

ASSESSMENT & TAX LIST

Beulah

1936

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., APR. 15 1936.

J. J. Chevrolet Assessor of the County of Cass According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1936.

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 Persons or persons residing therein, shall be 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. 1989. By whom listed. Personal property shall be listed in the manner following: 1. The assessor shall list all stock of joint stock or other companies or corporations, when the same are owned by any person, company or corporation.

Sec. 2003. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer or of a dealer in goods, shall be listed and assessed in the town or district where the owner, agent, or trustee resides.

Sec. 2011. Personal Property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the town or district where the company is located.

Sec. 2016. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2017. Property moved between May and July. The owner of a motor vehicle, power company, having a fixed site outside the town or district where the vehicle, power company or other personal property is located, shall be listed and assessed by the assessor of the town or district into which the same is first called upon by the assessor.

Sec. 2018. Assignees and receivers. Personal property in the hands of an assignee or receiver, shall be listed and assessed in the town or district where the property is located.

Sec. 2019. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2020. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2021. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2022. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2023. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2024. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2025. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2026. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2027. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2028. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2029. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2030. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2031. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2032. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2033. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2034. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2035. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2036. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2037. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2038. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2039. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2040. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2041. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2042. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2043. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2044. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2045. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2046. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2047. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2048. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2049. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2050. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2051. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

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Sec. 2058. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2059. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2060. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2061. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2062. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2063. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Sec. 2064. Property of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the town or district where the decedent resided at the time of his death.

Returns S

Collection of Taxes of 1936, of Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	March Settlement	June Settlement	Nov. Settlement	Am't Collected from	March Settlement	June Settlement	Over-settlement	Under-settlement	Am't Collected from	Nov. Settlement	Under-settlement	Over-settlement	Am't Collected from	Nov. Settlement	Under-settlement	Over-settlement	BALANCE
	1937.	1937.	1937.	Nov. 1937 to First Monday in Jan. 1938	1937.	1937.	Nov. Settlement	Nov. Settlement	1937.	1937.	Nov. Settlement	Nov. Settlement	1937.	1937.	Nov. Settlement	Nov. Settlement	UNCOLLECTED
State Revenue	419	5493	1166	79													
State School	47	616	131	07													
Teachers' Ins. and Ret. Fund	10	130	28	02													
Min. Gen'l Hospital																	
County Revenue	465	6110	1296	68													
County Road and Bridge	174	2286	485	33													
County Poor	465	6110	1296	33													
County Bond and Interest	569	7483	1588	108													
County Sinking <i>O.D.</i>	527	7483	1588	108													
Town Revenue	191	2507	531	36													
Town Road and Bridge	572	7518	1595	107													
Town Mill Draggings	38	502	106	07													
Town State Loan																	
Town Building <i>Phone</i>	191	2506	531	36													
Town Fire Patrol	191	2506	531	36													
School Local 1 Mill	38	502	106	07													
School Special	954	1211	1765	612													
School State Loan	160	2103	447	32													
School Building <i>Linking</i>	38	502	106	07													
School <i>Depository</i>	191	2506	531	36													
Money and Credits																	
TOTALS	5281	64676	13827	931	7441	494874											587030

ABATEMENT Uncollected

ADDITIONS COLLECTED

SCHOOL DISTRICTS	March Settlement			June Settlement			November Settlement			Forfeited Settlement			November to January			Total Collected	Balance Uncollected
	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total		
School District No.																	
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS																	

Note * Assessors w

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1936.
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.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land Acres Mills		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land, 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 Land, 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
Samuel Adams	15	NE 1/4	5	114	32	160	Yes	5 8 0 0	1 2 0 0		6 8 0 0	8 0 0	9 3 3	1 7 3 3		
O. J. Anderson		SW 1/4	5	114	32	160	No	5 8 0 0			5 8 0 0		1 9 3 3	1 9 3 3		
Lester Howard		SE 1/4	5	114	32	160	No	6 2 0 0			6 2 0 0		2 0 6 7	2 0 6 7		
George E. Warner		N 1/2 of NE 1/4	6	114	32	80	Yes	2 8 0 0	9 0 0		3 7 0 0	7 4 0		7 4 0		
Howard Elliott		S 1/2 of NE 1/4	6	114	32	80	No	2 8 0 0			2 8 0 0		9 3 3	9 3 3	Assessed Value of Homesteads, \$1,840 x 5 equals	\$19,200
Oscar Johnson		NW 1/4	6	114	32	160	Yes	6 0 0 0	2 4 0 0		8 4 0 0	8 0 0	1 4 6 7	2 2 6 7	Assessed Value of Remainder, \$5,466 x 3 equals	\$25,398
Mary Cole		E 1/2 of SW 1/4	6	114	32	80	Yes	2 3 0 0	1 2 0 0		3 5 0 0	7 0 0		7 0 0	Total True and Full Value,	\$41,598
W. H. Benson		W 1/2 of SW 1/4	6	114	32	80	No	3 0 0 0			3 0 0 0		1 0 0 0	1 0 0 0		
A. R. Sylvester		NE 1/4 of SE 1/4	6	114	32	40	Yes	1 6 0 0	1 6 0 0		3 2 0 0	5 7 7	1 0 0	6 7 7		
Do.		SW 1/4 of SE 1/4	6	114	32	40	Yes	1 2 0 0			1 2 0 0	3 2 3	3 3	2 5 6		
								3 7 8 0 0	7 8 0 0		4 4 6 0 0	3 8 4 0	8 4 6 6	1 9 3 0 0		

