

ASSESSMENT BOOK

FOR THE YEAR

1932

Town of McKinley
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 19 1932.

C. E. Starnie, Assessor of the County of McKinley. According to the requirements of law. I herewith deliver to you the Real and Personal Property Assessment Books for the year 1932...

A form of the return to be signed by you is appended in this book. H. H. Gale, 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.

PROPERTY LISTED AND ASSESSED. Sec. 1984. ... Personal Property shall be listed and assessed on the basis of its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1990. ... Personal Property shall be listed and assessed on the basis of its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1991. ... Personal Property shall be listed and assessed on the basis of its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1992. ... Personal Property shall be listed and assessed on the basis of its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1993. ... Personal Property shall be listed and assessed on the basis of its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1994. ... Personal Property shall be listed and assessed on the basis of its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1995. ... Personal Property shall be listed and assessed on the basis of its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 2013. Persons under guardianship. The personal property of persons under guardianship shall be listed and assessed on the basis of its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 2017. Property moved between May and July. The assessor shall have authority to examine the personal property of persons who have moved between May and July...

Sec. 2018. Failure to obtain list. It is the duty of the assessor to obtain a list of all real and personal property in the county for taxation...

Sec. 2022. Lists to be verified. Every person required to list his real and personal property for taxation shall verify the same...

Sec. 2024. Examination under oath. Whenever the assessor shall be of the opinion that the person liable to be assessed is not making a full, fair, and complete statement of his real and personal property...

Sec. 2025. Failure in obtaining list. It is the duty of the assessor to obtain a list of all real and personal property in the county for taxation...

Sec. 2027. Assessor may enter. Whenever the assessor shall be of the opinion that the person liable to be assessed is not making a full, fair, and complete statement of his real and personal property...

Sec. 2028. Examination under oath. Whenever the assessor shall be of the opinion that the person liable to be assessed is not making a full, fair, and complete statement of his real and personal property...

Sec. 2029. Failure in obtaining list. It is the duty of the assessor to obtain a list of all real and personal property in the county for taxation...

Sec. 1986. General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blank sheets for use by the assessor...

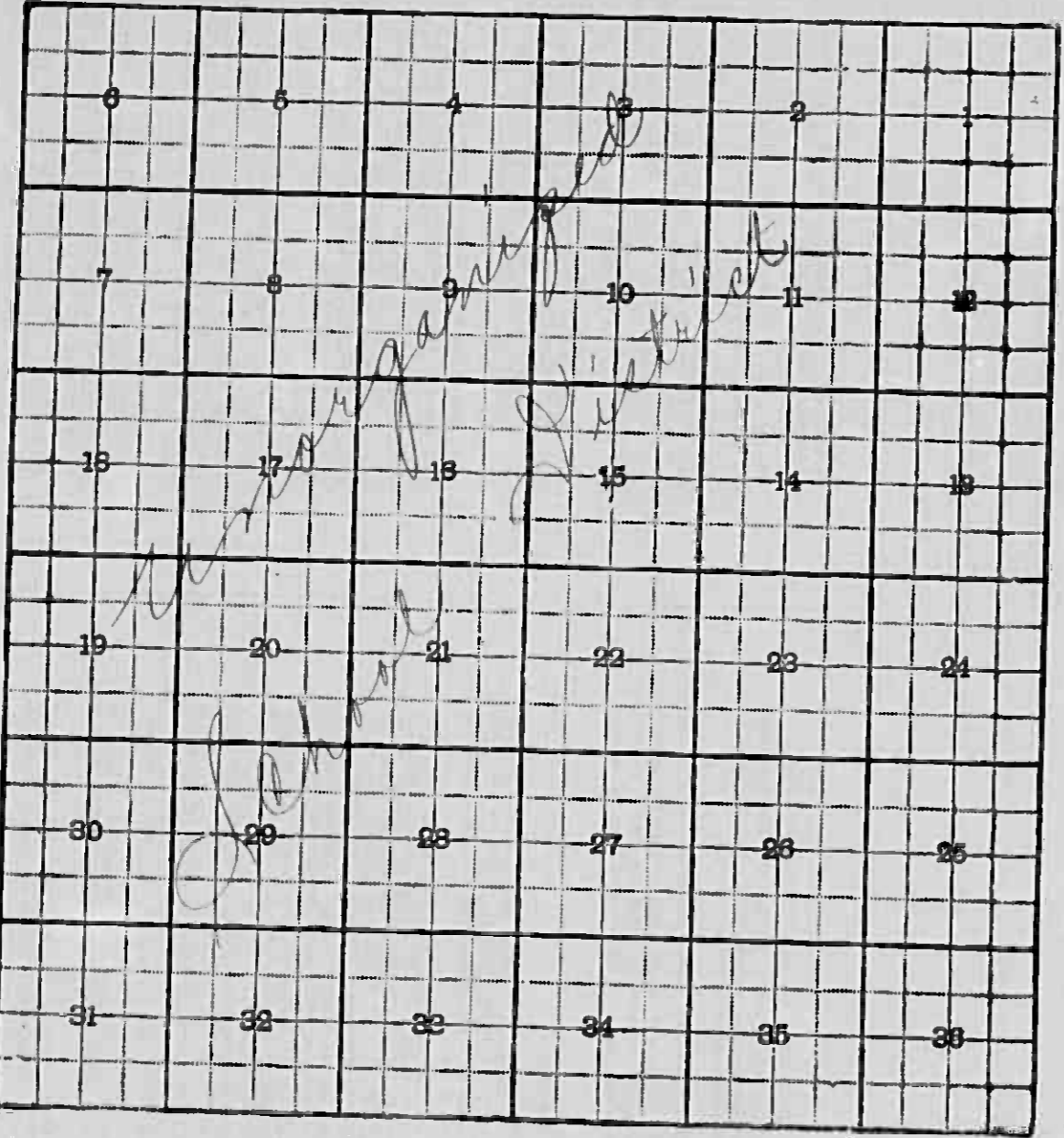
Sec. 1987. General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blank sheets for use by the assessor...

