

ASSIGNMENT & TAX LIST

Deerfield

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

Carroll County, Minn., April 20, 1939

L. J. Ray Assessor of the Town of Deerfield

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

for the said 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.

Deerfield County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 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 1, and, if acquired on that day, shall be listed by or for the person acquiring it, in the manner following: 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 his personal property, real estate, stocks of joint stock companies, bonds, shares of stock of joint stock companies, annuities, franchises, royalties, and other personal property owned, owned, or controlled by him.

2. His estate shall list, as to the real estate, or other estate controlled by him, as to the decedent or intestate, or on account of any other person, company, or corporation, and all real estate, stocks of joint stock companies, annuities, franchises, royalties, and other personal property owned, owned, or controlled by him.

3. The property of a minor child or insane person shall be listed by the trustee of the estate of a deceased person, by the trustee of a trust, or by the guardian of the estate of a minor.

4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

5. The property of a body politic or corporate, by the proper officer.

6. The property of a firm or company, by a partner or agent in the business of such firm or company, and where, in the hands of an agent, by such agent in the name of the principal, as near as may be, as to the real estate, or other estate controlled by him.

7. The property of a partnership shall be listed and assessed in the manner provided for the listing of the property of a partnership in this chapter.

8. The property of a partnership shall be listed and assessed in the manner provided for the listing of the property of a partnership in this chapter.

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Deerfield

The county auditor shall annually provide the necessary assessment books and assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the list on the third Monday in APRIL of the year in which the assessment books and blocks shall be in readiness for delivery to the assessors or before 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 receiving instructions as to their duties under the laws of the state. Each assessor attempting to receive compensation for such service the sum of four dollars per day for each day necessarily traveled in going from his home to and returning from the county seat at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from 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.

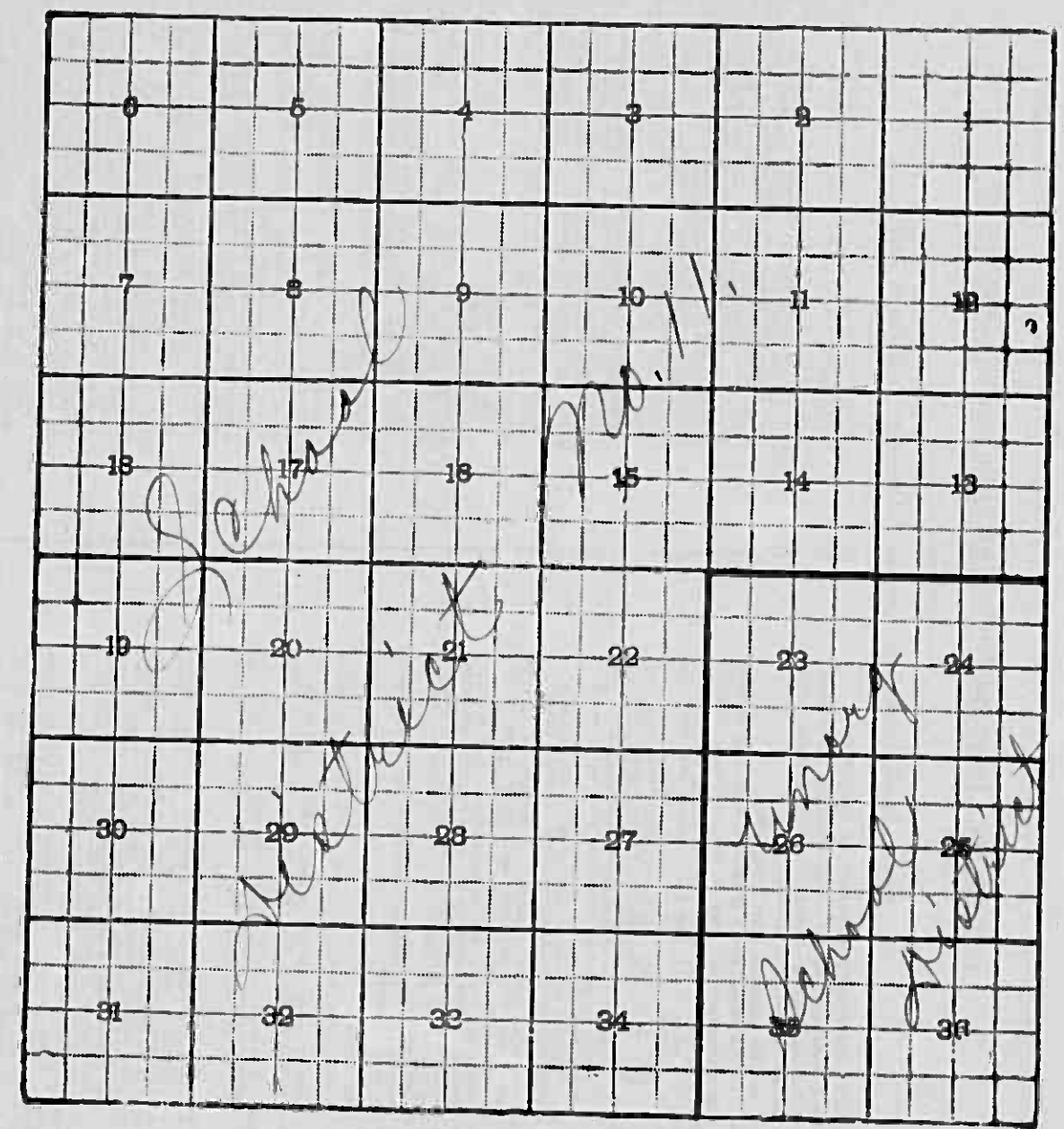
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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 129 Range No. 31 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1939.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that condition by replanting all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination as provided by Section 6550, of Mason's Minnesota Statutes, 1927.

