

ASSESSMENT BOOK

FOR THE YEAR

1942

Town of Durfield
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.,

1942.

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 said Town of Deerfield for the year 1942, 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.

J. E. Larson 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 persons acquiring it.

Sec. 1989. By whom listed. 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 all of his * * * personal property.

Sec. 1992. By whom listed. Personal Property shall be listed by his guardian, or by the person having such property in charge.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2004. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2005. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2006. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2007. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2008. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2009. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2010. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2011. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2012. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2013. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2014. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2015. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2016. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2017. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2018. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2019. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2020. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2021. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2022. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Sec. 2023. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, or district where owner, agent or trustee resides.

Deerfield, Cass

Assessment of Taxable Unplatted Real Property in the Town of Deerfield, County of Cass, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes handwritten entries for L.C. Potter and various land subdivisions.

Assessment of Taxable Unplatted Real Property in the Town of Deerfield, County of Cass, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes handwritten entries for various land subdivisions.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for subdivisions like NE 1/4 of NE 1/4, NW 1/4 of NE 1/4, etc.

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

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.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for L. J. Ray, Cora M. Thompson, John C. Compton, N. Borgerding, J. C. Compton, and State of Minnesota.

Handwritten summary totals: 420 98, 2550, 637, 7387, 198, 735, 933, 812, 531, 243, 100, 481, 391.

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for State of Minnesota, H. M. O'Hatto, Ray R + Lela M. Ray, and State of Minnesota.

Handwritten summary totals: 339 10, 1929, 234, 2213, 310, 220, 530, 825, 113, 90, 193.

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec. or Lot, Twp. or Block, Rng., Acres, 100ths), INDICATE HOMESTEAD, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation).

State of Minnesota

State of Minnesota

Weyerhaeuser et al

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

Weyerhaeuser et al

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

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State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

Red River Lbr. Co.

State of Minnesota

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942. 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.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY (Subdivision, Sec, Twp, Rng, Lot, Block, Acres), ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Lands, Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation), EQUALIZED VALUATIONS.

N.P. Ry Co

40

137 1/2

137 1/2

46

46

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942. 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.

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Un

12 139 21

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec, Twp, Rng, Acres), INDICATE HOME-STEAD, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, County Board, Department of Taxation).

State of Minnesota Un NE 1/4 of NE 1/4 13 139 31
State of Minnesota NW 1/4 of NE 1/4
State of Minnesota SW 1/4 of NE 1/4
Olaf A. Peterson SE 1/4 of NE 1/4 to yes 126 40 126 40 25 25

State of Minnesota NE 1/4 of NW 1/4
State of Minnesota NW 1/4 of NW 1/4
State of Minnesota SW 1/4 of NW 1/4
State of Minnesota SE 1/4 of NW 1/4

State of Minnesota NE 1/4 of SW 1/4
State of Minnesota NW 1/4 of SW 1/4
State of Minnesota SW 1/4 of SW 1/4
State of Minnesota SE 1/4 of SW 1/4

Olaf A. Peterson NE 1/4 of SE 1/4 to yes 314 100 300 250 614 350 123 70 123 70

State of Minnesota NW 1/4 of SE 1/4
State of Minnesota SW 1/4 of SE 1/4
State of Minnesota SE 1/4 of SE 1/4

440 300 740 148 148

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

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State of Minnesota Un NE 1/4 of NE 1/4 14 139 31
State of Minnesota NW 1/4 of NE 1/4
State of Minnesota SW 1/4 of NE 1/4
State of Minnesota SE 1/4 of NE 1/4

NE 1/4 of NW 1/4
NW 1/4 of NW 1/4
SW 1/4 of NW 1/4
SE 1/4 of NW 1/4

State of Minnesota NE 1/4 of SW 1/4
State of Minnesota NW 1/4 of SW 1/4
State of Minnesota SW 1/4 of SW 1/4
State of Minnesota SE 1/4 of SW 1/4

State of Minnesota NE 1/4 of SE 1/4
State of Minnesota NW 1/4 of SE 1/4
State of Minnesota SW 1/4 of SE 1/4
State of Minnesota SE 1/4 of SE 1/4

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Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Dan De Lury and State of Minnesota.

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Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Daniel De Lury and Elizabeth De Lury.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for James L. O'Donnell, Marie Katherine Lewtnes, G. H. + Jennie De Camp, and George H. + Jennie De Camp.

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942. 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.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for various subdivisions and owners like Ray Halden and Isabella Hansen.

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

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.

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Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.
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.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rng. or Rng.	Number of Acres of Land	Indicate Homestead	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
								True and Full Value of Structures and Improvements	True and Full Value of Buildings and other Structures						
State of Minnesota	Un	NE 1/4 of NE 1/4				33/39/31									
State of Minnesota		NW 1/4 of NE 1/4													
State of Minnesota		SW 1/4 of NE 1/4													
State of Minnesota		SE 1/4 of NE 1/4													
State of Minnesota		NE 1/4 of NW 1/4													
State of Minnesota		NW 1/4 of NW 1/4													
State of Minnesota Emanuel Hanson		SW 1/4 of NW 1/4													
State of Minnesota		SE 1/4 of NW 1/4													
State of Minnesota		NE 1/4 of SW 1/4													
State of Minnesota		NW 1/4 of SW 1/4													
State of Minnesota		SW 1/4 of SW 1/4													
State of Minnesota		SE 1/4 of SW 1/4													
State of Minnesota		NE 1/4 of SE 1/4													
State of Minnesota		NW 1/4 of SE 1/4													
State of Minnesota		SW 1/4 of SE 1/4													
State of Minnesota		SE 1/4 of SE 1/4													
						40		132		132	44	44			

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.
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.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rng. or Rng.	Number of Acres of Land	Indicate Homestead	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
								True and Full Value of Structures and Improvements	True and Full Value of Buildings and other Structures						
State of Minnesota	Un	NE 1/4 of NE 1/4				34/39/31									
State of Minnesota		NW 1/4 of NE 1/4													
State of Minnesota		SW 1/4 of NE 1/4													
State of Minnesota		SE 1/4 of NE 1/4													
State of Minnesota		NE 1/4 of NW 1/4													
State of Minnesota		NW 1/4 of NW 1/4													
State of Minnesota Loder Amst. Co		SW 1/4 of NW 1/4													
State of Minnesota		SE 1/4 of NW 1/4													
State of Minnesota		NE 1/4 of SW 1/4													
State of Minnesota Loder Amst. Co		NW 1/4 of SW 1/4													
State of Minnesota		SW 1/4 of SW 1/4													
State of Minnesota Olo Bergstrom		SE 1/4 of SW 1/4													
State of Minnesota		NE 1/4 of SE 1/4													
State of Minnesota		NW 1/4 of SE 1/4													
State of Minnesota		SW 1/4 of SE 1/4													
State of Minnesota		SE 1/4 of SE 1/4													
						40		132		132	44	44			
						360		398		398	126	126			
								1188		1188	396	396			

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec, Twp, Rng, Lot, Block, Acres), ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review).

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

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UNPLATTED Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of _____ of _____, County of _____, Minnesota, 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, etc.), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, etc.), REMARKS.

