

ASSESSMENT BOOK

FOR THE YEAR

1931

TOWN OF **TURTLE LAKE**

CASS COUNTY, MINN.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 41-142 Range No. 30 Mer. P. M.

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Directions to Assessor
OFFICE OF COUNTY AUDITOR

Carl County, Minn.

1931.

Ague Conkey Assessor of the
of South Lake

IN THE COUNTY AFORESAID:

According to the requirements of law, I hereby deliver to you the Real and Personal Property Assessment Book for the said
Town for the year 1931, containing a list of all lands and town lots subject to taxation, so far as the same have come to my know-
ledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescrib-
ing your duties hereto annexed.

A form of the return to be signed by you is appended to this book.

Edith 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 1st, or if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1999. 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 his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property 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 controlled 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 property in charge.

4. The property of a person for whose benefit it is held in trust by the trustee, 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 merchandise.

Sec. 2003. 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 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 a state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber until they are sold, but not to 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 live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212. Laws 1925—Household Goods. All household goods and furniture including clocks, musical instruments, sewing machines, wearing apparel of members

of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residences, 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 therein, situated upon the line of any railroad company which are not in the hands of, operated and exclusively 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 cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, town, or township, shall be listed and assessed where situated, with respect to regard to where the principal or other place of business of said company is located.

Chap. 306. 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 in any city, village, town, or township, shall be listed and assessed where situated, with respect to regard to where the principal or other place of business of said company is located.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing 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 an assignee or receiver shall be listed and assessed at the place of listing before his 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 in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on the 1st day of such year in the county, town, or district where 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 proper place of listing personal property or where it cannot be listed as in this chapter provided, it be listed in the same county, town, or village as the property was last listed, as determined by the county board equalizing commission 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 hereby.

Sec. 2002. 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 the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter or otherwise is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any corporation in which he has an interest, unless he is a shareholder in such corporation for taxation in this state.

Sec. 2030. 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

ration, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to 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 case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When such assessment is made, he shall cause the same to be filed and delivered to the person assessed, and the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when it is necessary to the proper performance of his duties, enter any dwelling house, building, or structure and view the same and the property therein.

Sec. 1936. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made as a basis of imposing or rating any tax or assessment who shall wilfully make any statement which shall be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. The percentages of full and true value to be assessed for personal and personal property shall be as follows:

Class 1. Iron ore whether mined or unmined, shall be assessed in class one (1), and shall be valued and assessed as follows: If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) as the case may be. In assessing any tract of land in which iron ore is known to exist, the estate 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 against the 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. Livestock, poultry, all agricultural products, except as provided by class three "a," (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a), and all unplatted real estate, except as provided by class one (1), hereof, shall constitute class three (3), and shall be assessed at thirty-three (33) 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, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true 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 forty (40) per cent of the full and true value thereof.

Structures on Unplatted Real Estate assessed at 33 1/2 per cent of true and full value.
Structures on Platted Real Estate assessed at 40 per cent of true and full value.
NOTE:--Attached Machinery assessed at 33 1/2 per cent of true and full value.
INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon
OFFICIAL COPY

Table with columns: NAME OF PROPERTY HOLDER, DESCRIPTION, Sec. or Lot, Town or Block, Range, No. of Acres of Land exclusive of Town Lots (Acres, Ctrs), FULL AND TRUE VALUE, KIND OF STRUCTURES, Assessed Value of Additional Structures (Dollars), Amount of Assessed Value Deducted by reason of fire, flood or otherwise (Dollars), TOTAL VALUE (Dollars). Includes handwritten notes: 'See page 12 for additional structures' and 'all page 3 for additional structures'.

PERSONAL

Structures on Unplatted Real Estate assessed at 33 1/4 per cent of true and full value.
Structures on Platted Real Estate assessed at 40 per cent of true and full value.
NOTE:—Attached Machinery assessed at 33 1/4 per cent of true and full value.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon
OFFICIAL COPY

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Range	No. of Acres of Land exclusive of Town Lots	FULL AND TRUE VALUE	KIND OF STRUCTURES	Assessed Value of Additional Structures	Amount of Assessed Value Deducted by reason of fire, flood or otherwise	TOTAL VALUE	No. of School District	NAME OF OWNER	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS							
												True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements	True and Full Value of Lands, including all Structures, Improvements and Machinery	Assessed Value of Lands including all Structures, Improvements and Machinery	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				

Unplatted Real Estate assessed at 33 1/4 per cent of true and full value.
Platted Real Estate assessed at 40 per cent of true and full value.
NOTE:—Attached Machinery assessed at 33 1/4 per cent of true and full value.

