of determining tax limitations and net class 35 and class 36 property shall be valued at 35% per cent and 40% per cent of the true and full value thereof respectively.

Assessor's Return of Taxable Real Property in the _____ of _____ County of _____, Minn., for the Year 1941.

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/2 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					ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
	Subdivision	Sec. Lot	Twp. or Range	Number of Acres of Land	Indicate Homestead	STRUCTURES & IMPROVEMENTS			Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by Department of Taxation
						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						
						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

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					CLASS 3-A-Assessed at 10% of True and Full Value										CLASS 4-Assessed at 40% of True and Full Value									
37	38	39	Total Assessed	Total True and Full Value	40	41	42	43	44-Horses, Mules and Asses Used Exclusively for Agricultural Purposes					Total Assessed	Total True and Full Value	45	46	47	48	49	50	51	Total Assessed	Total True and Full Value
Stock, Furniture and Equipment of Hotels, Bar Rooms, Cafes, Billiard and Pool Rooms, Bowling Allys and Other Clubs	Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in case of bank or Mortgage Loan Company)	All other Property Assessed by the Assessor in Class 3 which are not included in Items 37 to 39 inclusive	Class 3	Class 3	Farm Tract, Improvement, Machinery, Crops, Spraying Wagon, Sleighs and Harness used by the Owner in any Agricultural Pursuit	Corn, Grain Seed, Fertilizer and Agricultural Products, including Potatoes and Hay in Bunches or Bundles not Held for Sale	Tractors, Portable Engines and Dynamoes Used by the Owner in Agricultural Purposes	44-A	44-B	44-C	44-D	44-E	Class 3-A	Class 3-A	Public Elevators, Public Warehouses on Railway Lands	Structures on Lands Under U. S. Leds and Leases Issued from State for Term of less than Three Years	Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft	Street Railway Cars	Rail, Pipe, Wire, Ties, Cables, Masts and Parts of Street Railway, Light, Heat, Power, Water and Gas Companies	Hillbearts and Advertising Devices	All Other Personal Property not included in the foregoing Items	Class 4	Class 4	
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	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	
			501	1808	46		60	20	1	1	2	5	8	40	181	1810								
			221	663																				
			2025	6075																				
			2600	7800												2000						2000	5000	
			475	1425	20		60				2		20		100	1000								
			475	1425																				
			587	1761	30		50			2	3	30			116	1160								
			3465	10395																				
			10349	31047	95	60	130		1	3	5	7	60		397	3970	2000					2000	5000	