Assessor

1939

Dated

Assessor's Return of Taxable Real Property in the _____ of _____ County of _____, Minn., for the Year 1939.

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

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	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	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 Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3C	Assessed Value of Remainder at 33 1/3 per cent Class 3	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Deerfield in said County, for the year 1939.

Witness my hand and official seal this 31 day of December, 1939.

L. C. Peterson
County Auditor.

Office of County Treasurer, Cass County, Minnesota.

January 6 1941

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Township of Deerfield in said County, for the year 1939, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.

J. J. McKeown
M. E. M. County Treasurer.

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Deerfield in said County for the year 1939, as specified above, and amounting to \$3,044⁷⁸ Three thousand forty four⁷⁸ DOLLARS.

L. C. Peterson
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January 6 1941

I hereby certify that on the first Monday in January, 1941, I received of W. J. McKEOWN, County Treasurer, the Tax List of the Town of Deerfield in said County, for the year 1939, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.

(SEAL) L. C. Peterson
County Auditor

NAME OF OWNER

Levied in the Town of Deerfield

TABULAR SCHEDULE OF VALUATIONS,

No. School District	Valuation of Money and Credits Dollars	VALUATION BY SCHOOL DISTRICTS		RATE OF STATE TAXES					RATE OF COUNTY TAXES											RATE OF TOWN, CITY OR VILLAGE TAXES									
		Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property Dollars	Total Value of all Property Except Money and Credits Dollars	State Rev.	State Sch'l	Techn. Int. & Ret. Fund	Total Rate of State Tax	Co. Rev.	Co. R. & B.	Co. Poor	Co. Bond and Int.	Ord. Ave. Assess.	Total Rate of County Tax	Town Rev.	Town H. & B.	Town Mill	Town State Loan	Town Bldg. Patrol	Total Rate of Town, City or Village Tax								
						Mills	Mills	Mills								Mills	Mills	Mills	Mills	Mills		Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
46m	829	14614	891	15505	1.10	1.73	348.70	363	6.37	2.18	1.69	0.11	1363.48	7348	5.	15.	1.	55.6	5.	816									

