

**ASSESSMENT BOOK**

FOR THE YEAR

**1932**

*Town of Remer,*

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 19 1932.

A. A. Pound, Assessor of the Town of Remond  
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the year 1932, 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.  
W. A. Galen, 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.

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. 1989. 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 money, credits, bonds, stocks of joint stock or other companies or corporations (when the same are owned or controlled by him as the agent in trust, or otherwise controlled by him as the agent in trust, or on account of, any other person, company, or corporation, and all due from or owing by any person, company or corporation.

2. He shall also list separately, and in the name of his principal, guardian, or other person, company, or corporation, all the property of a minor child or insane person which is held in trust for the benefit of the estate of a deceased person, by the executor, administrator, or other person, company, or corporation of such estate.

3. The property of a person for whose benefit it is held in trust, or for the benefit of the estate of a deceased person, by the executor, administrator, or other person, company, or corporation of such estate, shall be listed in the name of the principal, guardian, or other person, company, or corporation, for whose benefit it is held in trust, or for the benefit of the estate of a deceased person, by the executor, administrator, or other person, company, or corporation of such estate.

4. The property of a person for whose benefit it is held in trust, or for the benefit of the estate of a deceased person, by the executor, administrator, or other person, company, or corporation of such estate, shall be listed in the name of the principal, guardian, or other person, company, or corporation, for whose benefit it is held in trust, or for the benefit of the estate of a deceased person, by the executor, administrator, or other person, company, or corporation of such estate.

5. The property of a body politic or corporate, by the proper agent or officer thereof.

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

7. The property of manufacturers and others in the hands of a merchant.

8. The property of manufacturers and others in the hands of a merchant, by each agent in the name of his principal, as merchant, or otherwise.

9. The property of a body politic or corporate, by the proper agent or officer thereof.

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

Sec. 2015. Persons under guardianship. The personal property of a minor, idiot, or person under guardianship shall be listed and assessed, where such person is a resident of this state, by 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 its location, and the person appointed assignee or receiver shall be held responsible for the listing and assessment of personal property, according to the provisions of this law.

Sec. 2020. Lists to be Verified. Every person required to list personal property shall make out and deliver to the assessor, on or before the first day of May, a list of the personal property owned by him on May 1 of the current year, and the value thereof, in accordance with the provisions of this law. The assessor shall verify the list, and the person required to list shall be held responsible for the truth and accuracy of the list.

Sec. 2021. False statement regarding taxes. Every person who, in making out a list of personal property, or in verifying the same, or in making out a statement of personal property, or in verifying the same, shall make a false statement, or shall omit to state any item of personal property, or shall state any item of personal property as being of a greater value than it actually is, or shall state any item of personal property as being of a less value than it actually is, shall be held responsible for the same.

Sec. 2022. Examination under oath. Whenever the assessor shall be required to examine any person, company, or corporation, he shall do so under oath, and the person, company, or corporation shall be held responsible for the truth and accuracy of the statements made by it.

Sec. 2023. Failure to Obey List. In case of failure to obtain a statement of personal property, the assessor shall, in the absence of any other person, company, or corporation, make a list of such property, and the person, company, or corporation shall be held responsible for the same.

Sec. 2024. Classification of Property. What percentage of full value shall be assessed for personal property shall be determined by the assessor, and the same shall be assessed at the rate of one per cent of the full value thereof.

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 the full value thereof, and the same shall be assessed with and as a part of the real estate in which it is located, either on the land or in a mine, and the same shall be assessed with the provisions of classes three (3) and four (4) in the same manner as real estate.

Class 2. All household goods and fixtures, including stocks, bonds, jewelry, watches, musical instruments, sewing machines, wearing apparel, and other personal property, shall constitute class two (2) and shall be assessed at ten per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except such as are provided for in classes one (1) and two (2), and all implements, tools, and machinery, shall constitute class three (3) and shall be assessed at three (3) per cent of the true and full 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 ten (10) per cent of the full and true value thereof.

Sec. 2025. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed at the place of its location, and the merchant or manufacturer shall be held responsible for the listing and assessment of personal property, according to the provisions of this law.

