

ASSIGNMENT & TAX ABST

1938

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

County, Minn.

APR 5 1938

1938

Geo. N. Lewis, Assessor of the County of Becker

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1938, 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.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes, 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 1st, and if acquired on that day, shall be listed by or for the person in the manner following:

1. Every person of full age and sound mind, being a resident of this State, shall list and assess all real estate, including stock of joint stock or other companies or corporations, when the property is owned by him, or by a partnership, or by a trust, or by a receiver, or by a guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator of such estate, or by a receiver, by each receiver.

2. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as provided, personal property shall be listed and assessed in the name of the owner, agent, or trustee.

3. The property of non-residents, when the owner is a resident of this State, shall be listed and assessed in the name of the owner, agent, or trustee.

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

5. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as provided, personal property shall be listed and assessed in the name of the owner, agent, or trustee.

6. The property of non-residents, when the owner is a resident of this State, shall be listed and assessed in the name of the owner, agent, or trustee.

Sec. 2017. Property moved between May and July. The owner of any real estate, including stock of joint stock or other companies or corporations, when the property is owned by him, or by a partnership, or by a trust, or by a receiver, or by a guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator of such estate, or by a receiver, by each receiver.

Sec. 2018. Property listed in case of death. The assessor shall list and assess all real estate, including stock of joint stock or other companies or corporations, when the property is owned by him, or by a partnership, or by a trust, or by a receiver, or by a guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator of such estate, or by a receiver, by each receiver.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or for another, or the person listing property for another, has made a full, fair, and complete list thereof, he may examine such person or persons, or any one of them, under oath, and he is authorized by law to assess such property for taxation, and to make a return thereon, and to list the property of such person or persons, or any one of them, according to his best judgment and information.

Sec. 2021. Statement regarding taxes. Every person who is liable for the payment of taxes, or who is liable for the payment of taxes, shall make a full, fair, and complete list thereof, and shall certify to the assessor that he has made such list, and that he is not liable for the payment of taxes, or that he is liable for the payment of taxes, and that he has paid the same, or that he is liable for the payment of taxes, and that he has not paid the same.

Sec. 2022. Value of real estate. The assessor shall list and assess all real estate, including stock of joint stock or other companies or corporations, when the property is owned by him, or by a partnership, or by a trust, or by a receiver, or by a guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator of such estate, or by a receiver, by each receiver.

Sec. 2023. Value of personal property. The assessor shall list and assess all personal property, including stock of joint stock or other companies or corporations, when the property is owned by him, or by a partnership, or by a trust, or by a receiver, or by a guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator of such estate, or by a receiver, by each receiver.

Sec. 2024. Value of real estate. The assessor shall list and assess all real estate, including stock of joint stock or other companies or corporations, when the property is owned by him, or by a partnership, or by a trust, or by a receiver, or by a guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator of such estate, or by a receiver, by each receiver.

Sec. 2025. Value of personal property. The assessor shall list and assess all personal property, including stock of joint stock or other companies or corporations, when the property is owned by him, or by a partnership, or by a trust, or by a receiver, or by a guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator of such estate, or by a receiver, by each receiver.

Sec. 1986. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and forms for the use of the assessors in each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots, including all parcels of land, or parts of lots, or blocks, included in each description of personal property. The list of real property becoming subject to assessment and taxation every odd numbered year shall be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to 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 ascertaining the value of the real estate in their districts under the laws of the state. Each assessor attending such meetings shall receive compensation for such services from the county treasury upon a warrant of the county auditor. The county auditor shall receive mileage at the rate of five cents per mile for each mile necessarily traveled in going from his county seat to 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.

Approved July 23, 1937.

FORM 2

NAMES OF OWNERS

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY			
State Revenue	1732	5116	3676	293								
State School	2188	7356	2994	214								
Teachers' Ins. and ReL Fund												
County Revenue	9445	44279	20055	1595								
County Road and Bridge	653	3061	1386	110								
County Poor	6512	30527	13826	1099								
County Bond and Interest	6107	28629	12967	1031								
County Old Age Assistance	5611	26304	11714	947								
Town Revenue	1450	6499	3049	245								
Town Road and Bridge	4970	23302	10554	839								
Town 1 Mill Draggings	413	1936	897	70								
Town State Loan												
Town Building												
Town Fire Patrol	206	969	438	35								
School Local 1 Mill	413	1936	897	70								
School Special	16510	52716	22777	1927								
School State Loan	4564	15558	6155	662								
School												
School												
Money and Credits	1020	450										
TOTALS	61794	251938	111572	9137		434441	225090	Overpaid 07	659524			
SCHOOL DISTRICTS	March Settlement		June Settlement		November Settlement		Forfeited Settlement		November to January		Total Collected	Balance Uncollected
	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special		
School District No. 18	2856057	6342150	131869	33370	70514965	15670	511086	1137				
" " " 27	12810453	456415145	438084715558	36840	1724512	612514199	19841	6621522				
TOTALS	41316510	456421487	193657165558	70210	8722777	15529809	701927	6622659				

Assessment Roll and Tax List of Unplatted Real Property in the Town of Becker, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value...

