ASSESSMENT BOOK

FOR THE YEAR

1941

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.

OFFICE OF COUNTY AUDITOR,

APR 23 1941.

CASS County, Minn.,

Frank Sheppard Assessor of the Town of McKinley

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. E. Benson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

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. 1990. 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 moneys, credits, bonds, shares of the stock of joint stock or other companies or corporations (when the stock 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 employed 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 child or insane person in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee, or 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 others in the hands of an agent, by such agent in the name of his principal, as mercheandise.

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. 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 the state, shall be listed and assessed in the taxing district where found on May 1; and all such taxes in the taxing district shall be apportioned funds of the county, town, taxing district and of the state as other taxes are paid. 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 livestock or farm personal property connected with a farm does not reside in the county, the same shall be listed and assessed in the town or district where the farm is situated; if it shall be listed from so 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.

Sec. 2007. Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and personal property used by the owner in his or her household or profession, 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 attached thereto upon the land of any railroad company which are not in good faith owned, leased or operated by or 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 composite taxing a fixed situs in any city, village or town in this state shall be listed and assessed where situated in the 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. 356, 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 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 decedent shall be listed and assessed at the place of dwelling 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 assignees or receivers shall be listed and assessed at the place of doing business by 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 place in which he has resided or transacted business during such time; and if such removal takes place between said dates shall list into the state, 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 place where any person or personal property or where it can be listed, or in the manner 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 herein.

Sec. 2022. 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 or acquired on that day. He shall also make separate statements of the amount of all moneys and other personal property under his control which by law he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any fiduciary or other capacity; no person shall be required to include in his statement any property so listed and returned as the capital and property for taxation in this state.

Sec. 2026. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has made a full, fair, and complete list thereof, he may examine such person under oath, touching the amount of the property he is required 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 each of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property as he believes, 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 assessed.

Sec. 1997. Assessor may enter dwellings, etc., by consent or authority by law or permission of the occupant, and 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. 10506. False statement regarding taxes. Every person who, in making any statement or report to any assessor as required or authorized by or 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. 1982. Classification of Property. All real and personal property subject to a general property tax and not subject to any gross earnings or license 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 valued and assessed as a part of the land in which it is located, but at the rate aforesaid. Iron ore situate in which then are so located other than in the provisions of classes three (3), three (3) list of real estate in which ever may be, in assessing any tract of land or lot of real estate in which iron ore is located, the 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 as one 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 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 provided in class three "a" (3a), stocks of merchandise of all sorts and kinds, except as provided in class three "b" (3b), and all personal property, together with the furniture and fixtures thereof, all tools, implements, horses' materials and manufactured articles, except as provided in class three "c" (3c) and all unplatted real estate, except as provided in class three "d" (3d) and all unplatted real estate, except as provided in class three (3) and class three (3b) hereof, shall constitute class three (3) and shall be valued and assessed at twenty-five (25) 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, all horses, mules and mares used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuits shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 3b. All unmanufactured products in the hands of the producer and not held for sale, all horses, mules and mares used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuits shall constitute class three "b" (3b) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 3c. All personal property in the hands of the producer and not held for sale, all horses, mules and mares used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuits shall constitute class three "c" (3c) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof.

Class 3d. All unplatted real estate, except as provided in class three (3) hereof, shall constitute class three "d" (3d) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof.

Provided, that in assessing the value of any such unplatted real estate the assessor shall be valued and assessed at twenty (20) per cent of the true and full value thereof, Provided, that in assessing the value of any such unplatted real estate the assessor shall be valued and assessed at twenty (20) per cent of the true and full value thereof, Provided, that in assessing the value of any such unplatted real estate the assessor shall be valued and assessed at twenty (20) per cent of the true and full value thereof, Provided, further, that the first $4,000.00 full and true value of such unplatted real estate owned by any one person shall be exempt from taxation for the purpose of raising funds for the discharge of any and all state, county, town, school district, village and city indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3e. All platted real estate, except as provided in class three (3) hereof, shall constitute class three "e" (3e) and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof, Provided, that the first $4,000.00 full and true value of such platted real estate owned by any one person shall be exempt from taxation for the purpose of raising funds for the discharge of any and all state, county, town, school district, village and city indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3f. All platted real estate, except as provided in class three (3) hereof, shall constitute class three "f" (3f) and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof, Provided, that the first $4,000.00 full and true value of such platted real estate owned by any one person shall be exempt from taxation for the purpose of raising funds for the discharge of any and all state, county, town, school district, village and city indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3g. All platted real estate, except as provided in class three (3) hereof, shall constitute class three "g" (3g) and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof, Provided, that the first $4,000.00 full and true value of such platted real estate owned by any one person shall be exempt from taxation for the purpose of raising funds for the discharge of any and all state, county, town, school district, village and city indebtedness incurred prior to and existing at the time of the passage of this act.

