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.
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.

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