RATES AND TAXES
Cass County, State of Minnesota

1899
1900
1901

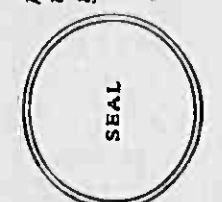
RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES														
Local 1 Mill	Special	Sch. State Loan	Def. Bd.	Total Rate of Sch'l Tax	Total Rate of All Taxes	Local 1 Mill	Special	State Loan	Total School Tax	F U N D S	Rate	AMOUNTS							
1. 15. 5. 5. 5.	1. 30. 5. 5. 5.			212	1899	1461	21970		4600	State Revenue		1463							
				462	2099	89	2673		4079	State School		1636							
										Teachers' Insurance and Retirement Fund		454							
										State Non-H		4971							
												4827							
												801							
										County Revenue		34390							
										County Road and Bridge		2670							
										County Poor		29630							
										County Bond and Interest		24232							
										County Old Age Assistance		23054							
										Town Revenue		7752							
										Town Road and Bridge		23254							
										Town 1 Mill Drugging		1550							
										Town State Loan		86186							
										Town Building		7752							
										Town Fire Patrol		7752							
										School Local 1 Mill		1550							
										School Special		24593							
										School State Loan		7752							
										School Deficiency		7752							
										School		8063							
										Money and Credits		248							
										TOTAL		304498							

Total No. Acres, 785.136 Total Levy, \$ 304478 Book Footings, \$ 304478.78

I, L. C. PETERSON, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the Town of Deerfield in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1900.

Witness my hand and official seal this 27 day of December, A. D. 1900.

L. C. Peterson, County Auditor



Assessment Roll and Tax List of Unplatted Real Property in the Town of Deerfield, Cass County, Minnesota, for Taxes for the Year 1939.

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, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Deerfield, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the *Town* of *Deerfield*
 Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 1/3 Per Cent, Class 3.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES		
		SUBDIVISION	Sec. or Lot	Town or Block	Range			Number of Acres of Land	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$1,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	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
										True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								
Daniel De Lury		NE 1/4 of NE 1/4	20	139	31	40	11	No										SOLD FOR TAXES	
"		NW 1/4 of NE 1/4				40	"											SOLD FOR TAXES	
"		SW 1/4 of NE 1/4				40	"											SOLD FOR TAXES	
Samuel Douglas		SE 1/4 of NE 1/4				40	"											SOLD FOR TAXES	
Daniel De Lury		NE 1/4 of NW 1/4				40	"											SOLD FOR TAXES	
"		NW 1/4 of NW 1/4				40	"											SOLD FOR TAXES	
"		SW 1/4 of NW 1/4				40	"											SOLD FOR TAXES	
"		SE 1/4 of NW 1/4				40	"											SOLD FOR TAXES	
Elizabeth De Lury		NE 1/4 of SW 1/4				40	"											SOLD FOR TAXES	
"		NW 1/4 of SW 1/4				40	"											SOLD FOR TAXES	
State of Minnesota		SW 1/4 of SW 1/4																	
"		SE 1/4 of SW 1/4																	
Samuel Douglas		NE 1/4 of SE 1/4				40	"											SOLD FOR TAXES	
State of Minnesota		NW 1/4 of SE 1/4				40	"											SOLD FOR TAXES	
Samuel Douglas		SW 1/4 of SE 1/4				40	"											SOLD FOR TAXES	
		SE 1/4 of SE 1/4				40	"											SOLD FOR TAXES	
						480													

Cass County, Minnesota, for Taxes for the Year 1939.

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					TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Taxes and Penalty	
District No.	District No.	District No.	District No.					Ditch No.	Ditch No.	Ditch No.	Ditch No.	Ditch No.															
Rate	Rate	Rate	Rate																								
63				11.96		40																				1236	1335
63				11.96		40																				1236	1335
63				11.96		40																				1236	1335
63				11.96		40																				1236	1335
63				11.96		40																				1236	1335
63				11.96		40																				1236	1335
127				24.12		81																				2493	2692
63				11.96		40																				1236	1335
63				11.96		40																				1236	1335
63				11.96		40																				1236	1335
127				24.12		81																				2493	2692
64				12.15		41																				1256	1355
64				12.15		41																				1256	1355
886				168.22		564																				17386	

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

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Isabella Hansen, Joseph Schute, Paul Kleinet, Ralph Holden, and Paul Kleinet.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty. Includes handwritten entries for property numbers 41, 51, 52, 94, 41, 63, 65, 62, 105, 41, 271, 81, 968.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Deerfield, Cass County, Minnesota, for Taxes for the Year 1939.

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