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SOLD FOR TAXES, TOTAL GENERAL TAX, SPECIAL TAXES, PAID WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, Penalty, November Settlement 1939, Penalty, Collections to First Monday in January 1940, Penalty, Delinquent on First Monday in January 1940, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Becker, Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Becker, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value; Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Penalty, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Becker, Unplatted Real Estate Assessed at 3 3/4 Per Cent of True and Full Value; Attached Machinery at 3 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 3 3/4 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, and various tax payment and penalty columns.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Becker, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value; Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Becker, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/4 Per Cent of True and Full Value; Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Dual of Becker

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, and SPECIAL TAXES. Includes handwritten entries for Arthur J. Nelson, Geo. H. Lewis, Daniel H. Lewis, and State of Minn. (Dept. of Rural Credit).

Assessment Roll and Tax List of Unplatted Real Property in the Town of Becker

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Duwel of Becker,
Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value; Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent; Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with multiple columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, Assessed Valuation Non-Homestead, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES (Ditch, Ditch, Ditch, Ditch), TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Penalty, Collections to First Monday in January 1940, Penalty, Delinquent on First Monday in January 1940, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Becker
Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLID FOR TAXES. Includes handwritten entries for Frank Hennemeyer and various property subdivisions.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty. Includes handwritten tax amounts and payment dates.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Down of Becker, Minnesota. Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with multiple columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec. or Town, Number of Acres of Land), ASSessor's VALUATION (True and Full Value of Land, Structures & Improvements, Total True and Full Value, Assessed Value of Homestead, Assessed Value of Remainder, Total Assessed Value), EQUALIZED VALUES (Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), SOLID FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES (Ditch No., TOTAL GENERAL TAX, PAID, WHEN PAID), and various settlement and penalty columns.

Aug. O. Bentley

Oscar Larson

Handwritten entries in the table: 1 NE 1/4 of NE 1/4 37134-37 18, 6 NE 1/4 of NW 1/4 Lot 4 2035 yes 11890 90 24 18 18 24 SOLO FOR TAXES 24, 14 SE 1/4 of SW 1/4 Lot 2 1935 no 11890 90 39 20 30 39 SOLO FOR TAXES 39, 20 40 20 180 18 30 48 63 236 24 39

PAID IN FULL JUN 5 - 1939 4971

2nd Half Paid OCT 31 1939 4362, 1st Half Paid JUN 27 1939 6279

729

Assessment Roll and Tax List of Unplatted Real Property in the Town of Becker, Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Becker, County of Cass, Minnesota, 1938

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

FORM 8 HILLER-DAY COMPANY, MINNEAPOLIS

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			REMARKS		
			True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND 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 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars		Total 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									
Footings Brought Forward from Page	1	160	985	395		1260	252		252					
" " " " "	2	530 83	3085	302		3387	138	899	1037					
" " " " "	3	467 47	2762	150		2912	224	594	820					
" " " " "	4	165 60	953	310		1263	150	171	321					
" " " " "	9	628 80	3801	351		4152		1884	1384					
" " " " "	10	465 68	2810	605		3415	272	685	957					
" " " " "	11	609 30	3384	100		3484	275	703	978					
" " " " "	12	601 22	3843	798		4641	423	842	1265					
" " " " "	13	381 04	2136	125		2261	109	672	681					
" " " " "	14	593 25	3431	600		4031	472	557	1029					
" " " " "	15	606 52	3456	600		4056	468	572	1040					
" " " " "	16	560	3241	999		4240	287	935	1222					
" " " " "	18	640	3690	423		4113		1371	1371					
" " " " "	19	480	3005	528		3533	383	546	929					
" " " " "	20	400	2306	200		2506	242	432	674					
" " " " "	21	480	2712	123		2835		945	945					
" " " " "	22	575	3210			3210		1070	1070					
" " " " "	23	200	1200			1200		400	400					
" " " " "	24	640	3817	200		4017	255	914	1169					
			53827	6709		60536	3952	13592	17544					

