ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Kego

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 County, Minn., APR 23 1941.

Pete Loff Assessor of the Town of Kego

According to the requirements of law, I herewith 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. Parson *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1571. 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 a resident of this state, shall list all the personal property in his sole share or part of 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 disposed of by him as the agent or attorney, as an 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 living at home or emancipated by his guardian, or by a person having such property in charge.

4. The property of a person for whose benefit it is held in trust, or under the control 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 manufactures and others in the hands of agents, by such agent in the name of his principal, as merchandise.

Sec. 2002. 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. 2003. Merchants and manufactures. 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 adjacent to the boundaries of the state, shall be listed and assessed in the taxing district where found on May 1, and all such taxes shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber which shall not be released until the borders of the state shall all such taxes are paid in full.

Sec. 2004. Farm 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 in which such farm is situated, if the owner of such farm is interested in the several items or chattels, it 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 1923. Household Goods. All household goods and furniture, including clocks, musical instruments, and all portables, wearing apparel of members of the family, domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2005. Elevators, etc., on railroad. All elevators and warehouses, with their appurtenances, located and operated upon the land of railroad company which are not in good faith owned, controlled and authoritatively 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. 2017. Personal property of electric light and power company. Personal property of electric light and power companies within a fixed area in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 260, Laws 1923. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed area within the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota tax commission to 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 living 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 doing business his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one city or district to another between May 1 and July 1, shall be assessed in either place, at the discretion of the assessor. A person moving 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 on said date, if he shall appear to the assessor full and just for his or the current year on his personal property.

Sec. 2018. When 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 Minnesota Department of Taxation; and when determined in either case shall be as binding as if fixed herein.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon request, a list of all the property owned by him, or held as such 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, executor or administrator, guardian or trustee, or in any other representative capacity, 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. 2023. Examination under oath. Whenever the assessor shall ask of the owner, or person listing property for listing, or any other person, company, or corporation, has not made a full, fair, and complete list thereof, he any examiner such person under oath in regard to the amount of the property to be required to list; and, if such person shall refuse to make such examination or answer such questions, 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 fifty (50) per cent of the true and full value thereof. When required by the assessor, 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 for taxation, may enter any dwelling, any in the proper performance of his duties, enter any dwelling, any building, or structure, and view the same and the property therein.

Sec. 10200. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made on a basis of imposing or collecting taxes, shall knowingly make a false statement of any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1992. Classification of Property. All real and personal property subject to a general property tax and not subject to any given classification, shall be deemed ten in kind to 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 mentioned, it shall be assessed with and as a part of the real estate in which it may be located, or if not in real estate, a real estate in which it may be located after the provisions of classes two (2), three "A" (3A) and four (4) as the case may be. In assessing any iron ore of real estate in which iron ore is known to exist, the value of the iron ore shall be included as a part of the land in which it is located, and the remainder value of the land in which it is located, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract of land.

Class 2. All household goods and furniture, including clocks, musical instruments, pianos in property actually used for the owner of the family, and all portables, wearing apparel of members of the family, 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. Live stock, poultry, all agricultural products, except as otherwise provided, all boats, motor vehicles, aircraft, and vessels, together with the furniture and fixtures used therein, merchandise, materials and manufactured articles, all tools, implements and machinery, except as otherwise provided, all tangible personal property, except as otherwise provided, and all unplatted real estate, except as otherwise provided, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3A. All agricultural products in the hands of a producer and not held for sale, all horses more than two years old, all domestic animals used for breeding purposes, all agricultural tools, implements and machinery used by the owner in his agricultural pursuits, 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 3B. All unplatted real estate, except as provided by class one (1) and class four (4), and all platted real estate, except as provided 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 of any tract of unplatted real estate used for the purpose of a homestead shall be in excess of $2,000.00, the amount in excess of $2,000.00 shall be taxed in class three (3) thereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for all purposes except for the levy of taxes for school purposes, and such taxes shall be subject to and be taxed for the purpose of making funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3C. All platted real estate, except as provided by class one (1) hereof and which is used for the purpose of a homestead shall constitute class three "C" (3C) and be taxed and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value in excess of the sum of $1,000.00, the amount in excess of said sum shall be valued and assessed as provided for in class three (3) hereof. Provided, that the first $2,000.00 full and true value of each tract of platted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that and first $1,000.00 full and true value shall remain subject and be taxed for the purpose of making funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

For the purpose of determining relation of all officials based on assessed valuations and of determining tax limitations and tax bonded debt limitations now established by statute or by charter, class 3b and class 3c shall be valued at twenty (20) per cent and 40 per cent of the full and true value thereof respectively.

Class 4. Property not included in the 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.

Section 1955, 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 such assessment district. He shall make out, in the said books, an assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if no 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 engaged 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 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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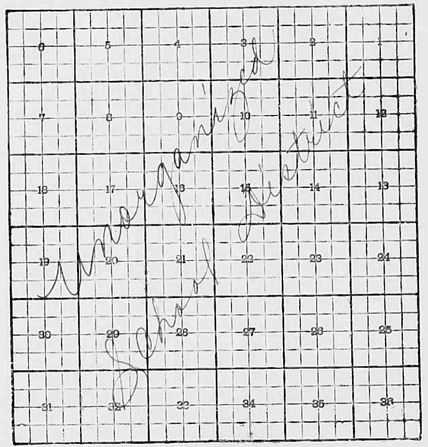
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 Range No. 28 Mer. P. M.



