

ASSESSMENT BOOK

FOR THE YEAR

1931

TOWN OF

BOY LAKE

CASS COUNTY, MINN.

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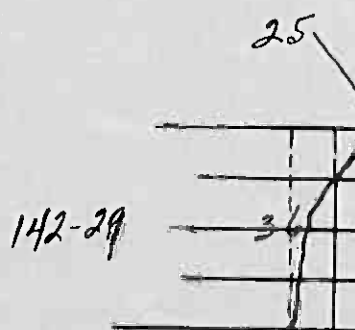
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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 142 Range No. 28 and Part of 142-29
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Directions to Assessor

OFFICE OF COUNTY AUDITOR

Cass County, Minn. 1931.

Halvor Berger Assessor of the

of Cass County, Minn.

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 year 1931, 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 the law prescribing your duties hereto annexed.

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

H. G. Galen

County Auditor.

Extracts from Laws, Relating to the Listing of Personal Property

(Section Numbers refer to General Statutes 1923.)

Sec. 1974. Property subject to taxation. All real and personal property in this state, and all personal property of persons residing therein, is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 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, being resident in this state, shall list all his money, credits, bonds, stocks and other joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money 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, the trustee, 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 others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or trustee resides.

Sec. 2005. 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: Provided, that logs and timber cut from lands within, and destined to be transported out of this district, shall be listed in the district in which assessed and taxed in the district taxes thereon shall be paid into the district funds of the county of the taxing district and such taxes as other taxes are paid, 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 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: Provided, that if the 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. 212. Laws 1925—Household Goods. All household goods and furniture including clocks, musical instruments, sewing machines, wearing apparel of members

of the family, and all personal property used by the owner for personal and domestic purposes, for the furnishing or equipment of the family, 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, situated upon the land of any railroad, operated and exclusively 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 having a fixed situs in this state shall be listed and assessed where situated with-out 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. Estates 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 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 by the assessor. A person moving into this state from another state having into this state shall list the property owned by him on May 1 of the current year, 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 of personal property where it cannot be listed as in this chapter provided, it is to be listed in the county, town, or district by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in 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 statement of all personal 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, receiver, executor, 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 company or corporation which it 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 taxation, or for any other person, company, or corporation, has omitted to list and return as its capital and property for taxation in this state, he may require the person so listing to be examined under oath by him, or by an attorney, guardian, receiver, executor, 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 company or corporation which it is required to list and return as its capital and property for taxation in this state.

ration, 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 he is required to list, and if such person shall refuse to make full disclosure of such property, the assessor may list the property of such person as he may judge proper 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 in such amount as he believes to be the true amount as by reason assessed, 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 dwellings, etc. Any officer authorized by law to assess property, may, if necessary, enter any dwelling house, building or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who in making a statement, oral or written, which is required or authorized by law to be made as a basis of 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. 1993. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other list shall be classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or un-mined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of full and true value. If unmined, it shall be valued and assessed as a part of the real estate in which the iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the ore, shall be determined and inclusive of separately and the aggregate of the two shall be assessed against the tract or lot.

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

Class 3. Livestock, poultry, all agricultural products, except as provided by three "a", (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and machinery whether fixtures or otherwise, except as provided by class three "a", (3a), shall constitute class three "a", provided by class one (1) and shall constitute class three (3) and shall be valued and assessed 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 cultural machinery used by the owner in any agricultural business 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 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.

Structures on Unplatted Real Estate assessed at 33 1/3 per cent of true and full value. Structures on 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. INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon OFFICIAL COPY

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Range	No. of Acres of Land, exclusive of Town Lots	FULL AND TRUE VALUE	KIND OF STRUCTURES	Assessed Value of Additional Structures	Amount of Assessed Value Deducted by reason of fire, flood or otherwise	TOTAL VALUE
Halvor Berger	Lot 1. 1/2 3 1/2 ac	36	142	29	21 23/4		75 Log building	55		55
James Iverson	S W 1/4 of N W 1/4	34	142	28	140 00		407 House.	407		407
Fred Andersson	NE 1/4 of NE 1/4	1	142	28	89 76		100 Barn & House	100		100
Bert Brown	1/2 of SW 1/4 27 1/4 ac	10	142	28	50 00					19

634

192

19

Structures on Unplatted Real Estate assessed at 33 1/2 per cent of true and full value.
 Structures on Platted Real Estate assessed at 40 per cent of true and full value.
 NOTE:—Attached Machinery assessed at 33 1/2 per cent of true and full value.

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

OFFICIAL COPY

Unplatted Real Estate assessed at 33 1/2 per cent of true and full value.
 Platted Real Estate assessed at 40 per cent of true and full value.
 NOTE:—Attached Machinery assessed at 33 1/2 per cent of true and full value.

Assessor's Return of Taxable Real Property in the Town of Bay Lake, County of Cass, Minn., for the Year 1931
 Of Property Omitted from the Assessment Book of 1930 or former years, and assessed this year in accordance with the Provisions of Section 1985, Chapter 11, General Statutes, 1923

NAME OF PROPERTY HOLDER

DESCRIPTION

Sec. or Lot
 Town or Block
 Range

No. of Acres of Land exclusive of Town Lots
 Acres 100's

FULL AND TRUE VALUE

KIND OF STRUCTURES

Assessed Value of Additional Structures
 Dollars

Amount of Assessed Value Deducted by reason of fire, flood or otherwise
 Dollars

TOTAL VALUE
 Dollars

NAME OF OWNER

No. of School District

SUBDIVISION

Sec. or Lot
 Twp. or Block
 Range

TOTAL NUMBER OF ACRES OF LAND
 Acres 100's

True and Full Value of Land Exclusive of Structures and Improvements
 Dollars

Structures and Improvements
 True and Full Value of Buildings and Other Structures
 Dollars

True and Full Value of Machinery Permanently Attached to Real Estate
 Dollars

Total True and Full Value of Land, Including all Structures, Improvements and Machinery
 Dollars

Assessed Value of Land including all Structures, Improvements and Machinery
 Dollars

Assessed Value as Equalized by the Board of Review
 Dollars

Assessed Value as Equalized by the County Board
 Dollars

Assessed Value as Equalized by the Minnesota Tax Commission
 Dollars

Ed. P. Steade

Lot 1 - NW 1/4 Sec 24

24 142 28 61 30

833

572

833

(274)

21.30
40.00

3123.2
274

PERSONAL