Sec. 2026. Lists to be Verified. Every person required to list personal property shall make out and deliver to the assessor, on or before the first day of May, a list of the personal property owned by him on May 1 of the current year, and the value thereof, in accordance with the provisions of this law.

Sec. 2027. False statement regarding taxes. Every person who, in making out a list of personal property, or in verifying the same, or in making out a statement of personal property, or in verifying the same, shall make a false statement, or shall omit to state any item of personal property, or shall state any item of personal property as being of a greater value than it actually is, or shall state any item of personal property as being of a less value than it actually is, shall be held responsible for the same.

Sec. 2028. Examination under oath. Whenever the assessor shall be required to examine any person, company, or corporation, he shall do so under oath, and the person, company, or corporation shall be held responsible for the truth and accuracy of the statements made by it.

Sec. 2029. Failure to Obey List. In case of failure to obtain a statement of personal property, the assessor shall, in the absence of any other person, company, or corporation, make a list of such property, and the person, company, or corporation shall be held responsible for the same.

Sec. 2030. Classification of Property. What percentage of full value shall be assessed for personal property shall be determined by the assessor, and the same shall be assessed at the rate of one per cent of the full value thereof.

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 the full value thereof, and the same shall be assessed with and as a part of the real estate in which it is located, either on the land or in a mine, and the same shall be assessed with the provisions of classes three (3) and four (4) in the same manner as real estate.

Class 2. All household goods and fixtures, including stocks, bonds, jewelry, watches, musical instruments, sewing machines, wearing apparel, and other personal property, shall constitute class two (2) and shall be assessed at ten per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except such as are provided for in classes one (1) and two (2), and all implements, tools, and machinery, shall constitute class three (3) and shall be assessed at three (3) per cent of the true and full 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 ten (10) per cent of the full and true value thereof.

Sec. 1986. General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond to the assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, and, if unknown, so stated opposite each tract or lot, the number of acres and the lot and block included, of blocks included, may be appended to the personal property assessment book. 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 Tax Commission 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 each service the sum of four dollars per day for each day necessarily consumed in attending said meetings, and 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.







Assessor's Return of Taxable Real Property in the Town of Remer, County of Cass, Minn. for the Year 1932. 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, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (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).

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KEMER TWP.

UNPLATTED		PLATTED	
LAND	BLDGs	LAND	BLDGs.
+ 14.80%	+ 2.70%	+ 25.00%	+ 65.80%
114.80%	- 102.70%	125.00%	165.80%
Dev. 35%	=	by State	
74.62%	66.76%	81.25%	107.77%
of Dwp. Bd. Valuations.			

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NAMES OF OWNERS	No. of School District	DESCRIPTION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land including all Structures, Improvements and Machinery Dollars	Assessed Value 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					
Ruby E. Weyatt		NE 1/4 of NE 1/4 Lot 1	6	141	26	25.37	300			300	100	75		
Grand Rapids Land & Lumber Co.		NW 1/4 of NE 1/4 " 2				23.37	300			300	100	75		
"		SW 1/4 of NE 1/4				40	420			420	140	104		
Ruby E. Weyatt		SE 1/4 of NE 1/4				40	420			420	140	104		
Grand Rapids Land & Lumber Co.		NE 1/4 of NW 1/4 " 3				39.62	420			420	140	104		
"		NW 1/4 of NW 1/4 " 4				38.43	420			420	140	104		
"		SW 1/4 of NW 1/4 " 5				38.83	420			420	140	104		
"		SE 1/4 of NW 1/4				40	420			420	140	104		
"		NE 1/4 of SW 1/4				40	420			420	140	104		
Rust Parker Company		NW 1/4 of SW 1/4 " 6				39.12	420			420	140	104		
"		SW 1/4 of SW 1/4 " 7				39.41	420			420	140	104		
Solomon E. Oscarson		SE 1/4 of SW 1/4				40	420			420	140	104		
Ruby E. Weyatt		NE 1/4 of SE 1/4				40	420			420	140	104		
H. Hughes & D. Costello, und. 1/2 int.		NW 1/4 of SE 1/4				40	420			420	140	104		
Kenneth M. Klement		SW 1/4 of SE 1/4				40	420			420	140	104		
"		SE 1/4 of SE 1/4				40	420			420	140	104		
						604.15	6450			6450	2160	1606		