Assessor's Return of Taxable Real Property in the Town of Little Lake, County of Cass, Minn., for the Year 1931
Of Property Omitted from the Assessment Book of 1930 or former years, and assessed this year in accordance with the Provisions of Section 1985, Chapter 11, General Statutes, 1923

No. of School District	NAME OF OWNER	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	TOTAL NUMBER OF ACRES OF LAND	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS												
							True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements	True and Full Value of Lands, including all Structures, Improvements and Machinery	Assessed Value of Lands including all Structures, Improvements and Machinery	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									
	Henry K. Warner	NW 1/4 SE 1/4	9	141	30	40	360	75	435	145	145											

PERSONAL

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Unplatted Real Estate assessed at 33 1/2 per cent of true and full value.
 Platted Real Estate assessed at 40 per cent of true and full value.
 NOTE—Attached Machinery assessed at 33 1/2 per cent of true and full value.

Assessor's Return of Taxable Real Property in the _____ of _____ County of _____
 Of Property Omitted from the Assessment Book of 1930 or former years, and assessed this year in accordance with the Provisions of Section 1965, Chapter 11, General Statutes, 1923

NAME OF OWNER	No. of School District	DESCRIPTION				ASSESSOR'S VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rang. or Range	TOTAL NUMBER OF ACRES OF LAND Acres 100's	Structures and Improvements			Total True and Full Value of Land, including all Structures, Improvements and Machinery Dollars
							True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	True and Full Value of Land, exclusive of Structures and Improvements Dollars	

and full value.
 If value.
 and full value.
 Real Property in the _____ of _____ County of _____, Minn., for the Year 1931
 Of Property Omitted from the Assessment Book of 1930 or former years, and assessed this year in accordance with the Provisions of Section 1965, Chapter 11, General Statutes, 1923

No. of School District	DESCRIPTION	Sec. or Lot	Twp. or Block	Rang. or Range	TOTAL NUMBER OF ACRES OF LAND Acres 100's	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 of Land 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							

PERSONAL

Unplatted Real Estate assessed at 33% per cent of true and full value.
 Platted Real Estate assessed at 40 per cent of true and full value.
 NOTE: Attached Machinery assessed at 33% per cent of true and full value.

Assessor's Return of Additional Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1931

THAT HAS BECOME SUBJECT TO TAXATION SINCE THE LAST PREVIOUS ASSESSMENT

NAME OF OWNER	No. of School District	DESCRIPTION	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS					
			Subdivision	Sec. or Lot	Twp. or Block	Range	TOTAL NUMBER OF ACRES OF LAND	Structures and Improvements			Assessed Value of Lands including all Structures, Improvements and Machinery	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
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands, including all Structures, Improvements and Machinery				
Dallaire Arthur W. Alben Quinn		1/3 of N 1/2 Lot (or lot 5)	35	14	30		+900 1200	300	+300 1500	+300 1800	800			
Jensen Thomas Walker Quinn		Lot 6	20	14	30		+126 (Jensen) 474		+126 474	+158 158	200			
Thompson A J Walker Quinn		1/2 ac NE cor of Lot 2	15	14	30		+75 (Jensen) 450		+75 450	+25 150	175			
							+900 2124	300	+300 900	800	1104			

Assessor's Return of Grain Handled by Elevators and Warehouses in the _____ of _____, County of _____, Minnesota

FOR THE YEAR PRECEDING MARCH 1st, 1931

NAME OF OWNERS	Number of Bushels of Wheat	Number of Bushels of Flax	Number of Bushels of Barley	Number of Bushels of Oats	Number of Bushels of Rye	Number of Bushels of Corn	Number of Bushels of Buckwheat	Number of Bushels of All Other Grain	Total Number of Bushels of Wheat and Flax	Tax at _____ Mills Per Bushel		Total Tax	REMARKS
										Dollars	Cts.		
Assessors do not fill out columns marked ()													
TOTAL													