

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Konto Lake

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.

Richard P. Rieder Assessor of the Town of *Ponto Lake*
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for

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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.

J. J. Larson
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. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal Property of the value exceeding therein, * * * is taxable, except such as is hereinafter exempt from taxation.

Sec. 1984. * * * WHEN LISTED AND ASSESSED. 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 in the manner following:

1. Every person who has and owns, holds, controls, or has the right to control, all the real estate, stocks, bonds, shares of property owned, loaned or invested, annuities, franchises, royalties, and other personal property, and in the name of his wife, or otherwise controlled by him as the agent or attorney, and all accounts or credit subject to his order, check or draft, and credits due from or owing by any person, company or corporation shall be listed by the owner of such property in the manner following:
2. 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 of his estate, or by the administrator of his estate, shall be listed by the receiver, by such receiver.
3. The property of a body politic or corporate, by the proper agent thereof.
4. The property of a firm or company, by a partner or agent thereof.
5. The property of manufacturers and others in the hands of a partner, agent, or such agent in the name of the principal, as mentioned, by such agent in the name of the principal, in this chapter provided, when listed and assessed in the manner herein provided, in towns, or districts where the ward resides.
6. Sec. 2002. Every person who has and owns, holds, controls, or has the right to control, all the real estate, stocks, bonds, shares of property owned, loaned or invested, annuities, franchises, royalties, and other personal property, and in the name of his wife, or otherwise controlled by him as the agent or attorney, and all accounts or credit subject to his order, check or draft, and credits due from or owing by any person, company or corporation shall be listed by the owner of such property in the manner following:

Sec. 2006. Farm property of a resident. When the owner of a farm property, or the owner of a farm property, shall be listed in a town or district, he shall be listed and assessed at the value of such property on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

1. Every person who has and owns, holds, controls, or has the right to control, all the real estate, stocks, bonds, shares of property owned, loaned or invested, annuities, franchises, royalties, and other personal property, and in the name of his wife, or otherwise controlled by him as the agent or attorney, and all accounts or credit subject to his order, check or draft, and credits due from or owing by any person, company or corporation shall be listed by the owner of such property in the manner following:
2. 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 of his estate, or by the administrator of his estate, shall be listed by the receiver, by such receiver.
3. The property of a body politic or corporate, by the proper agent thereof.
4. The property of a firm or company, by a partner or agent thereof.
5. The property of manufacturers and others in the hands of a partner, agent, or such agent in the name of the principal, as mentioned, by such agent in the name of the principal, in this chapter provided, when listed and assessed in the manner herein provided, in towns, or districts where the ward resides.
6. Sec. 2014. Estates of decedents. The personal property of the estate of a decedent shall be listed and assessed at the value of such property on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the value of such property on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

Sec. 2017. Property moved between towns, or districts. The owner of personal property shall be listed and assessed at the value of such property on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

Sec. 2018. Where listed in case of death. In case of death, the personal property of a decedent shall be listed and assessed at the value of such property on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

Sec. 2020. Examination under oath. When the property for their assessment is assessed in a town or district, the assessor shall be sworn to under oath, and shall make a true and correct return, as required by law, and shall be held responsible for the same.

Sec. 2021. Lists to be verified. Every person required to list his real and personal property, or the assessor, shall make and verify a true and correct return, as required by law, and shall be held responsible for the same.

Sec. 2022. Failure to obtain list. In case of failure to obtain a list of real and personal property, the assessor shall be held responsible for the same.

Sec. 2023. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required to be made, or in making any statement, oral or written, which is required to be made, or in making any statement, oral or written, which is required to be made, shall be held responsible for the same.

Sec. 2024. Classification of Property. All real and personal property shall be classified according to its nature and value, and shall be assessed at the value of such property on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

1. Every person who has and owns, holds, controls, or has the right to control, all the real estate, stocks, bonds, shares of property owned, loaned or invested, annuities, franchises, royalties, and other personal property, and in the name of his wife, or otherwise controlled by him as the agent or attorney, and all accounts or credit subject to his order, check or draft, and credits due from or owing by any person, company or corporation shall be listed by the owner of such property in the manner following:
2. 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 of his estate, or by the administrator of his estate, shall be listed by the receiver, by such receiver.
3. The property of a body politic or corporate, by the proper agent thereof.
4. The property of a firm or company, by a partner or agent thereof.
5. The property of manufacturers and others in the hands of a partner, agent, or such agent in the name of the principal, as mentioned, by such agent in the name of the principal, in this chapter provided, when listed and assessed in the manner herein provided, in towns, or districts where the ward resides.
6. Sec. 2028. Estates of decedents. The personal property of the estate of a decedent shall be listed and assessed at the value of such property on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

Sec. 2030. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the value of such property on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

Sec. 2031. Property moved between towns, or districts. The owner of personal property shall be listed and assessed at the value of such property on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

Sec. 2032. Where listed in case of death. In case of death, the personal property of a decedent shall be listed and assessed at the value of such property on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in the manner following:

Ponto Lake, Cass

The county auditor shall annually provide the necessary assessment books and blanks to 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, complete lists of each tract or lot, the number of acres, and the location of each tract or lot in each description of property. The list of real property becoming subject to assessment shall be submitted 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 the duties under the laws of the state. Each assessor attending such meeting shall receive as compensation for such service a fee of four dollars per day for each day necessarily consumed in and returning from the county seat at the rate of one mile for each mile necessarily traveled in going from his home to the meeting and returning from the county seat to his home, by the usually traveled route and paid out of the county treasury up to the amount of the county auditor.

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 33 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

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 Township of Pont Lake of 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 33 1/3 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				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range		Number of Acres of Land Acres 100ths	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3H 25% Class 3C Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
									True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars						
Arthur O. Anderson		Napanees Beach Lot 19 of Sub. Lot 1 Sec 32-139-29	479 251	T139	29	251		60		Homestead						
Backus, Minn.	Long															
Carl Brown	Long	Pointe lot 7	300	T139	29			50		Homestead						
Backus, Minn.																
J. Devereux		1352 Wilbur St Paul, Minn.	33 33	T139	29			120								
H. A. Garake		1800 St. Anthony St Paul Minn.	33 33	T139	29			80								
W. J. Henselin		Backus, Minn.	28	T139	29			60		Homestead						
J. E. Hill		Pine River	33	T139	29			100								
Ole Larson		3136 Holmes Minneapolis	16	T139	29			250								
George Shale		869 Hall ave. St Paul, Minn.	30	T139	29			80								
B. W. Weston		Backus, Minn.	33	T139	29			80								

St. Paul city have left

