ASSESSMENT & TAX LIST

Rogers

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS **County, Minn.,** APR 5 1938 1938

Alvin Danielson *Assessor of the* Town of Rogers

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town *for the year 1938, 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.

[illegible] *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 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.

Sec. 1999. **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 his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. 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 or administrator.

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

6. The property of a body politic or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

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

Sec. 2005. **Merchants and manufacturers.** The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. **Farm property of non-resident.** When the owner of livestock 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 situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212, Laws 1925. **Household Goods.** All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. **Elevators, etc., on railroad.** All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. **Personal property of electric light and power companies in cities and villages.** Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306, Laws 1925. **Personal property of electric light and power companies outside of cities and villages.** Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. **Estates of decedents.** The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. **Persons under guardianship.** The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. **Assignees and receivers.** Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. **Property moved between May and July.** The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. **Where listed in case of doubt.** In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. **Lists to be Verified.** Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. **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 full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. **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 amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. **Assessor may enter dwellings, etc.** Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. **False statement regarding taxes.** Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

CHAPTER 56

Extra Session Laws 1937

Section 1. That Mason's Minnesota Statutes of 1927, Section 1993, Class 3b and Class 3c, as amended by Laws 1933, Chapter 359, be amended so as to read as follows:

"Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three 'b' (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓% and 40% of the true and full value thereof respectively.

"Class 4. All property not included in the preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof."

Section 2. This Act shall take effect and be in full force and effect from and after January 1, 1937.

Approved July 23, 1937.

Section 1986, Mason's Minnesota Statutes, 1927. 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 personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

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.*

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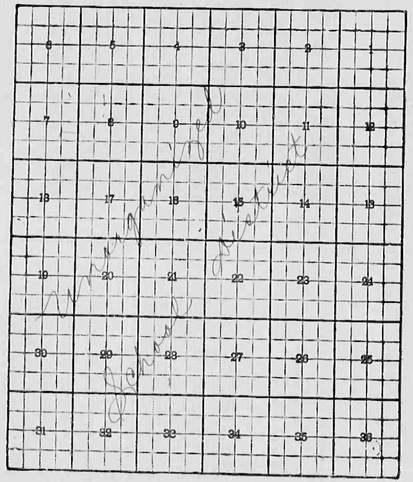
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 27 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1938.

FORM 1— HILLSBURG CONTRY, WINFIELD, S

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 and now Lines in Best Shape each way	Have the Trees been Kept in Good 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 ..... *1938.* ..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1938.

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.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and full Value of Machinery Permanently attached to Real Estate Dollars	Total True and Full Value of Lands including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	REMARKS
Sobieski Catholic Church	1 ac. of Sec 8 No	13	142	27	1			25	3000		3075		

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2 MINNESOTA COMPTROLLER, MINNESOTA

NAMES OF OWNERS	DESCRIPTION					FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS					REMARKS
	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	SUBURBS AND IMPROVEMENTS				
					Acres / 100ths		Dollars	True and Full Value of Buildings and other Structures Dollars	True and full value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands including all Structures, Improvements and Machinery Dollars	

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* Rogers *in said County, for the year 1938.*

Witness my hand and official seal this 31st *day of* December *1938.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Second day of January, A. D. 1939, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town *of* Rogers *in said County for the year 1938, as specified above, and amounting to* $3,159 30/100 *DOLLARS*

Three thousand one hundred fifty nine 30/100

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1, 1940

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town *of* Rogers *in said County, for the year 1938, 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.*

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

..... *19*.....

I hereby certify that on the first Monday in January, 1940, I received of W. T. McKROWN, County Treasurer, the Tax List of the ..... *of* ..... *in said County, for the year 1938, 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) ..... *County Auditor.*

Assessor's Retur

FORM 2

NAMES OF OWNERS.

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Rogers

No. School District	Valuation of Money and Credits	Valuation by School Districts: Value of Lands other than Town Lots Including Structures	Value of Town and City Lots Including Structures	Personal Property	Total Value of all Property Except Money and Credits	Rate of State Taxes: State Rev.	State Sch'l	Teachers' Inst. & Rec. Fund	Total Rate of State Tax
	Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills
9 Rog.		13720		476	14196	2.33	23	3.18	5.81

No. School District	Rate of County Taxes: Co. Rev.	Co. R.&B.	Co. Poor	Co. Bond and Int.	Old Age Assist.				Total Rate of County Tax
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
9 Rog.	4.19	2.26	1.82	2.76	1.48	1.38			13.84

No. School District	Rate of Town, City or Village Taxes: Town Rev.	Town R.&B.	1 Mill Imp.	Town State Loan	Town Bldg.	Fire Patrol	Tel. Bldg.		Total Rate of Town, City or Village Tax
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
9 Rog.	5.15	1.54		5.42					12.61

No. School District	Rate of School Taxes: Local 1 Mill	Special	Sch'l Site Loan	Del.	Tel. Bldg.				Total Rate of Sch'l Tax	Total Rate of All Taxes
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
9 Rog.	1.15	5	5	5.7					11.7	27.60
	1.30	5	5	5.7					11.7	23.76

Total No. Acres 5642 ... Total Levy $ 3157.30 ... Book Footings $ 3157.30

State of Minnesota,
County of Cass. } ss.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct schedule of the valuations of the taxable property in the ... of Rogers ... as appears from the several tax rolls of said County, for the year A. D. 1928.