NAMES OF OWNERS	No. of School District	DESCRIPTION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land including all Structures, Improvements and Machinery Dollars	Assessed Value 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					
Laura May Sorenson		NE 1/4 of NE 1/4	7	141	26	40	360			360	120	90		
"		NW 1/4 of NE 1/4				40	390			390	130	97		
"		SW 1/4 of NE 1/4				40	390			390	130	97		
"		SE 1/4 of NE 1/4				40	330			330	110	82		
Weyerhaeuser et al.		NE 1/4 of NW 1/4				40	390			390	130	97		
H. B. Hellen & Nathan S. Rose		NW 1/4 of NW 1/4 Lot 1				39.69	420			420	140	104		
Weyerhaeuser et al.		SW 1/4 of NW 1/4 " 2				39.95	420			420	140	104		
"		SE 1/4 of NW 1/4				40	420			420	140	104		
"		NE 1/4 of SW 1/4				40	420			420	140	104		
"		NW 1/4 of SW 1/4 " 3				40.21	420			420	140	104		
"		SW 1/4 of SW 1/4 " 4				40.47	420			420	140	104		
"		SE 1/4 of SW 1/4				40	420			420	140	104		
Immigration Land Co.		NE 1/4 of SE 1/4				40	420			420	140	104		
"		NW 1/4 of SE 1/4				40	420			420	140	104		
"		SW 1/4 of SE 1/4				40	420			420	140	104		
"		SE 1/4 of SE 1/4				40	420			420	140	104		
						640.32	6450			6450	2160	1607		

Assessor's Return of Taxable Real Property in the Down of Remer, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

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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 handwritten entries for John M. Canoyer, J. M. Brassett, Geo. Scarlett, John S. Caldwell, Peter J. Swanby, Edward Jacobs.

1130

1530

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 handwritten entries for Paul Emile Srippe, F. C. Sheldon & W. C. Gilbert, Wm. Minn. & Pac. Ry. Co., Truman D. Fishell, J. P. Sheldon & W. C. Gilbert.

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Assessor's Return of Taxable Real Property in the Town of Remer, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

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Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Seymour Day, W. L. Wellman, State of Minnesota, Western Land & Loan Co., L. W. Samborski, Wm. Holmes, State of Minnesota, Radie Daily, Blanche Lyman, Hattie C. Watson, E. R. Watson, Radie Daily.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for L. L. Soules, Sacramento Suburban Fruit Land Co., Katherine M. Renner, Sacramento Suburban Trust Land Co., L. L. Soules, Wm. J. Licht.

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773

Unplatted Real Estate—Assessed at 33 1/2 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 Weyerhaeuser et al, Alfred J. Bean, Red River Lbr. Co, Cornelius Phelan, Susan Johnson, Alfred J. Bean, Weyerhaeuser et al, and Red River Lbr. Co.

5800

162

6012

2007

1496



Assessor's Return of Taxable Real Property in the Town of Resmer, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec. or Lot, Town or Block, Range), ASSESSOR'S VALUATIONS (True and Full Value of Land, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Land), EQUALIZED VALUATIONS (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).

Grand Total

541 25 5010 1670 1251 46133

Assessor's Return of Taxable Real Property in the Town of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec. or Lot, Town or Block, Range), ASSESSOR'S VALUATIONS (True and Full Value of Land, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Land), EQUALIZED VALUATIONS (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).







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

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec, Town, Range, Lot, Block), ASSESSOR'S VALUATIONS (True and Full Value of Land, STRUCTURES AND IMPROVEMENTS, Total True and Full Value), EQUALIZED VALUATIONS (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).

540 60 960 360 299

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

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec, Town, Range, Lot, Block), ASSESSOR'S VALUATIONS (True and Full Value of Land, STRUCTURES AND IMPROVEMENTS, Total True and Full Value), EQUALIZED VALUATIONS (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).

Grand Total Platted

1120 340 1260 584 510

G. J. 1324









