

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Poplar

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,

CASS

County, Minn.

APR 23

1941.

Olaf Johnson Assessor of the Town of Poplar

According to requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1941.

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 the book.

John Johnson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1574. 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 1st of each year, on that day, shall be listed by or for the person acquiring it. Sec. 1985. * * * Personal Property shall be listed in the following order: 1. The property of full age and sound mind, being a resident of this state, shall list for himself or herself, or for his or her estate, all real and personal property of such company or corporation or other person (where the assets) money, bonds, securities, annuities, franchises, royalties, etc. Sec. 1986. * * * The property of a minor child or insane person shall be listed by his guardian, or by the person having management of the property of such company or corporation or other person (where the assets) money, bonds, securities, annuities, franchises, royalties, etc. Sec. 1987. * * * The property of a deceased person shall be listed by his executor or administrator.

Sec. 1988. * * * The property of a corporation whose assets are in the hands of a receiver, by such receiver, or of a body politic or corporate, by the proper agent or officer thereof. Sec. 1989. * * * The property of a firm or company, by a partner or agent thereof. Sec. 1990. * * * The property of manufacturers and others in the hands of and furniture, including the contents of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing of the household, shall be listed in the county, town, or district where the same is usually kept.

Sec. 2003. * * * Merchants and manufacturers. The personal property pertaining to the business of a merchant or manufacturer shall be listed in the county, town, or district where his business is carried on. Sec. 2004. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2005. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2006. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2007. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2008. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2009. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2010. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2011. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2012. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2013. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2014. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2015. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2016. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2017. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2018. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2019. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2020. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2021. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2022. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2023. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2024. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2025. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2026. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2027. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2028. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2029. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2030. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2031. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2032. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2033. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2034. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2035. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2036. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2037. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2038. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2039. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2040. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2041. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2042. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2043. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2044. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2045. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2046. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2047. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2048. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2049. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2050. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2051. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2052. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2053. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Sec. 2054. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on. Sec. 2055. * * * The property of a partnership shall be listed in the county, town, or district where it is carried on.

Poplar, Cass

Section 1936, 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 assessment, showing the names of the owners, if to him known, and, if unknown, so stated, complete each tract or lot, with the acreage, the date of acquisition, the date of assessment, and the date of the last assessment of property. The list of real property shall be subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book of each year. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday next after the first day of July 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 services the sum of four dollars per day for each day necessarily traveled in going to and returning from the county seat at the rate of five cents per mile for each mile necessarily traveled in going to and returning from the county seat. The mileage to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 136 Range No. 32 Mer. P. M.

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36

Handwritten notes on grid: "School" across sections 7-10; "District" across sections 13-18; "School" across sections 27-30; "mo." near sections 10 and 34.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES

POST OFFICE ADDRESS

DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING

Sec. Twp. Range
 No. of Acres
 Were Trees Originally Planted
 more than 15 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 Mason's Minnesota Statutes, 1927.

Dated _____ 1941.

Assessor

INCREASE OR DECREASE in Value of Property Heretofore

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

NAMES OF PROPERTY OWNERS

NAME	DESCRIPTION	SEC.	INDICATE HOMESTEAD	TRUE & FULL VALUATION			ASSESSED VALUE
				LAND	BUILDINGS	TOTAL	
Park Region Timber Co.	SW $\frac{1}{4}$ of NW $\frac{1}{4}$	3	no	120			40 ✓
"	NE $\frac{1}{4}$ of SW $\frac{1}{4}$	3	"	120			40 ✓
Clarence Wold	SW $\frac{1}{4}$ of SE $\frac{1}{4}$	3	yes	110			22 ✓
S. G. Zeman	NE $\frac{1}{4}$ of NE $\frac{1}{4}$	16	no	150	80	290	50 ✓
"	SE $\frac{1}{4}$ of NE $\frac{1}{4}$	16	"	210			97 ✓
"	SE $\frac{1}{4}$ of NW $\frac{1}{4}$	16	"	240			80 ✓
A. J. Marshall	NE $\frac{1}{4}$ of NE $\frac{1}{4}$	18	"	80			27 ✓
"	NW $\frac{1}{4}$ of NE $\frac{1}{4}$	18	"	60			30 ✓

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.