For the purpose of determining salaries of all officials based on assessed valuations and of determining the amount of any net bended debt limitations now established by statute or by charter, class three (3) shall be figured at 25% per cent and class 3b and 3c of the true and full value thereof respectively.

Class 4. All 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 1986, 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 each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to 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 consumed 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.*

McKinley
Cass

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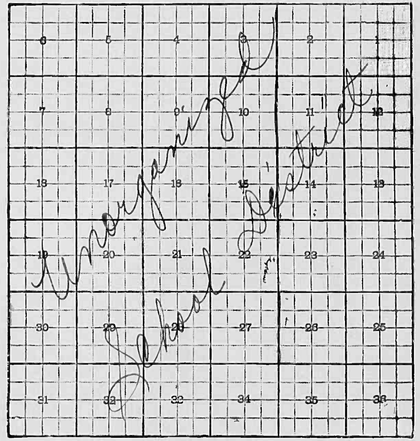
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 138 *Range No.* 32 *Mer. P. M.*



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

FORM 1

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 a rod apart each way	Have the Trees been Kept Free from Weeds by cultivating or hoeing at least three times 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 6920, of Mason's Minnesota Statutes, 1927.

Dated ..... *1941.*

..... *Assessor.*

List of Lands in the Twsp of Mc Kinley, County of Cass, Minn., for the Year 19 H., Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 234 Miller-Davis Company, Minneapolis, State-Form No. 67

LANDS BECOMING HOMESTEADS										LANDS CEASING TO BE HOMESTEADS									
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Block	Range	Number of Acres of Land			NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Block	Range	Number of Acres of Land		
		SUBDIVISION					Acres	100ths				SUBDIVISION					Acres	100ths	
Haste Richard	unorg	S.E. 1/4 Homestead		14	138	32	160												

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 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each (Dollars)	KIND OF STRUCTURES	Assessed Value of Additional Structures (Dollars)	Reduction of Assessed Value on Account of Loss previously by Decrease or otherwise (Dollars)
Haggberg Gust	N.E 1/4 of S.E 1/4	22	138	32	170	Frame Barn		
Day Frank	S.W 1/4 of N.W. 1/4	5	138	32	150	House unfinished		
Day Earl B.	S.W 1/4 of S.E 1/4	6	138	32	150	Barn frame unfinished		
Haste Bros	S.W. 1/4 of S E 1/4	14	138	32	235	House & Barn " "		

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	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars
Shepard Mrs George	S W 1/4 of S.W.	35	138	32		Frame House		Defined before 100

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	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned 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 ..... of ....., County of ....., Minn., for the Year 1941.

FORM 314 [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 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	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	STRUCTURES & IMPROVEMENTS: 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)
Magnus Hjertson	unorg	NE ¼ of SW ¼	16	138	32	40		yes	120					24	120			
E.L. & D.L. Hardman	unorg	Lot 2	2	138	32	40	67	no	120					40	120			
Howard Malmo	unorg	Lot 1	2	138	32	41	09	yes	120					24	120			
Howard Ellestad	unorg	SW ¼ of N.W ¼	2	138	32	40		yes	120					24	120			
" "	unorg	S.E. ¼ of N.W. ¼	2	138	32	40		yes	120					24	120			

(Take active & full value)

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.

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	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	STRUCTURES & IMPROVEMENTS: 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)

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assesso 's Return of Taxable Real Property in the ..... of ....., County of ....., Minn., for the Year 1941.

FORM 314 [illegible]

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 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 at Land: Acres	100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Structures of Terraces and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dwellings and Other Structures (Dollars)	True and Full Value of Personal Property 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 3C 25% Class 3B (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)

