

ASSESSMENT & TAX LIST

loguadona

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

County, Minn.

Cacee John J. Jansen Assessor of the Town of Inguadona

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1939, 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.

[Signature]

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.

Sec. 1984. * * * WHEN LISTED AND ASSESSED. Personal property shall be listed and assessed annually with reference to its value on May 1, and if omitted on that day, shall be listed by or for the person acquiring it in the manner following: Sec. 1999. By whom listed. Personal property shall be listed in the manner following: Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the principal place of business of the owner, agent, or trustee residing.

Sec. 2008. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the principal place of business of the owner, agent, or trustee residing. Sec. 2009. Farm property of non-resident. When the owner of a farm property is a non-resident, the property shall be listed and assessed in the principal place of business of the owner, agent, or trustee residing.

Sec. 2013. Where listed in case of doubt. In case of doubt as to the principal place of business of the owner, agent, or trustee, the property shall be listed and assessed in the principal place of business of the owner, agent, or trustee residing.

Sec. 2014. Property of decedent. The personal property of a decedent shall be listed and assessed in the principal place of business of the executor or administrator.

Sec. 2015. Property of guardian. The personal property of a minor under guardianship shall be listed and assessed in the principal place of business of the guardian.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the principal place of business of the assignee or receiver.

Sec. 2017. Property moved between May and July. The owner of personal property, removed from one county, town, or district to another, shall be listed and assessed in the principal place of business of the owner, agent, or trustee residing in the county, town, or district to which it is removed.

Sec. 2018. Property of partner. The personal property of a partner in a partnership shall be listed and assessed in the principal place of business of the partnership.

Sec. 2019. Property of trustee. The personal property of a trustee shall be listed and assessed in the principal place of business of the trustee.

Sec. 2020. Property of executor. The personal property of an executor shall be listed and assessed in the principal place of business of the executor.

Sec. 2021. Property of administrator. The personal property of an administrator shall be listed and assessed in the principal place of business of the administrator.

Sec. 2022. Property of guardian. The personal property of a guardian shall be listed and assessed in the principal place of business of the guardian.

Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such rate as may be determined in either case shall be as binding as if fixed hereby.

Sec. 2024. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, a list of the property owned by him on May 1 of the current year, and a list of the property owned by him on the first day of the current year, and a list of the property owned by him on the first day of the current year, and a list of the property owned by him on the first day of the current year.

Sec. 2025. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a true and correct list of the property owned by him, or that the person under oath in regard to the amount of the property he is listing, has not made a true and correct statement of the same, the assessor may take the person or the principal according to the best judgment and information in his possession, or under his control, which by this chapter he is required to list for taxation as agent or as accounting officer, partner, factor, or in any other capacity, but he is not to be held liable for any error or omission which it is required to list and return as its capital and property for taxation in this State.

Sec. 2026. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a true and correct list of the property owned by him, or that the person under oath in regard to the amount of the property he is listing, has not made a true and correct statement of the same, the assessor may take the person or the principal according to the best judgment and information in his possession, or under his control, which by this chapter he is required to list for taxation as agent or as accounting officer, partner, factor, or in any other capacity, but he is not to be held liable for any error or omission which it is required to list and return as its capital and property for taxation in this State.

Sec. 2027. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a true and correct list of the property owned by him, or that the person under oath in regard to the amount of the property he is listing, has not made a true and correct statement of the same, the assessor may take the person or the principal according to the best judgment and information in his possession, or under his control, which by this chapter he is required to list for taxation as agent or as accounting officer, partner, factor, or in any other capacity, but he is not to be held liable for any error or omission which it is required to list and return as its capital and property for taxation in this State.

Sec. 2028. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a true and correct list of the property owned by him, or that the person under oath in regard to the amount of the property he is listing, has not made a true and correct statement of the same, the assessor may take the person or the principal according to the best judgment and information in his possession, or under his control, which by this chapter he is required to list for taxation as agent or as accounting officer, partner, factor, or in any other capacity, but he is not to be held liable for any error or omission which it is required to list and return as its capital and property for taxation in this State.

Inguadona

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 make out, 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 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 of personal property, and the list of personal property becoming subject to assessment and taxation every even numbered year may be appended to the list of real property. 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 attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending said 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 Report

FORM 34 MILLER-DAY COMPANY, MINNEAPOLIS

NAME OF OWNER

Collection of Taxes of 1939, Town of Inquadena, Cass County, Minnesota.

FUNDS	March Settlement 1940	June Settlement 1940	Nov. Settlement 19...	Am't Collected from Nov. 19... to First Monday in Jan. 19...	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	358	1329							
State School	592	1296							
Teachers' Ins. and Ret. Fund									
County Revenue	2189	8115							
County Road and Bridge	167	619							
County Poor	1886	6992							
County Bond and Interest	1543	5718							
County Old Age Assistance	1467	5442							
Town Revenue	494	1830							
Town Road and Bridge									
Town 1 Mill Dragging	99	364							
Town State Loan	7403	27442							
Town Bonding Phone	494	1830							
Town Fire Patrol									
School Local 1 Mill	99	365							
School Special	2377	5769							
State Loan School	431	1638							
School <i>Relief Agency</i>	2071	6614							
School <i>Building</i>	185	907							
School <i>Bonds</i>	1010	3063							
Money and Credits	1800								
TOTALS	24665	79333							

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. C1	63	1574	2537	191	2983	760											
" " " Bonds	1010	1893	2903	3063	5742												
" " " 1m	36	803	1781	380	1781	572											
" " " 1m	185	1781	1966	907	872												
TOTALS	1294	2399	2502	619	4335	5769	825	2183	56	1835	56	1835	56	1835	56	1835	

Assessment Roll and Tax List of Unplatted Real Property in the Town of Inquadana, 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 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, 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.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Ingalona, 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, 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.

3985

98

2245 62

2307

PAID IN FULL MAR 18 1940

2307

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Inquadana, 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.

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, 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.