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 131 Range No. 32 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1932.

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 Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that condition by replanting 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 6250, of General Statutes of Minnesota, 1923.

Dated _____ 1932. Assessor.

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS
							True and Full Value of Land and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	
<p style="text-align: center;">LAND + 73.30% = 173.30% Dec. 35% by State = 141.00% = 112.65% Mc KINLEY TWP. DEDGS. + 41.00% - By C. Bd. = 91.65%</p>											

NAMES OF OWNERS	No. of School District	SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
							True and Full Value of Land 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 and Improvements 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
Jennie G. Bailey	Unl.	NE 1/4 of NE 1/4	1	138	32	40 16	480			980	160		180	
J. H. Bailey		NW 1/4 of NE 1/4	"	"	"	40 48	381			381	127		143	
Jennie G. Bailey		SW 1/4 of NE 1/4				40	372			372	124		140	
"		SE 1/4 of NE 1/4				40	540	726		1316	442		439	
"		NE 1/4 of NW 1/4			3	40 80	417			417	139		157	
"		NW 1/4 of NW 1/4			4	41 13	282			282	94		106	
Bert Malmo		SW 1/4 of NW 1/4				40	321			321	107		121	
Jennie G. Bailey		SE 1/4 of NW 1/4				40	282			282	94		106	
Backus State Bank		NE 1/4 of SW 1/4				40	354			354	118		133	
"		NW 1/4 of SW 1/4				40	381			381	127		143	
Hand Grav		SW 1/4 of SW 1/4				40	246			246	82		92	
Backus State Bank		SE 1/4 of SW 1/4				40	387	273		577	184		192	
						40	339			339	113		127	
J. Melby		NE 1/4 of SE 1/4				40	372	156		526	166		175	
"		NW 1/4 of SE 1/4				40	330	268		498	155		168	
H. L. Larson		SW 1/4 of SE 1/4				40	315			315	105		118	
J. I. Melby		SE 1/4 of SE 1/4				40	409	296		707	228		234	
						40	363	351		684	228		234	
						40	441			441	147		166	
							64257	5784	1548		2332	2444	2665	

Assessor's Return of Taxable Real Property in the Town of Mc Kinley, County of Cass, Minn., for the Year 1932.

FORM 4

Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for C.E. Spracklin, Fred Hill, Luskus, etc.

Handwritten names of owners: C.E. Spracklin, Fred Hill, Luskus, N.E. Milliken, S.P. Child, John H. Bailey, Bert Malmo.

Summary totals for the left page: 641 87, 5070, 414, 5484, 1828, 2031.

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Handwritten names of owners: American Grass Swine Co., Park Region Land Co., B.J. Hinkle, N.E. Milliken, American Grass Swine Co., Circle Investment Co.

Summary totals for the right page: 640 47, 3882, 3882, 2294, 1416.

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Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

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Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1932.

Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

FORM 4

NAMES OF OWNERS	No. of School District	DESCRIPTION			Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS								
		SUBDIVISION	Sec. or Lot	Town or Block		Range	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission				
								True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						Dollars	Dollars	Dollars	Dollars
		NE 1/4 of NE 1/4																
		NW 1/4 of NE 1/4																
		SW 1/4 of NE 1/4																
		SE 1/4 of NE 1/4																
		NE 1/4 of NW 1/4																
		NW 1/4 of NW 1/4																
		SW 1/4 of NW 1/4																
		SE 1/4 of NW 1/4																
		NE 1/4 of SW 1/4																
		NW 1/4 of SW 1/4																
		SW 1/4 of SW 1/4																
		SE 1/4 of SW 1/4																
		NE 1/4 of SE 1/4																
		NW 1/4 of SE 1/4																
		SW 1/4 of SE 1/4																
		SE 1/4 of SE 1/4																

Tabular Statement of Real Property Assessment of the Twp of McKinley County of Cass, Minnesota, 1932.

FORM 5

Footings Brought Forward from Page	Acres	100ths	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS	
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Lands Including All Structures, Improvements and Machinery	Assessed Value as Equalized by the Board of Review	Assessed Value as Equalized by the County Board		Assessed Value as Equalized by the Minnesota Tax Commission
				True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						
" " " " "	1	642	57	3784	1548	7332	2444				
" " " " "	2	641	84	5070	414	5484	1828				
" " " " "	3	640	47	3882		3882	1294				
" " " " "	4	642	78	4386		4386	1462				
" " " " "	5	643	58	4356	60	4416	1472				
" " " " "	6	645	74	4980	39	5019	1673				
" " " " "	7	637	92	4512		4512	1504				
" " " " "	8	640		4796	162	4958	1651				
" " " " "	9	640		4590	270	4860	1620				
" " " " "	10	640		4839		4839	1673				
" " " " "	11	640		4644	180	4824	1608				
" " " " "	12	640		5775	993	6768	2236				
" " " " "	13	640		4539		4539	1543				
" " " " "	14	640		5310	42	5352	1784				
" " " " "	15	639		4653		4653	1561				
" " " " "	16	640		5495	603	6096	2032				
" " " " "	17	640		5391	246	5637	1879				
" " " " "	18	636		4900	1226	6126	2122				
	11529	90		87895	5783	93678	31226				

Tabular Statement of Real Property Assessment of the Twp of McKinley County of Cass, Minnesota, 1932.

Footings Brought Forward from Page	Acres	100ths	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS	
			True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Lands 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
				True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars						
18	152.9	90	87895	5783	93678	31226					
19	632	23	4650	63	4713	1371			Av. & I. Value per acre exclusive of improvements \$7.66		
20	640		5316	906	6222	2074					
21	639		5583	798	6381	2127					
22	640		5616	189	5805	1935					
23	640		4722	153	4875	1625			Av. assessed value per acre including improvements \$2.72		
24	560		4104	87	4191	1397					
25	628	10	4386		4386	1462					
26	640		4854	240	5094	1698					
27	640		4848	111	4959	1653					
28	640		4986	663	5649	1883					
29	640		4812		4812	1504					
30	629	58	4823	999	5822	1954					
31	632	55	4515		4515	1506					
32	640		4512	1318	4512	1504					
33	640		5407	776	6183	2061					
34	612	67	4977	339	5316	1772					
35	621	45	4937	265	5202	1734					
36	488	20	3732		3732	1144					
			174115	11372	185487	61829					
			22,733.68								

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 1932.

CLASS 3—Continued										CLASS 3-A—Assessed at 100% of True and Full Value					CLASS 4—Assessed at 40% of True and Full Value												
37	38	39	40	41	42	43	44	45	Total Assessed Value Class 3	Total True and Full Value Class 3	46	47	48	49	50	Total Assessed Value Class 3-A	Total True and Full Value Class 3-A	51	52	53	54	55	56	57	58	Total Assessed Value Class 4	Total True and Full Value Class 4
Real Estate	Real Estate	Real Estate	Real Estate	Real Estate	Real Estate	Real Estate	Real Estate	Real Estate	Dollars	Dollars	Real Estate	Real Estate	Real Estate	Real Estate	Real Estate	Dollars	Dollars	Real Estate	Real Estate	Real Estate	Real Estate	Real Estate	Real Estate	Real Estate	Real Estate	Dollars	Dollars
150	40	150							8960	11880	20	80	10	50	50	180	1800	1800								1800	4800
									481	1448	15	80	5			40	400										
									665	1995	15					15	80	800									
100	85	80							880	8800																	
									757	8871	18					15	88	880									
									50	1050																	
									807	8481						45	45	450									
									40	188																	
250	185	405							12015	8445	68	50	15	50	125	308	3080	1800								1800	4500