CLASS 3—Continued

37 Steel, Washer and Implement Factories, Implement, Farm Implements, Farm Wagons, Carts, Robert and Feed Mills, Roofing Plant and Boiler Shops	38 Stores of Stock of Banks and Mortgage Loan Companies, Not assessed in name of bank or Mortgage Loan Company	39 All other Property Assessable in Class 3 which has not been assessed in Series 1 to 38 inclusive	Total Assessed Value Class 3 (Dollars)	Total True and Full Value Class 3 (Dollars)	40 Farm Tools, Implements, Machinery, Steam Generators and Engines, Gasoline and Kerosene Used by the Owner in our Agricultural Pursuits	41 Grain, Stock Food, Harvest and Agricultural Products, including Potatoes and Rye in Grain or Processed on Farm for Sale	42 Threshing Machines, Combines and other Power Equipment used by the Owner in Threshing Grain, Together with Baling and Thresh with exclusive of Engines	43 Tractors, Portable Engines and Power Units Owned by the Owner in Use in the Agricultural Year
Assessed Value (Dollars)	Assessed Value (Dollars)	Assessed Value (Dollars)			Assessed Value (Dollars)	Assessed Value (Dollars)	Assessed Value 33⅓ Share	Assessed Value (Dollars)
			501	1503	45		60	80
			221	663				
			2025	6075				
			2600	7800				
			475	1425	20			60
			475	1425				
			587	1761	10			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 Ten Years No.	C Assessed Value (Dollars)	D Ten 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	8	1	5	2	8	5	40			181	1810
						2	20			100	1000
		2	6	3	30					116	1160
1	3	3	11	5	38	7	60			397	3970
A		B		C	44	D		E			

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

45 Public Elevators, Public Warehouses on Railway Lands	46 Structures on Lands Leased R. R. Land and Land Leased from State for term of less than three years	47 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft	48 Street Railway Cars	49 Bells, Poles, Wires, Pipes, Conduits, Mains and Pipes of Street Railways, Bells, Poles, Pipes, Wires and Gas Companies	50 Billboards and Advertising Devices	51 All Other Personal Property of Indicated in the Foregoing Items	Total Assessed Value Class 4 (Dollars)	Total True and Full Value Class 4 (Dollars)	
Assessed Value (Dollars)	Assessed Value (Dollars)	Assessed Value (Dollars)	Assessed Value (Dollars)	Assessed Value (Dollars)	Assessed Value (Dollars)	Assessed Value (Dollars)			
									1
									2
									3
2000							2000	5000	4
									5
									6
									7
									8
2000							2000	5000	
45	46	47	48	49	50	51			

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.

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 214 — MULTI-DATE COMPANY, MINNEAPOLIS

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 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 (Exclusive of Structures and Improvements) Dollars	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery 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 20% 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, Furniture and Equipment, Jewelry, Watches, Pianos, Tools, Guns, Robes and Pool Rooms, Bowling Alleys and Roller Rinks: Assessed Value Dollars	38 Shares of Stock of Banks and Mortgages (on Condemnation Proceedings in case of Bank or Mortgage Loan Company): Assessed Value Dollars	39 All other Property Assessable by law in Class 3 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, Grain Separators, Reapers, Sawyers and Harvesters used in the Operations of Farming: Assessed Value Dollars	41 Grain, Seed and Livestock and Agricultural Products, including Potatoes and Hay in Hands of Producers and Held for Sale: Assessed Value Dollars	42 Threshing Machines, Combines and other Power Equipment used by the Owner in Threshing, Sawing, Farming, Operation with Nothing used Therewith, exclusive of Engines: Assessed Value Dollars	43 Tractors, Portable Engines not Dwellers Nor Used Exclusively for Agricultural Purposes: Assessed Value Dollars
			501	1503	45		60	80
			221	663				
			2025	6075				
			2600	7800				
			475	1425	80			60
			475	1425				
			587	1761	80			80
			3465	10396				
			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.	Assessed Value Dollars	B One Year Old and Under Three Years: No.	Assessed Value Dollars	C Three Years Old and Under Ten Years: No.	Assessed Value Dollars	D Ten Years Old and Under Sixteen Years: No.	Assessed Value Dollars	E Sixteen Years Old and Over: No.	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
		3		5		8		10			
						2					
								20		100	1000
		2		3							
		6				50				116	1160
1		3		5		7					
3		11		38		60				397	3970
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 Elevators on Lands Owned U. S. Land and Leased from Chippewa Indians Assessed Value Dollars	47 Steam and Motor Boats, Sailing Vessels, Barges, Rafts and all other Water Craft: Assessed Value Dollars	48 Street Railway Cars: Assessed Value Dollars	49 Bridges, Poles, Wires, Pipes, Conduits, Mains & Pipes of Water, Gas, Heat, Light, Oil, Power, Water and Gas Companies: Assessed Value Dollars	50 Billboards and Advertising Devices: Assessed Value Dollars	51 All Other Taxable 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	
									1
									2
									3
1000							2000	5000	4
									5
									6
									7
									8
2000							2000	5000	
45	46	47	48	49	50	51			