In witness whereof I have hereunto set my hand and official seal this ... day of ... A. D. 1928.

L. C. Peterson
County Auditor.

SEAL

RATES AND TAXES

Cass County, State of Minnesota.

TAXES LEVIED

Local 1 Mill and Special School Taxes by Districts

Local 1 Mill	Special	State Loan	Total School Tax
1372	20580	6860	7135
48	1428	238	248

Local 1 Mill	Special	State Loan	Total School Tax
6860	42807
238	2200

All Other Taxes

Funds	Tax	Amounts
State Revenue	2.33	2448
State School Teachers' Insurance and Retirement Fund	.23	241
D. Bell	3.15	3415
" North 419		4493
" S 419		1545
County Revenue		3245
County Road and Bridge		2294
County Poor		2233
County Bond and Interest		2098
County Old Age Assistance		1979
Town Revenue		2098
Town Road and Bridge		2295
Town 1 Mill Dragging		1420
Town State Loan		7440
Town Building		
Town Fire Patrol		
Telephone		2098
Sinking		5007
School Legal 1 Mill		1420
School Special		2200
School State Loan		7098
School Deficiency		2669
School Bldg.		7585
Money and Credits		
TOTAL		31530

Assessor's Retu

FORM 2—BILL BOOK COMPANY, MINN.

NAMES OF OWNERS

Collection of Taxes of 1938, Town of Rogers, Cass County, Minnesota.

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	378	1761	1087	07					
State School	452	827	636	11					
Teachers' Ins. and Ret. Fund									
County Revenue	1786	6852	5938	41					
County Road and Bridge	123	475	410	03					
County Poor	1231	4744	4087	28					
County Bond and Interest	1154	4449	3833	26					
County Old Age Assistance	1044	4026	3522	24					
Town Revenue	391	1505	1297	09					
Town Road and Bridge	1172	4516	3890	27					
Town Mill Dragging	78	301	259	02					
Town State Loan	4093	15777	13591	94					
Town ~~Building~~ Pkgs	391	1505	1297	09					
Town ~~Bar Dam~~ Parking	2753	10609	9134	63					
School Local 1 Mill	78	301	259	02					
School Special	1666	4641	3885	27					
School State Loan	391	1505	1297	09					
School Refunding	391	1505	1297	09					
School Building	406	1566	1349	09					
Money and Credits									
TOTALS	17745	66457	57066	400	15161	146029	173355	14654	315730

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Tax Collected	Balance Uncollected
School District No. 2m	78	1666	3912937	301	4641	15155	9518	259	3885	12977	8090	02	27	1673	8		
" " "	391	1666	4061	1505	1666	15665		1297	1661	1349		09	1661	1673			
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" " "																	
TOTALS	469	1666	7972937	1806	4641	30771	9518	1556	3885	26468	090	11	27	18	8		

Assessment Roll and Tax List of Unplatted Real Property in the Pineu of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 400 [illegible]

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machines Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
U.S. of America		1	~~NE¼ of NE¼~~ Lot 1	1	144	27			Un.												
"		2	~~NW¼ of NE¼~~ " 2																		
		3	~~SW¼ of NE¼~~																		
"		4	SE¼ of NE¼ " 10																		
		5																			
"		6	~~NE¼ of NW¼~~ " 3																		
"		7	~~NW¼ of NW¼~~ " 4																		
"		8	SW¼ of NW¼																		
"		9	~~SE¼ of NW¼~~ " 5																		
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"		11	~~NE¼ of SW¼~~ " 6																		
"		12	NW¼ of SW¼																		
"		13	SW¼ of SW¼																		
"		14	SE¼ of SW¼																		
		15																			
"		16	~~NE¼ of SE¼~~ " 9																		
"		17	~~NW¼ of SE¼~~ " 9																		
		18	~~SW¼ of SE¼~~																		
F. M. Thompson		19	~~SE¼ of SE¼~~ " 8				40	75		40	179 ~~150~~			150		50	50		60		SOLD FOR TAXES
		20																			
							40	75			150			150		~~50~~	50		60		
											179			179		60					

Valuations of School Districts as Equalized by Tax Commission: District No. Un. Rate 21.76 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Unassessed Exemption ..... Mills $ cts.	State Tax on Non-Homestead 5.81 Mills $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. $ cts.	Ditch No. $ cts.	$ cts.	$ cts.	Total Taxes $ cts.		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Uncollected $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent as First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
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60					13	06	35					1341																		

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers Cass County, Minnesota, for Taxes for the Year 1938.

