

ASSESSMENT BOOK

FOR THE YEAR

1941

Town of Bemis

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.

OFFICE OF COUNTY AUDITOR,

Remer, Cass

B.E. Nichols Assessor of the Town of Remer
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books 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 returns 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. Larson 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. 1995. ... Personal property shall be listed in the name of the person owning it at the time of listing.
Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant, manufacturer, or dealer, shall be listed and assessed in the name of the person owning it at the time of listing.
Sec. 2015. Household Goods. All household goods and furniture, including of numbers of the family, and all personal property used by the owner for personal and domestic purposes, or for the maintenance of the family, shall be listed and assessed in the name of the person owning it at the time of listing.

Sec. 2022. Lists to be Verified. Every person required to list property for taxation shall make out and verify a statement of all personal property owned by him on May 1 of the current year.
Sec. 2027. Assessor may enter dwellings, etc. Any assessor required to list for taxation, as agent or accountant, may enter dwellings, houses, buildings, or structures, and view the same and the property therein, and make a list of the same, and assess the same, and return the same to the assessor, and the assessor may enter dwellings, houses, buildings, or structures, and view the same and the property therein, and make a list of the same, and assess the same, and return the same to the assessor.
Sec. 2030. Examination under oath. Whenever the assessor is required to list for taxation, as agent or accountant, he shall make a list of the same, and assess the same, and return the same to the assessor, and the assessor may enter dwellings, houses, buildings, or structures, and view the same and the property therein, and make a list of the same, and assess the same, and return the same to the assessor.

Section 1965, 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 assessing district. He shall make up in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, the acreage, and the value, and in the personal property assessment book, complete lists of all lands or lots, the number of acres, and the value, and in the personal property assessment book, complete lists of all lands or lots, the number of acres, and the value, and in the personal property assessment book, complete lists of all lands or lots, the number of acres, and the value.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 Range No. 26 Mer. P. M.

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

(Handwritten scribbles are present over the grid, particularly in the 7-12 and 19-24 rows, and across the 20-28 columns.)

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

FORM 1 - MILLER-BAYNE COMPANY, MINNEAPOLIS

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres	No. 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 Mason's Minnesota Statutes, 1927.

Assessor _____ Dated _____ 1941.

L. C. PETERSON, AUDITOR
 W. T. MCKEOWN, TREASURER
 L. PETERSON, REGISTER OF DEEDS
 A. K. McPHERSON, CLERK OF COURT
 C. E. MERRY, SHERIFF

OFFICE OF
L. C. PETERSON
 AUDITOR, CASS COUNTY
 WALKER, MINNESOTA

EDW. L. ROGERS, ATTORNEY
 A. B. OLIVER, JUDGE OF PROBATE
 E. M. THOMAS, CORONER
 J. W. WICKLUND, SUPT. OF SCHOOLS

October 16, 1941

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

Mr. B. E. Nichols,
 Assessor, Remer Township,
 Remer, Minn.

Dear Sir:

Please place an assessment of the two forties listed, and return as soon as possible.

Swan & Cecelia G. Johnson NW 1/4 SW 1/4 14-141-26
 " " SW 1/4 SW 1/4 14-141-26

Yours truly,

L. C. Peterson
 County Auditor

ENC

*370
 200
 570 +
 20 +
 590 - SW SW
 NW SW
 #168 assessed Val.
 featured in 1941 tax list
 Oct. 21, 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 _____, 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.)

Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	Acres 100ths		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3C	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board
	Elmer T. Sparty	1				NE 1/4 of NE 1/4	11 141 26 40	70	100	25	125		42	✓		
	Roland Hicks	1				Lot 2 (49.50 ac.)	32 141 26 49 50	70	150		150		50	✓		
	Henry Johnson	1				Eltrich Addition Lot	1 2	70	10		10		4	✓		
	"	1				"	2 2	70	10		10		4	✓		
	Lloyd S. Peabody	1				"	5 2	Homestead	10		10		2	✓		
	"	1				"	3 3	"	10		10		2	✓		
	"	1				"	4 3	"	10		10		2	✓		
	John E. + Anna Ekland	1				515 ac. of W 1/2 of SW 1/4 NW 1/4	2 141 26 15	"	145	200	345		64	✓		
	Walter C. Andrews	1				SE 1/4 of SW 1/4 of NW 1/4	2 141 26 10	"	90	100	190		38	✓		
	B. E. Nichols	1				SE 1/4 SW 1/4	12 141 26 40	"	200		200		40	✓		
	"	1				SW 1/4 SE 1/4	12 141 26 40	"	300		300		60	✓		
	Bessie C. Winger	1				NW 1/4 SW 1/4	13 141 26 40	"	200		200		40	✓		
	"	1				NE 1/4 SE 1/4	14 141 26 40	"	300	200	500		100	✓		

INCREASE OR DECREASE in Value of Property

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

FORM 3

NAMES OF PROPERTY OWNERS

Structures Thereon

Assessor's Return of Taxable Real Property in the _____ 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.)