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

FORM 1 SELL IN GOOD BOND LAY FLAT FOLDED

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	Were Trees Planted in Rows Parallel and approximate 12 feet apart each way	Have the Trees been Cultivated and Cultivation be excluding all 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 1285D, of Mason's Minnesota Statutes, 1927.

Assessor.

Dated ..... *1941.*

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

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rge.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reductions of Assessed Value on Account of Damage Caused by Fire, Flood or otherwise 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 Town of Kego, 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 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: 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 Excluded 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	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 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 Department of Taxation Dollars
J. L. Berres	Kego	S.W. 1/4 of N.E. 1/4	22	141	28	40	No	270	45		315		105	105	✓		
		Lot 1	22	141	28	53 75	"										
D. E. Crandall	"	Lot 6	3	141	28	19 76	Yes	50			50	10		10	Left for his house		
Bernard Anderson	"	E 1/2 of N.E. 1/4 of N.E. 1/4	9	141	28	20	Yes	(Erection of Bldgs.)	110		110	22		22	✓		
Orville Johnson	"	~~Lot 3~~ 290' x 150'	34	144	28	1	Yes	(Bldg & fuel on Land Ex.)	250		250	50		50	✓		
E. J. Johnson	"																
~~Tel Thompson~~	"	~~S.E. of S.W.~~	~~35~~	~~144~~	~~28~~		~~Yes~~		~~50~~		~~50~~	~~10~~		~~10~~	Per. Assessed.		
~~James W. Ford.~~	"																
John + Anna Sanko	"	S.W. 1/4 of S.E. 1/4	32	141	28		No	60			60		20	20	✓		
L. H. Ludgeon	"	Pine Gables of the N. Addn	14				Yes	(Homestead exemption)							✓		

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 35 [illegible]

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 25 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: STRUCTURES & IMPROVEMENTS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to the Real Estate Dollars	Total True and Full Value of Lands Including 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 Department of Taxation 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

37 Stock, Implements and Equipment of Hotels, Restaurants, Boarding Houses, Lodging and Pool Halls, Bowling Alleys and Bath Houses Assessed Value Dollars	38 Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in name of bank or Mortgage Loan Company) Assessed Value Dollars	39 All other Property Assessed under Par Class 3 (to which has not been included in Items 8 to 38 inclusive) Assessed Value Dollars	Total Assessed Value Class 3 Dollars	Total True and Full Value Class 3 Dollars	40 Farm Tools, Implements, Machinery, Farm Gasoline Engines, Stacks and Harness used by the Owner in and Agricultural Pursuit Assessed Value Dollars	41 Grain, Grass Seed, Harvest and Agricultural Products, including Potatoes and Fruit in the hands of Producers not held for Sale Assessed Value Dollars	42 Threshing Machines, Combines and other Power Equipment used by the Owner in carrying on his Farm, together with Belts used therewith exclusive of Engines Assessed Value Dollars	43 Tractors, Portable Engines and Steamers Used by the Owner in Agricultural Pursuit Assessed Value Dollars
			501	1505	45		60	20
			221	663				
			2025	6075				
			2600	7800				
			475	1425	20		60	
			475	1425				
			587	1761	30			50
			3465	10395				
			10349	31047	95		60	130
37	38	39			40	41	42	43

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

44—Horses, Mules and Asses Used Exclusively for Agricultural Purposes

A Under One Year No.	A Assessed Value Dollars	B One Year Old and Under Three Years No.	B Assessed Value Dollars	C Three Years Old and Under Five Years No.	C Assessed Value Dollars	D Five Years Old and Under Sixteen Years No.	D Assessed Value Dollars	E Sixteen Years Old and Over No.	E Assessed Value Dollars	Total Assessed Value Class 3-A Dollars	Total True and Full Value Class 3-A Dollars
1		1		2		5				181	1810
		2	6		8		40				
						2	20			100	1000
		2		3						116	1160
1		3		5		7				397	3970
		3		11		38		60			
A		B		C	44	D		E			

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

45 Public Elevators, Public Warehouses and Railway Lands Assessed Value Dollars	46 Structures on Lands Under U. S. Lease and Lands Leased from State for Term of More than Three Years Assessed Value Dollars	47 Steam and Motor Boats, Sailboats, Barges and Tugs and all other Water Craft Assessed Value Dollars	48 Street Railway Cars Assessed Value Dollars	49 Rails, Poles, Wires, Pipes, Conduits, Mains, Tanks, Tracks of Street Railways, Light, Heat, Power, Water and Gas Companies Assessed Value Dollars	50 Billboards Advertising Devices Assessed Value Dollars	51 All Other Intangible Personal Property not included in the Foregoing Items Assessed Value Dollars	Total Assessed Value Class 4 Dollars	Total True and Full Value Class 4 Dollars	
2000							2000	5000	4
									5
									6
									7
									8
2000							2000	5000	
45	46	47	48	49	50	51			