

ASSESSMENT BOOK

FOR THE YEAR

1931

TOWN OF

MAY

CASS COUNTY, MINN.

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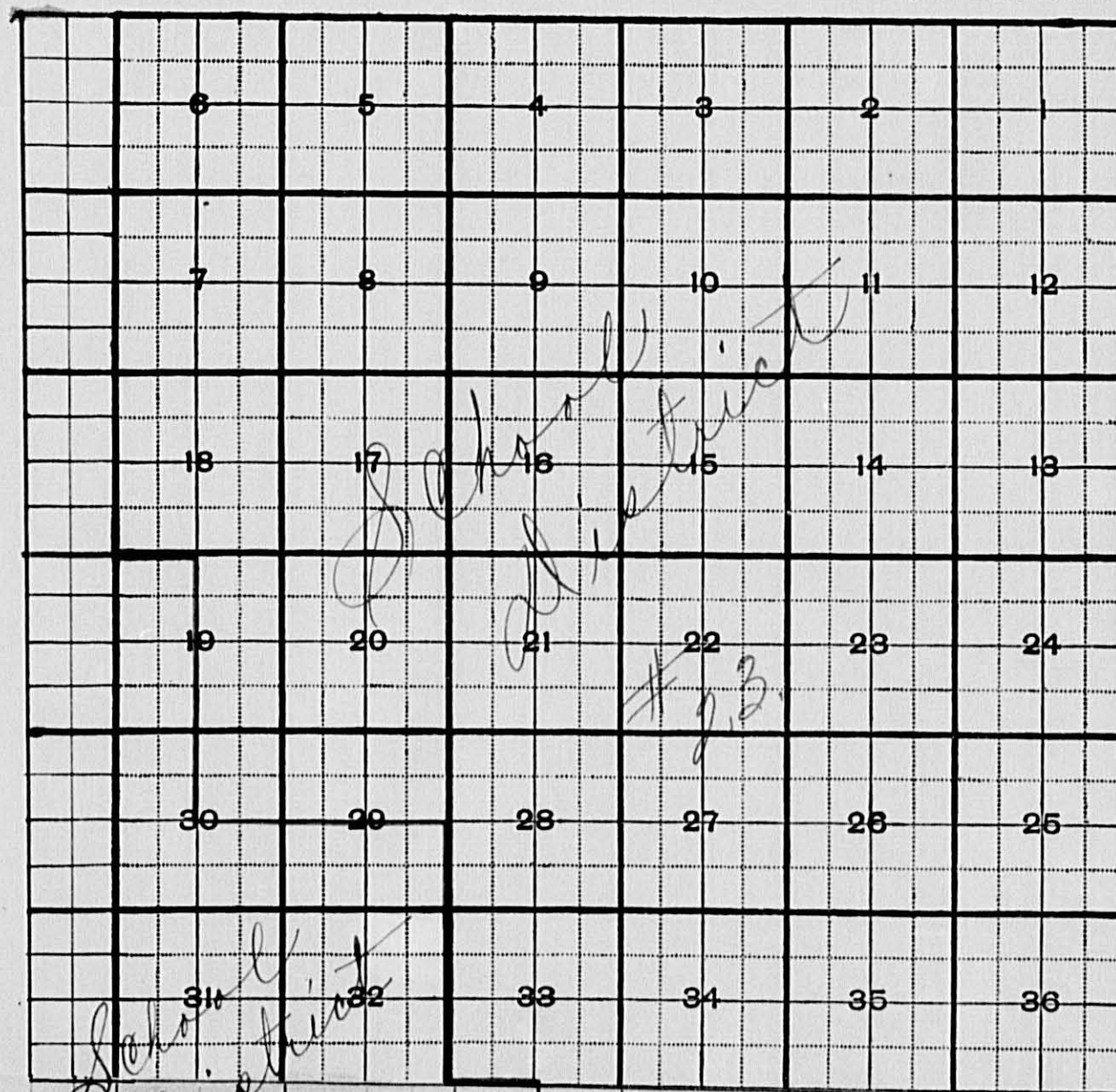