S	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
					SUBDIVISION	Sec. or Lot	Twp. or Block	Number of Acres of Land			True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		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 33 1/2 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 County Board Dollars	Total Assessed Value as Equalized by Department of Taxation Dollars
								Acres	100ths			True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
			Clmer T. Sparty	1	NE 1/4 of NE 1/4	11	141	26	40	No	100	25	125		42	✓				
			Roland Hicks	1	Lot 2 (49.50 ac.)	32	141	26	49.50	No	150		150		50	✓				
			Henry Atinson	1	Eltrick Addition Lot	1	2			No	10		10		4	✓				
			"	1	"	2	2			No	10		10		4	✓				
			Lloyd S. Peabody	1	"	5	2			Homestead	10		10		2	✓				
			"	1	"	3	3			"	10		10		2	✓				
			"	1	"	4	3			"	10		10		2	✓				
			John E. + Anna Ekland	1	S 1/2 ac. of W 1/2 of SW 1/4 NW 1/4	2	141	26	15	"	145	200	345		64	✓				
			Walter C. Andrews	1	SE 1/4 of SW 1/4 of NW 1/4	2	141	26	10	"	90	100	190		38	✓				
			B. E. Nichols	1	SE 1/4 SW 1/4	12	141	26	40	"	200		200		40	✓				
			"	1	SW 1/4 SE 1/4	12	141	26	40	"	300		300		60	✓				
			Bessie C. Winger	1	NW 1/4 SW 1/4	13	141	26	40	"	200		200		40	✓				
			"	1	NE 1/4 SE 1/4	14	141	26	40	"	300	200	500		100	✓				

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 HILLS-DAY COMPANY, MINNEAPOLIS

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.)

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.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Indicate Homestead	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Twp. or Range Block	Number of Acres of Land	Acres 100ths		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		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 33 1/2 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 County Board Dollars	Total Assessed Value as Equalized by 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							

CLASS 3—Continued					CLASS 3-A—Assessed at 10% of True and Full Value											CLASS 4—Assessed at 40% of True and Full Value										
37	38	39	Total Assessed Value Class 3	Total True and Full Value Class 3	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		
Stock, Furniture and Equipment of Hotel, Restaurant, Eating House, Cab, Stand and Fuel Tanks, Bowling Allys and Barber Shops	Shares of Stock of Banks and Mortgage Loan Companies (to be assessed in name of bank or Mortgage Loan Company)	All other Property Assessable by law in Class 3 which has not been included in Items 8 to 35 inclusive	Dollars	Dollars	Farm Tools, Implements, Machinery, Wagon, Sleigh and Harness used by the Owner in any Agricultural Pursuit	Corn, Grass Seed, Hay and Agricultural Products, including Potatoes and Hay in Hands of Producers not Held for Sale	Trucking Machines, Combines and other Power Equipment used by the Owner in carrying on his Farm, together with Outfits used there-with exclusive of Engines	Tractors, Portable Engines and Dynamometers used by the Owner in Agricultural Pursuit	No. Assessed Value Dollars					Dollars	Dollars	Public Elevators, Warehouses on Railway Lands	Structures on Lands Under U. S. Laws and Leases Issued from State for term of less than Three Years	Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft	Street Railway Cars	Rails, Poles, Wires, Ties, Conduits, Masts and Parts of Street Railway, Light, Heat, Power, Water and Gas Companies	Billboards and Advertising Devices	All Other Taxable Personal Property not Included in the Foregoing Items	Dollars	Dollars		
			501	1503	45		60	20	1	1	2	5	40	181	1810										1	
			221	663																					2	
			2025	6075																					3	
			2600	7800													2000						2000	5000	4	
			475	1425	20		60					2	20	100	1000										5	
			475	1425																					6	
			587	1761	30		50					2	3	6	30	116	1160								7	
			3465	10895																					8	
			10349	31047	95	60	130		1	3		5	7	397	3970	2000							2000	5000		