

ASSESSMENT & TAX LIST

Lima  
1936

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1936.

County, Minn.,

APR 15

W. E. Sherwin Assessor of the Town of Deam

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.

W. E. Sherwin 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 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.

Sec. 1990. By whom listed. Personal property shall be listed in the manner following: 1. Every piece of real estate owned by a person or corporation, or by a partnership, or by a trust, or by an agent, shall be listed by the owner thereof.

Sec. 2005. Machinery and manufactured goods. The personal property pertaining to the business of a manufacturer, contractor, or carrier shall be listed in the town or district where his business is carried on.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, and any railroad company, or other person, owning, leasing, or operating any elevator, or any warehouse, or any other structure, or any machinery, or any other property, shall be listed and assessed by the person or persons in charge thereof.

Sec. 2012. Personal property of decedent. The personal property of a decedent, at the time of his death, shall be listed and assessed in the same manner as if he were living at the time of his death.

Sec. 2013. Personal property of guardian. The personal property of a guardian, at the time of his appointment, shall be listed and assessed in the same manner as if he were living at the time of his appointment.

Sec. 2014. Estates of decedent. The personal property of a decedent, at the time of his death, shall be listed and assessed in the same manner as if he were living at the time of his death.

Sec. 2015. Personal property of executor. The personal property of an executor, at the time of his appointment, shall be listed and assessed in the same manner as if he were living at the time of his appointment.

Sec. 2016. Personal property of trustee. The personal property of a trustee, at the time of his appointment, shall be listed and assessed in the same manner as if he were living at the time of his appointment.

Sec. 2017. Assessor may enter dwellings, etc. Any officer or agent of the assessor may enter any dwelling, or other place, for the purpose of assessing property, and may view the same, and may take such measures as may be necessary to enable him to do so.

Sec. 2018. Classification of Property. What percentages of full value shall be assessed for various classes of property, shall be ascertained by the assessor, and he shall make a list of the same, and shall file the same with the auditor.

Sec. 2019. Failure to obtain list. In case of failure to obtain a list of property, the assessor shall estimate the value of the property, and shall file the same with the auditor.

Sec. 2020. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly omits any tax or assessment, shall be liable to a fine of not more than \$100.

Sec. 2021. Classification of Property. What percentages of full value shall be assessed for various classes of property, shall be ascertained by the assessor, and he shall make a list of the same, and shall file the same with the auditor.

Sec. 2022. Failure to obtain list. In case of failure to obtain a list of property, the assessor shall estimate the value of the property, and shall file the same with the auditor.

Sec. 2023. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly omits any tax or assessment, shall be liable to a fine of not more than \$100.

Sec. 2024. Classification of Property. What percentages of full value shall be assessed for various classes of property, shall be ascertained by the assessor, and he shall make a list of the same, and shall file the same with the auditor.

Sec. 2025. Failure to obtain list. In case of failure to obtain a list of property, the assessor shall estimate the value of the property, and shall file the same with the auditor.

Sec. 2026. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly omits any tax or assessment, shall be liable to a fine of not more than \$100.

Sec. 2027. Classification of Property. What percentages of full value shall be assessed for various classes of property, shall be ascertained by the assessor, and he shall make a list of the same, and shall file the same with the auditor.

Sec. 2028. Failure to obtain list. In case of failure to obtain a list of property, the assessor shall estimate the value of the property, and shall file the same with the auditor.

Sec. 2029. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly omits any tax or assessment, shall be liable to a fine of not more than \$100.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 Range No. 25 Mer. P. M.

6	5	4	3	2	1
<i>Consolidated</i>					
7	8	9	10	11	12
<i>Sch. District # 1</i>					
13	17	15	15	14	13
19	20	21	22	23	24
<i>Unorganized</i>					
30	29	28	27	26	25
<i>School District</i>					
31	32	33	34	35	36

Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 1936.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES		POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING			Sec.	Twp.	Range	No. of Acres	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that condition by replacing 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 6250, of Mason's Minnesota Statutes, 1927.

Dated \_\_\_\_\_ 1936.  
Assessor \_\_\_\_\_

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the \_\_\_\_\_ of \_\_\_\_\_ in the \_\_\_\_\_  
County of \_\_\_\_\_ for the Year 1936

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of ..... Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of ..... Mill Per Bushel		Total Tax	REMARKS
										Dollars	Cts.		Dollars	Cts.		

Note ★ Assessors will not fill these Columns.

Form C

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 Town of Lima in said County, for the year 1936.

Witness my hand and official seal this 31st day of December, 1936.

[Signature]  
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Fourth day of January, A. D. 1937, of

L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal  
Property in the Town of Lima

in said County for the year 1936, as specified above, and amounting to Five thousand six hundred eighty three and 88/100 DOLLARS.

[Signature]  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

December 31, 1937.

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Lima in said County, for the year 1936, 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 receipted 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.

[Signature]  
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January 3, 1938.

I hereby certify that on the first Monday in January, 1938, I received of  
W. T. McKEOWN, County Treasurer, the Tax List of the Town of Lima in said County, for the year 1936, 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.

[Signature]  
County Auditor.