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 Block	Range	Number of Acres of Land	Indicate Homestead	True and Full Value of Land Exclusive of Structures and Improvements	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
									Structures & Improvements	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25% Class 3C	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Land including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board

POPLAR
LANDS SOLD BY STATE RURAL CREDIT TO BE ASSESSED ON MAY 1, 1941

NAME	DESCRIPTION	SEC.	INDICATE HOMESTEAD	TRUE & FULL VALUE			ASSESSED VALUATION
				LAND	BUILDINGS	TOTAL	
Stanley & Rosella Sowers	SW $\frac{1}{4}$ of SW $\frac{1}{4}$	16	yes	210			42 ✓
"	SE $\frac{1}{4}$ of SW $\frac{1}{4}$	16	"	200	400	600	120 ✓
"	NE $\frac{1}{4}$ of NW $\frac{1}{4}$	21	"	120			24 ✓
"	NW $\frac{1}{4}$ of NW $\frac{1}{4}$	21	"	180			36 ✓
Peter E. Smith	NE $\frac{1}{4}$ of SE $\frac{1}{4}$	24	"	200			40 ✓
"	NW $\frac{1}{4}$ of SE $\frac{1}{4}$	24	"	100			20 ✓
"	SE $\frac{1}{4}$ of SE $\frac{1}{4}$	24	"	210	220	430	86 ✓

To be assessed as of May 1, 1941.

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, 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 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

FORM 24 HALL-DAY COMPANY, MINNEAPOLIS

DESCRIPTION OF PROPERTY

School District: _____
NAME OF OWNER: _____
SUBDIVISION: _____

ASSESSOR'S VALUATIONS

True and Full Value of Land Exclusive of Structures and Improvements: _____ Dollars
 Structures & Improvements: _____ Dollars
 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 Including all Structures, Improvements and Machinery: _____ Dollars
 Assessed Value of Homesteads up to \$4,000 at 20% Class 3B: _____ Dollars
 Assessed Value of Remainder at 33 1/3 per cent Class 3: _____ Dollars
 Assessed Value of 40 per cent Class 4: _____ Dollars
 Total Assessed Value of Land Including all Structures, Improvements and Machinery: _____ Dollars

EQUALIZED VALUATIONS

Total Assessed Value as Equalized by Board of Review: _____ Dollars
 Total Assessed Value as Equalized for County Board: _____ Dollars
 Total Assessed Value as Equalized by 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 of Hotels, Taverns, etc. Assessed Value: _____ Dollars
 38 Stock of Stock of Banks and Trust Companies (to be assessed in same or different class as the stock of the bank or company) Assessed Value: _____ Dollars
 39 All other Property Assessed by Law in Class 3 which has not been included in items 37 or 38 Assessed Value: _____ Dollars
 Total Assessed Value: _____ Dollars
 Total True and Full Value: _____ Dollars

CLASS 3-A—Assessed at 10% of True and Full Value

42 Tractors, Portable Engines and Dynamometers Used by the Owner in Agricultural Pursuits Assessed Value: _____ Dollars
 43 Horses, Mules and Asses Used Exclusively for Agricultural Purposes
 A Under One Year: _____ Dollars
 B One Year Old and Under Three Years: _____ Dollars
 C Three Years Old and Under Ten Years: _____ Dollars
 D Ten Years Old and Under Sixteen Years: _____ Dollars
 E Sixteen Years Old and Over: _____ Dollars
 Total Assessed Value: _____ Dollars
 Total True and Full Value: _____ Dollars

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

45 Public Elevators, Public Warehouses on Railway Lands Assessed Value: _____ Dollars
 46 Structures on Lots Under 1/2 Acre Assessed Value: _____ Dollars
 47 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft Assessed Value: _____ Dollars
 48 Street Railway Cars Assessed Value: _____ Dollars
 49 Bells, Poles, Wires, Taps, Conduits, Masts and Poles of Street Railway, Light, Heat, 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: _____ Dollars
 Total True and Full Value: _____ Dollars

37	38	39	40	41	42	43	44—Horses, Mules and Asses Used Exclusively for Agricultural Purposes					Total Assessed Value Class 3-A	Total True and Full Value Class 3-A	45	46	47	48	49	50	51	Total Assessed Value Class 4	Total True and Full Value Class 4
Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars
							1	1	2	5	4											
			501	1508	45	60	3	5	8	40		181	1810									
			221	668																		
			2025	6075																		
			2600	7800												2000					2000	5000
			475	1425	20							100	1000									
			475	1425																		
			587	1761	30			2	3	30		116	1160									
			3465	10395																		
			10349	31047	95	60	130	1	3	5	7	397	3970	2000							2000	5000