Assessment Roll and Tax List of Unplatted Real Property in the Town of Beulah, Cass County, Minnesota, for Taxes for the Year 1936.

Cass County, Minnesota, for Taxes for the Year 1936.

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 1937, June Settlement 1937, Penalty, November Settlement 1937, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS.

Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1936.
Sample Form for Guidance of Assessor *HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS		
		SUBDIVISION	Lot	Block	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 Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Land 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 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							
Frank Collins	12	Elm Knoll	1	2	Yes	600	3000	3600	900		900				
E. F. Graham			2	2	Yes	550	4200	4750	1000	300	1300				
W. Doe			3	2	No	550	3000	3550		2220	2220				
M. Douglas			4	2	Yes	550	3000	3550	888		888				
John Smith			5	2	Yes	550	2600	3150	788		788				
Do.			6	2	Yes	550		550	138		138				
J. C. Colburn			7	2	Yes	550	4000	4550	1000	220	1320			PROOF Assessed Value of Homesteads, \$5,714 x 4 equals \$22,856	
H. Haley			8	2	No	550		550		220	220			Assessed Value of Remainder, \$3,000 x 2 1/2 equals \$7,500	
George Becker			9	2	Yes	550	2950	3500	857	55	892			Total True and Full Value \$10,156	
Do.			10	2	Yes	600		600	143	5	148				
						6600	24750	30350	5714	3000	3714				

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Beulah, County of Cass, Minnesota, 1936
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS		
	Acres	1000ths	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 1/2 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	621	37	4793	55		4848	93	1461	1604				
" " " " " 2	639	55	4867	22		4889	109	1747	1856				
" " " " " 3	640	48	5302	165		5467	131	1603	1734				
" " " " " 4	641	76	6350	150		6500	148	1417	2065				
" " " " " 5	641	47	5344			5344		1784	1784				
" " " " " 6	641	71	6400			6400		2128	2128				
" " " " " 7	641	83	5747			5747		1916	1916				
" " " " " 8	640		6880			6880		2294	2294				
" " " " " 9	640		5436			5436		1879	1879				
" " " " " 10	640		6744			6744		2248	2248				
" " " " " 11	640		5238			5238		1745	1745				
" " " " " 12	640		6272			6272		2086	2086				
" " " " " 13	640		4542			4542		1510	1510				
" " " " " 14	640		5440			5440		1812	1812				
" " " " " 15	640		2536			2536		844	844				
" " " " " 16	640		3040			3040		1016	1016				
" " " " " 17	640		4275	110		4385	155	1202	1357				
" " " " " 18	640		5120	100		5220	180	1443	1623				
" " " " " 19	640		3563	88		3651	56	1104	1180				
" " " " " 20	640		4270	80		4350	62	1354	1415				
" " " " " 21	640		4360	32		4392	75	1335	1410				
" " " " " 22	640		5225	20		5245	84	1605	1694				
" " " " " 23	564	17	3366			3366		1122	1122				
" " " " " 24	640		4032			4032		1347	1347				
" " " " " 25	640		3759	55		3814	115	1147	1262				
" " " " " 26	640		4744	54		4798	138	1378	1513				
" " " " " 27	640		2944			2944		980	980				
" " " " " 28	640		3520			3520		1176	1176				
" " " " " 29	640		2672			2672		892	892				
" " " " " 30	640		3200			3200		1072	1072				
" " " " " 31	640		2672			2672		892	892				
" " " " " 32	640		3200			3200		1072	1072				
" " " " " 33	641	60	4224	252		4476	164	1219	1383				
" " " " " 34	641	60	5062	230		5292	184	1462	1646				
" " " " " 35	505	46	3557	258		3815	257	950	1101				
" " " " " 36	505	46	4260	250		4510	267	1019	1306				
			95333	935		96268	1386	29902	31188				