(SEAL)



Returns St

NAMES OF OWNERS

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

FUNDS	March Settlement	June Settlement	Nov. Settlement	Am't Collected from Nov. 1935 to First Monday in Jan. 1936	March Settlement	June Settlement	Nov. Settlement	TOTAL COLLECTED	BALANCE UNCOLLECTED
	1936	1936	1936	1936	1936	1936	1936	1936	1936
State Revenue	762	2121	2562	1718					
State School	55	238	288	192					
Teachers' Ins. and Ret. Fund	18	50	60	41					
Minn. Gen'l Hospital									
County Revenue	847	2359	2848	1912					
County Road and Bridge	317	883	1065	715					
County Poor	847	2359	2848	1912					
County Bond and Interest	1039	2889	3489	2341					
County Sinking	1039	2889	3489	2341					
Town Revenue	347	967	1169	753					
Town Road and Bridge	1043	1905	3504	2551					
Town 1 Mill Dragging	69	193	233	157					
Town State Loan	4171	11610	14020	9407					
Town Building									
Town Fire Patrol	347	965	1169	783					
Sinking	141	535	361	158					
School Local 1 Mill	69	193	233	157					
School Special	1777	2903	3586	2352					
School State Loan	245	450	1004	810					
School <i>Efficiency</i>	1251	2623	4863	3160					
School <i>Dept + Interest</i>	578	1059	2365	1905					
School <i>Building</i>	33	127	86	38					
Money and Credits	255		45						
TOTALS	15280	38319	49287	33833	34547	397123			56838

SCHOOL DISTRICTS	March Settlement			June Settlement			November 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				
School District No. 01	3610	06	245	66	975	1050	14723	02	10	07	102	49	119	1786	810	8192
" " " "	2140	84	782	245	19	86	1059	45	86	433	236	55	1905	35723		
" " " "	33	771	804	127	190	845	335	86	1286	3613	22	49	38	566	158	988
" " " "	Def	167	84	33	11	45	746	37	84	127	33	34	705	430	82	
TOTALS	6930	78	997	193	5526	2171	7890	233	8447	3816	124	98	157	4445	4578	9180

*Compare in page totals in figuring book = 01*

Note ★ Assessors w

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima  
 Unplatted Real Estate Assessed at 33 1/4 Per Cent of True and Full Value; Attached Machinery at 33 1/4 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 1/4 Per Cent, Class 3.

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

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					TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1937	June Settlement 1937	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	REMARKS					
		SUBDIVISION	Sec. of Lot	Town or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements True and Full Value of Buildings and other Structures	Total True and Full Value of Lands Including all Structures Improvements and Machinery	Assessed Value of Homesteads up to \$4000 at 20 Per Cent Class 3B	Assessed Value of Remainder at 33 1/4 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	District No.	District No.	District No.	District No.														Total General Tax	Ditch No.	Ditch No.	Ditch No.	Ditch No.
U. S. of America		NE 1/4 of NE 1/4		1 141 75	39 95																																	
"		NW 1/4 of NE 1/4			39 95																																	
"		SW 1/4 of NE 1/4			40																																	
"		SE 1/4 of NE 1/4			40																																	
"		NE 1/4 of NW 1/4			39 75																																	
"		NW 1/4 of NW 1/4			39 65																																	
"		SW 1/4 of NW 1/4			40																																	
"		SE 1/4 of NW 1/4			40																																	
U. S. of America		NE 1/4 of SW 1/4			40																																	
J. B. Walker		NW 1/4 of SW 1/4	"	"	40																																	
"		SW 1/4 of SW 1/4	"	"	40																																	
"		SE 1/4 of SW 1/4	"	"	40																																	
U. S. of America		NE 1/4 of SE 1/4			40																																	
"		NW 1/4 of SE 1/4			40																																	
"		SW 1/4 of SE 1/4			40																																	
"		SE 1/4 of SE 1/4			40																																	

4996

4996

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

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







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

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

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

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, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS.























Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, 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 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, November Settlement 1937, Penalty, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Unplatted Real Estate Assessed at 33 1/4 Per Cent of True and Full Value; Attached Machinery at 33 1/4 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 1/4 Per Cent, Class 3.

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





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

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.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Nestor Beckman, Anderson & Hawkinson, etc.

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

Table with columns: 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, November Settlement 1937, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 117, 78, 76, 74, etc.





































UNPLATTED  
 Tabular Statement of Taxable Unplatted Real Property Assessment of the Township of Linna, County of Cass, Minnesota, 1926  
 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.

FORM	Number of Acres of Land Assessed		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	EQUALIZED VALUATIONS		REMARKS
	Acres	100ths		True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	
Footings Brought Forward from Page	1	120	600			600		200	200	200		
" " " " "	2	63680	3210			3210		1070	1070	1070		
" " " " "	3	440	2220			2220		740	740	740		
" " " " "	4	240	1221			1221		407	407	407		
" " " " "	5	19458	1002			1002		334	334	334		
" " " " "	6	58874	3876	1585		5461	776	494	1290	1290		
" " " " "	7	57939	4102	810		4912	611	561	1206	1172		
" " " " "	8	48160	2561	510		3071	358	427	485	757		
" " " " "	9	120	600			600		200	200	200		
" " " " "	10	40	201	70		271	63		67	63		
" " " " "	11											
" " " " "	12	280	1410			1410		470	470	470		
" " " " "	13	160	807			807		269	269	269		
" " " " "	14	200	1020			1020		340	340	340		
" " " " "	15	200	1209	250		1459	149	238	387	387		
" " " " "	16	640	3419	351		3770	85	1115	1200	1200		
" " " " "	17	53034	3420	1644		5064	750	571	1248	1189		
" " " " "	18	46752	2730	365		3095	183	725	408	918		
" " " " "	19	63158	3237			3237		1079	1079	1079		
		655045	26846	5619		42364	2887	9207	12197	12093		
			36707	5588		4290	3005	9089	12093			

