

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of May
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.

CASS

County, Minn.

APR 23

1941.

OFFICE OF COUNTY AUDITOR,

Edna Wright, Assessor of the Town of May

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessed Books 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.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1914. 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. 1989. . . . when listed. Personal property shall be listed on May 1, . . . of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds (where the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, . . .

Sec. 1994. . . . The property of a corporation whose assets are in the hands of a receiver, by such receiver.

Sec. 1995. . . . The property of a firm or company, by a partner or agent thereof.

Sec. 1996. . . . Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed, that is to say, that stock and lumber on hand, and all other property, shall be listed and assessed in the county, town, or district where the owner, agent, or trustee thereof resides.

Sec. 1997. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

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Sec. 2003. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2004. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2005. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2006. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2007. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2008. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2009. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2010. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2011. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2012. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2013. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2014. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2015. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2016. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2017. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2018. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2019. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2020. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2021. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2022. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2023. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2024. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

Sec. 2025. . . . Personal property of electric light and power companies having a license status in and where situated without regard to where the principal or other place of business of such company is located.

May, Cass

Sec. 1986. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, to be known and 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 blinks 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 this state. Each assessor attending such meetings shall receive as compensation for such service the sum of five cents per mile for each day necessarily traveled in going from his home to and returning from the county seat at the rate of five cents per mile for each day 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.

MAY
Town 133 Range 31

NAME	DESCRIPTION	SEC.	TRUE & FULL VALUATION			ASSESSED VALUE	
			INDICATE HOMESTEAD	LAND	BUILDINGS		TOTAL
John Nelson	NW 1/4 of NW 1/4	15	Homestead	\$200	\$50	\$250	\$150

Town 134 Range 31	
NAME	ASSESSED VALUE
Hubert Alt	\$190
Otto & Harriet Lober	\$390
C. L. Hannahs	\$125

J.M. Schmit wishes homestead exemption on the NW 1/4 of SW 1/4 of Sec 13 - 134-31, and SW 1/4 of NE 1/4 Sec 3, 133-31

To be assessed as of May 1st, 1941.

Assessed, by the Erection or Destruction of Buildings or Structures Thereon

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.)

NAME	DESCRIPTION	INDICATE SEC. HOMESTEAD	TRUE & FULL VALUE			ASSESSED VALUATION
			LAND	BUILDINGS	TOTAL	
J. M. Schmit	NE 1/4 of NW 1/4	3	Homestead	200	none	\$40
C.C. & Lillian Hayden	NE 1/4 of SE 1/4	22	yes	500	300-900	\$160
John & Katherin Tholl	Lot 10	7	Homestead			
Harley Ruckdaschel	NW 1/4 of NW 1/4	14			400	600

Ed & Sadie Ackerson NW 1/4 NW 1/4 35-R. 134-31-40 Homestead - Buildings SW 1/4 NW 1/4 of 35 - 134-31-40

Assessor's Return of Taxable Real Property in the Town of May, County of Cass, 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	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Twp. or Range	Number of Acres of Land	Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
							True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery, Furniture, and Other Personal Property	Total True and Full Value of Land and Improvements	Assessed Value of Homesteads up to \$4,000 at 25% Class 3C	Assessed Value of Remainder at 33 1/2 per cent Class 3B	Total Assessed Value of Land and Improvements	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board
Edw. & Sadie Ackerson	23	N.W. 1/4 of N.W. 1/4	35	134	31 40	yes									
Hubert Alt	23	S.W. 1/4 of N.W. 1/4 Lot 3	35	134	31 40	no	480	450	930	186	186	65	65	186	Assessed May 1-1941
Glen De Groot	23	SE 1/4 of S.W. 1/4	9	134	31 40	yes	200	68	260	52	52			52	Assessed May 1-1940
C. L. Hannahs	1	N.W. 1/4 of N.W. 1/4	13	133	31 40	yes	280	125	405		81			81	
C.C. & Lillian Hayden	1	Lots 2-3-4 NE 1/4	22	133	31 40	yes	500	300	800	160	160			160	
Otto & Harriet Lober	23	N.E. 1/4 of S.E. 1/4	15	134	31 40	yes	240	150	390	78	78			78	
John Nelson	23	N.W. 1/4 of N.W. 1/4	15	133	31 40	yes	200	50	250	50	50			50	
Harley Ruckdaschel	23	N.W. 1/4 of N.W. 1/4 SW 1/4 of N.W. 1/4 SE 1/4 of N.W. 1/4 SE 1/4 of N.E. 1/4	14	134	31 40	no	960	370	1330		266			266	apparently gets exemption as assessed use 20%
John Tholl	23	Lots 10-11-12	7	134	31 138	yes	600	450	1050		210			210	

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.
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 (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

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

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Twp. or Range	Number of Acres of Land		True and Full Value of Lands Exclusive of Structures and Improvements	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	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by Department of Taxation
J. M. Schmit	23	NE 1/4 of NW 1/4	3	133 31 40	40	Homestead	200	200	40	40	✓			

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