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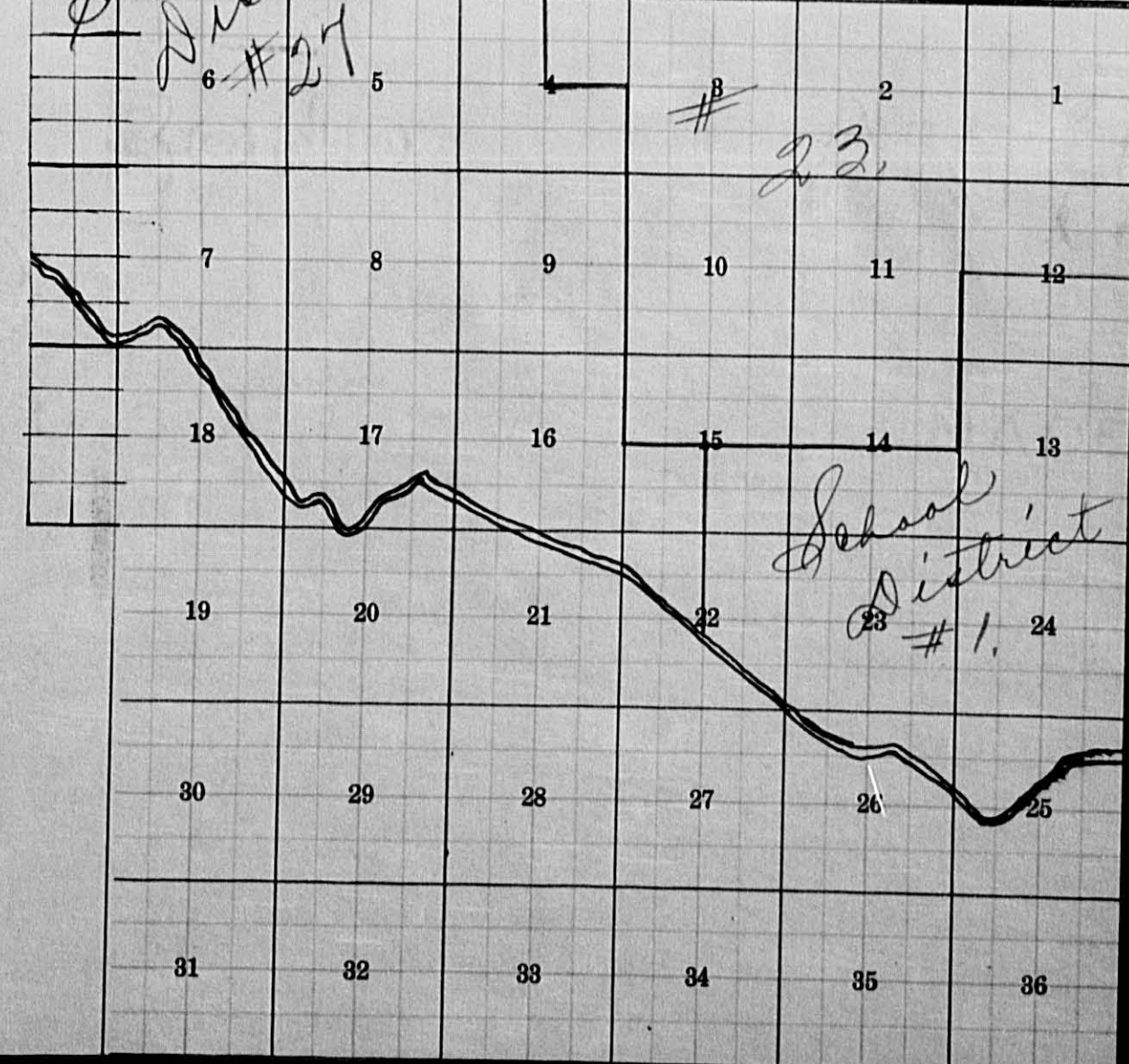
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 134 Range No. 31 and part of Sup. 133-R. 31. Mer. P.M.



