

Going to the Sources

In "Rural-Urban Conflict," Jeffrey Kolnick delves into varied sources—published and manuscript—to uncover the socioeconomic nuances of farmer-labor politics in Blue Earth County. By finding and then cross-checking information in the federal and state manuscript censuses, city directories, and local tax-assessment rolls, for instance, he is able to link type of employment and class status with neighborhood residence and voting patterns for Mankato in the 1880s.

Assessment rolls, which told Kolnick who owned cows, how many, their worth, and even the animals' ages, are a rich resource. The laws that established Minnesota Territory in 1849 included a provision directing each new county to appoint assessors. These officials inspected and valued all land (real property) in the county as well as certain types of personal property, returning an assessment roll to the board of county commissioners. The valuations were used to compute taxes.

For later-day researchers, assessment rolls are an

important source of information on land values, farmsteads, distribution of wealth, and types of property possessed by individuals, families, and corporations. They are helpful to genealogists seeking details about their ancestors' personal lives and belongings, and they are a gold mine for social and economic historians doing community-based studies.

Real property was listed and assessed every two years until 1975; since then, it has been listed annually but reappraised less frequently. Personal property is listed and assessed annually. In the nineteenth century, assessors personally inspected the premises and obtained back-up information from the property owner (or, if necessary, the neighbors). By the 1920s, the assessor was furnishing forms for owners to fill out, making follow-up visits to verify the information. This information was then transcribed into the county's master set of assessment rolls, comprising one or more volumes for each township or municipality.

Assessment book, recording school district, total value "as equalized by" the state, county, and town boards of review. Many of the households on this page owned cattle and dogs, sewing or knitting machines, and watches and clocks. Gold and silver plate were scarce; jewels, sailing vessels, and stocks and bonds were not among their possessions.

Personal Property Assessment of the City of Mankato																						
NAMES OF PROPERTY OWNERS. To be entered in alphabetical order. (Care should be taken to make every name and address plain and distinct)	No. of Acres	Total Value Equalized by the State Board	Total Value Assessed by the County Board	Change Made by the Board of Review	Value of all Property Included in the Assessment by Assessor	HORSES, MULES AND ASSES						CATTLE										
						One Year Old		Two Years Old		Three Years Old and over		COWS		WORKING OXEN		All other Cattle Three Years Old and over		SHEEP of all ages		HOGS		
						No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.
Knobler Michael	1	438	538	✓	538							1	15							2	2	
Kiffe Fred	1	103	203	✓	198							2	30									
Keenies Henry	1	36	136	✓	128							1	15									
Kesthoff To	1	16	116	✓	112							1	15							2	20	
Koch John	1	691	791	✓	770							3	145									
Kuntz Frank	1	400	500	✓	480				1	35	2	120								2	5	
Knudson Hans	1	1128	2228	✓	2220							1	29									
Krost Mrs. Harriet	1	1158	1258	✓	1258																	
Klenhady Lewis	1	26	126	✓	126																	
Knutzel Geo.	1	480	580	✓	580																	
Knob Hugo	1	393	493	✓	484				1	60												
Kaustadt Ohas	1	95	195	✓	195																	
Koehler B.	1	921	1021	✓	1017							1	10	1	20							
Kron Johanna	1	2452	2552	✓	2552																	
Kron Fred	1	1246	1356	✓	1255				1	100												
Kron + Stahl	1	776	876	✓	795							2	40									
Assessor's or Town Board's Footings					24006				1	35	7	425	1	✓	1	10	13	285			6	7
County Board Footings																						
State Board Footings																						

For each parcel of land, real property assessments list the owner's name, legal description (location and acreage), and valuation of the land (improved and unimproved) and of various types of structures and machinery. Personal property assessments include the owner's name and post-office address and the number and value of different kinds of livestock, agricultural products and machinery, vehicles, and major items or categories of personal and household property, such as sewing machines, pianos, jewelry, household and office furnishings, appliances, tools, business supplies, capital equipment and products, and financial assets. These categories may vary somewhat from year to year.

Recent assessment rolls are a much less valuable source of information than those of earlier years, since the personal property tax on livestock and agricultural tools and machinery was repealed in 1967 and that on household goods and other domestic personal property in 1975. The only categories of personal property that

now appear on the rolls are mobile homes and various types of non-real-estate business or industrial equipment and assets. Minnesota Statutes, chapter 273, codifies the current provisions for assessment and taxation.

The Minnesota State Archives at the Minnesota Historical Society holds substantial runs of assessment rolls from 32 of the state's 87 counties, as well as smaller groups from several other counties and cities. The collection is growing, as each year one or two additional counties send in their rolls. Some records date back to the 1850s, more begin in the 1860s and 1870s, and some not until 1930 or 1940. After 1901, the mounting piles are so voluminous that the State Archives retains rolls only for each decade year and the year following—1920 and 1921, for example—to preserve a link with federal census records and other decennial sources of economic and sociological data.

Lydia Lucas is the archival processing coordinator at the Minnesota Historical Society.

County of <i>Blue Earth</i> Minnesota, for the Year 1885.																				48														
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	Lands Taken Under the Homestead and Free Claim Acts								
Watches and Clocks	Melodious and Organs	Flano Fortes	Household and Office Furniture	Agricultural Tools, Implements and Machinery	Gold and Silver Plate and Jewelry	Diamonds and Jewels	Ferrous, Steel, Tin, Lead, Zinc, Copper, Brass, Iron, etc.	Goods and Merchandise	Manufactures and Materials	Manufactures and Materials	Manufactures and Materials	Manufactures and Materials	Manufactures and Materials	Credits of Banks, Brokers, etc.	Monies due from Banks, Brokers, etc.	Credits of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Shares of Banks, Brokers, etc.	Description	Acres	Value	Range			
1	81	✓		175																														
1	81	✓		150												125	200																	
1	81	✓		100																														
1	102	10		45																														
	1	✓		50													500																	
1	10	1	2	50									200																					
1	10	1	✓	130													2000																	
1	10	3	3	200						1000																								
	1	1		25													100																	
1	10	2	✓	50							500	15																						
1	8	2	10	50							50	200					52																	
1	10	2	25	150			10																											
3	30	1	2	50							900																							
	1	2		300													1150	100																
1	10	1	5	100							6000																							
				500																														
14	102	19	90	1	30			2145		10		5450	415				1612	10076																



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