

ASSESSMENT & TAX LIST

Deerfield
1944

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1944.

County, Minn.,

CASS

Wm. Bach 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 year 1944, 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 Minnesota Statutes 1941 as Amended by Laws 1943)

Sec. 273.01. 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. 273.01 *** Personal Property shall be listed and assessed annually with reference to its rating on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in the manner following: 1. The owner of the property shall list all of his *** personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property *** stored, loaned, or otherwise controlled by him as agent, trustee or receiver.

3. The property of a person for whose benefit it is held in trust by the trustee of the estate of a deceased person, by the executor of the estate, shall be listed and assessed in the district where the residence of such person is located.

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

5. The property of a body public or corporate, by the proper agent or officer of the property of a firm or company, by a partner or agent thereof.

6. The property of manufacturers and others in the hands of an agent, by such agent.

7. The property of a merchant, in the hands of a merchant, shall be listed and assessed in the county, town, or district where the same is usually provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain Personal Property to be Listed. All tools, implements, sewing machines, wearing apparel of members of the family, and all personal property used in the business of the family, and all other personal property used in the business of the family, shall be listed and assessed in the district where the residence of such person is located.

Sec. 273.29. Merchants and Manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town or district where his business is carried on ***.

Sec. 273.30. Farm Property of Non-Resident. When the owner of real or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is located, and in the town or district where the farm is situated, if the same is listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.31. Personal Property of Electric Light and Power Companies. The personal property of an electric light and power company which are not in good faith in the hands of any railroad company shall be listed and assessed in the town or district where the same are situated.

Sec. 273.33. Pipeline Companies. Personal property of pipeline companies, including all other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually carried on ***.

Sec. 273.36. Personal Property of Electric Light and Power Companies in Cities and Villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the town or district where the same are situated.

Sec. 273.37. Personal Property of Electric Light and Power Companies Outside of Cities and Villages. Personal property of electric light and power companies outside of cities and villages shall be listed and assessed in the town or district where the same are situated.

Sec. 273.38. Personal Property of Electric Light and Power Companies in Cities and Villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the town or district where the same are situated.

Sec. 273.39. Personal Property of Electric Light and Power Companies Outside of Cities and Villages. Personal property of electric light and power companies outside of cities and villages shall be listed and assessed in the town or district where the same are situated.

Sec. 273.40. Personal Property of Electric Light and Power Companies in Cities and Villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the town or district where the same are situated.

Sec. 273.41. Personal Property of Electric Light and Power Companies Outside of Cities and Villages. Personal property of electric light and power companies outside of cities and villages shall be listed and assessed in the town or district where the same are situated.

Sec. 273.42. Personal Property of Electric Light and Power Companies in Cities and Villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the town or district where the same are situated.

Sec. 273.43. Personal Property of Electric Light and Power Companies Outside of Cities and Villages. Personal property of electric light and power companies outside of cities and villages shall be listed and assessed in the town or district where the same are situated.

Sec. 273.44. Estates of Decedents. The personal property of a decedent shall be listed and assessed in the town or district where the same are situated.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed in the town or district where the same are situated.

Sec. 273.46. Assessor's Oath. The assessor shall be sworn to the proper performance of his duties by the county auditor, before he enters upon his office.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place for listing and assessing property, the assessor shall be held for tax of the current year on the property in the town or district where the same are situated.

Sec. 273.49. Assessor's Oath. The assessor shall be sworn to the proper performance of his duties by the county auditor, before he enters upon his office.

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Sec. 273.70. Assessor's Oath. The assessor shall be sworn to the proper performance of his duties by the county auditor, before he enters upon his office.

Deerfield

Section 273.03. Minnesota Statutes 1941. Assessment; Mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall file in the real property 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 parcels or blocks, included in each description of property. The list of real property becoming subject to assessment shall be prepared by the county auditor on or before the third Monday in April of each year.

The assessors shall meet at their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending such meeting, and mileage 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.

Assessor's Return of E

FORM 2 MILLER-DAY COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1945, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Deerfield in said County for the year A. D. 1944, as specified above and amounting to _____ Dollars

Paul D. Jewell County Treasurer

W. J. [Signature]

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Deerfield in said County for the year 1944, 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 "First Quarter Paid", "Second Quarter Paid", "Third Quarter 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.

Yours respectfully, Paul D. Jewell County Treasurer

Auditor's Office, Cass County, Minnesota

I, _____ Auditor of said County, and 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 _____ of _____ for the year 1944.

WITNESS my hand and official seal, the _____ day of _____ 1945.

(SEAL)

County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1946, I received of _____ 194 _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1944; that I have compared the said list with the Statements received for by said 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, remains unpaid are delinquent for said year.

(SEAL)

County Auditor.

Assessor's Return of

COLLECTIONS OF TAXES OF 1944, Town of Alcesfield, CASS COUNTY, MINNESOTA

FORM 2 MILLER-DATA COMPANY, MINNEAPOLIS

NAMES OF OWNERS

FUNDS	MARCH SETTLEMENT 1944	JUNE SETTLEMENT 1944	NOV. SETTLEMENT 1944	Amount Collected from Nov. 19... to First Monday in Jan. 19...	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
State Revenue, State School, Teachers Insurance, State Debt--Non-Homestead, State Debt--Homestead,	368 264	577 564	97 186						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	3693 1062 5902 3339	7902 2273 12628 7144	2550 733 4675 2365						
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Tint	843 2530 169 3474 843	1804 5412 361 7433 1804	582 1746 116 2398 582						
School Local 1 Mill, School Special, School State Loan, Alcesfield Capital Bldg	169 5814 1686 388 2698 506	361 2630 3608 830 5773 1082	117 2703 1464 268 1862 349						
	33748	67186	21829						

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	DEFICIENCY CAPITAL BLDG	TOTALS
MARCH SETTLEMENT	Un	169	5814	1686	388 2698	11261
	Totals	169	5814	1686	388 2698	11261
JUNE SETTLEMENT	Un	361	7630	3608	830 5773	19284
	Totals	361	7630	3608	830 5773	19284
NOVEMBER SETTLEMENT	Un	117	2703	1164	268 1862	6463
	Totals	117	2703	1164	268 1862	6463
NOVEMBER to JANUARY						
	Totals					
ADDITIONS						
	Totals					
REDUCTIONS						
	Totals					

Assessment Roll and Tax List of Unplatted Real Property in the Town of Deerfield, 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 3, Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD WALKER-BAYNE COMPANY, MINNEAPOLIS

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 DEPARTMENT OF TAXATION, 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 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

J. J. Ray
Cara M. Thompson

J. J. Ray

Cara M. Thompson
John C. Campton

Cara M. Thompson

State of Minnesota
State of Minnesota
N. Borgerding
State of Minnesota

J. C. Campton
Miriam & Lillie Sheldon

State of Minnesota

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

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for State of Minnesota, N. M. O'Hatto, Ray R. & Lela M. Ray.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes like '1st Half Paid MAY 10 1945' and 'PAID IN FULL'.

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, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Deerfield, Cass County, Minnesota, for Taxes for the Year 1944.

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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 \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

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 Jean McDowell, Samuel & Marie S. Hartwell, and George & Jennie DeCamp.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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 1945, June Settlement 1945, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for abated taxes and full payments.

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 \$4000, Assessable at 20 per Cent, Class 3; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for 'Pader Invest Co.' and various land parcels.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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 1945, June Settlement 1945, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts and payment dates.