J. 134.

J. 133.



PERSONAL

Directions to Assessor

OFFICE OF COUNTY AUDITOR

Cass County, Minn. [Signature]

1931.

Art Hicker [Signature]

Assessor of the

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 Town for the 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.

[Signature] 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 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 his moneys, credits, bonds, shares of stock 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 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, 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 agent or officer thereof.

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

8. The property of manufacturers and other persons, 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, town, or district where the owner, agent, 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 designed to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the district fund of the state as other taxes are paid, and such 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 live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the same are kept: Provided, that if the same be 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, 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. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and used by the said company, shall be listed and assessed as personal property 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 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. 306. Laws 1925. Personal Property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies in any city, village, town, or borough shall be listed and assessed by the assessor in the county where the 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 call upon the assessor of the county moving into this state from another county owned by him on May 1 of such year in the county, town, or district in which he resides, 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, it shall 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 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 or is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, or other officer, and 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 personal list, company, or corporate for any other person, company, or corporate

ration, has not made a full, fair, and complete list, thereof, he may examine such property under oath, and if he is satisfied that such person has refused to list, and if such person shall refuse to make full discovery under oath, the assessor may list 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 of such property, and assess the same at such amount, as he believes to be the true value thereof. When requested, 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 for taxation may, when necessary to the proper performance of his duties, 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 any 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 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 fifty (50) 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 at the rate aforesaid. The real estate in which the iron ore is located shall be 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 assessable value of the land exclusive of the ore, shall be determined, and set down 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, wearing apparel of members of the family, 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 be 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 class 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) and all unimproved real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three (33) 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 machinery, shall constitute class three (3) and shall be valued and assessed at thirty-three (33) 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 1/2 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

Table with columns: 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). Rows include R. A. Bloomston, A. H. Mack, Mrs. Berndt, Martin Rosvold, Chris Widman, Chas Bandlow, Albert Elder, Geo. Berndt, and N. W. 1/4 S. W. 1/4.

PERSONAL

A. A. CATER, AUDITOR
W. T. MCKEOWN, TREASURER
L. P. PETERSON, REGISTER OF DEEDS
A. K. MCPHERSON, CLERK OF COURT
L. G. MORICAL, SHERIFF

J. E. LUNDRIGAN, ATTORNEY
FRANK N. WHITNEY, JUDGE OF PROBATE
JOHN M. GREENE, SURVEYOR
J. THEO. KLEVEN, CORONER
N. W. SAWYER, SUPT. OF SCHOOLS

OFFICE OF

A. A. CATER
AUDITOR, CASS COUNTY

WALKER, MINNESOTA

Aug. 3, 1931.

Arthur Hicks,
Assessor May Twp.,
Motley, Minnesota.

Dear Sir:-

Am writing you in regard to several added assessments for buildings in May Township for the year 1931.

You have listed a house in the amount of \$210.00 full and true value to R. A. Bloomstrom on the SE $\frac{1}{4}$ of Sec. 14, 134-31. The SE $\frac{1}{4}$ of Sec. 14 appears in the name of Christian Ewoldt on our books. Is this the correct description and if so, which forty of the SE $\frac{1}{4}$ was the building added on?

You also have a barn in the amount of \$99.00 full and true value added to the SW $\frac{1}{4}$ of SW $\frac{1}{4}$, Sec. 27, 134-31, in the name of A. H. Mack. On our books, this forty is listed in the name of the State of Minnesota (Rural Credit Bureau). Is this the correct description on which this building should be added?

You have an added building on the NW $\frac{1}{4}$ of SW $\frac{1}{4}$, Geo. Berndt, Sec. 8, 133-31, in the amount of \$120.00 full and true value, and an added building on the SW $\frac{1}{4}$ of SW $\frac{1}{4}$, Sec. 15, 133-31 (Martin Rosvold), but you did not file appraisal cards covering either of these assessments, nor did you file cards covering the Bloomstrom and Mack assessments. The full and true value added for the Rosvold building was \$210.00.

I am enclosing herewith blank appraisal cards and would ask that you fill out a card for each added assessment. Also advise as to the descriptions on the Bloomstrom and Mack assessments.

Thanking you for your prompt attention to the above, I am

Yours very truly,

A. A. Cater

County Auditor.

ELO

Motley Minn

Aug. 10. 1931

A. A. Coker.

Co Auditor

Dear Sir:-

I have read your letter and complied with your requests as near as I can at this time. Mr. Bloomstrand bought the S. E. $\frac{1}{4}$ of Sec 14. 134. 31 and built a house upon it. It may have been bought on contract and not recorded, and so has not been charged on the assessment books. Why not assess it to the one in whose name it appears upon the books?

In the case of A. H. Mack, he bought the place from the State of Minn. As the land is still in the name of the State, the land is probably held by Mack on contract. If we assess it to the State I understand there may be no tax paid.

If I can get any more information on the

Bloomston place soon I will write you
again. Mr Bloomston has moved
away and I cant see him personally.

Yours Very Truly

A. J. Hicks.

Assessor.