FORM ACCOUNTANT'S OFFICE

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate House Moved	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Railway Property actually Used in Land Value	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Amount Value of Homesteads up to amount at 100 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value 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	Sold for Taxes
							Acres	Hds			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U. S. of America		1	~~NE ¼ of NE ¼~~ Lot 1				7.14	57													
State of Minnesota		2	NW ¼ of NE ¼ " 2																		
"		3	SW ¼ of NE ¼																		
U. S. of America		4	SE ¼ of NE ¼																		
		5																			
Richard Wagner		6	NE ¼ of NW ¼ " 3				38	07	No		137 ~~115~~			115		38	38		46		
State of Minnesota		7	~~NW ¼ of NW ¼~~ " 4																		
U. S. of America		8	SW ¼ of NW ¼																		
"		9	SE ¼ of NW ¼																		
		10																			
"		11	NE ¼ of SW ¼																		
State of Minnesota		12	NW ¼ of SW ¼																		
U. S. of America		13	SW ¼ of SW ¼																		
"		14	SE ¼ of SW ¼																		
		15																			
"		16	NE ¼ of SE ¼																		
"		17	NW ¼ of SE ¼																		
"		18	SW ¼ of SE ¼																		
"		19	SE ¼ of SE ¼																		
		20																			
							38	07			~~115~~ 137			~~115~~ 137		~~38~~ 46	38		46		

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	% cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
													3													
													4													
													5													
46					10 01	27						1028	6	PAID IN FULL	JUN 10 1939	4559		1028	✓							
													7													
													8													
													9													
													10													
													11													
													12													
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													15													
													16													
													17													
													18													
													19													
													20													
46					10 01	27						1028														

FORM 4CD REVISED 1937 PRINTED

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

			DESCRIPTION OF PROPERTY					ASSESSOR'S VALUATION						EQUALIZED VALUES																													
									STRUCTURES & IMPROVEMENTS																																		
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Home stead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and other structures	~~True and Full Value of Machinery Permanently Placed in Real Estate~~	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Exemptions 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SIGN FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U S of America		1	~~N E ¼ of N E ¼~~ Lot 1	3	141	29															
"		2	N W ¼ of N E ¼ "	2																	
"		3	S W ¼ of N E ¼																		
"		4	S E ¼ of N E ¼																		
		5																			
"		6	~~N E ¼ of N W ¼~~ "	3																	
"		7	~~N W ¼ of N W ¼~~ "	4																	
"		8	S W ¼ of N W ¼ less Rip Rap																		
"		9	S E ¼ of N W ¼																		
		10																			
"		11	N E ¼ of S W ¼ " " "																		
"		12	N W ¼ of S W ¼ " " "																		
"		13	S W ¼ of S W ¼																		
"		14	S E ¼ of S W ¼ " " "																		
		15																			
"		16	N E ¼ of S E ¼																		
"		17	N W ¼ of S E ¼																		
"		18	S W ¼ of S E ¼ " " "																		
"		19	S E ¼ of S E ¼																		
		20																			

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 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Dollars	$ cts.	$ cts.	$ cts.	Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	..... $ cts.	..... $ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Dollars	Dollars	Dollars	Dollars																									
														1														
														2														
														3														
														4														
														5														
														6														
														7														
														8														
														9														
														10														
														11														
														12														
														13														
														14														
														15														
														16														
														17														
														18														
														19														
														20														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 465

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town of Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead
U. S. of America		1	~~NE ¼ of NE ¼~~ Lot 1 less Soo Ry.	4	147	27			
"		2	~~NW ¼ of NE ¼~~ Lot 2 less Soo Ry.						
"		3	SW ¼ of NE ¼						
"		4	SE ¼ of NE ¼ less Soo Ry.						
		5							
"		6	~~NE ¼ of NW ¼~~ Lot 3						
State of Minnesota		7	~~NW ¼ of NW ¼~~ 4						
U. S. of America		8	SW ¼ of NW ¼						
"		9	SE ¼ of NW ¼						
		10							
"		11	NE ¼ of SW ¼						
"		12	NW ¼ of SW ¼						
"		13	SW ¼ of SW ¼						
"		14	SE ¼ of SW ¼						
		15							
"		16	NE ¼ of SE ¼						
"		17	NW ¼ of SE ¼						
"		18	SW ¼ of SE ¼						
"		19	SE ¼ of SE ¼						
		20							

Assessor's Valuation; Equalized Values:

True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes

Valuations by School Districts as Equalized by Tax Commission:

District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	
													1
													2
													3
													4
													5
													6
													7
													8
													9
													10
													11
													12
													13
													14
													15
													16
													17
													18
													19
													20

Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hds.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures, Improvements and Improvements)	Structures & Improvements: True and Full Value of Dwellings and other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to limit of $1000 (see cent Class 3B)	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	Equalized Values: 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	Sold for Taxes
							Acres	Hds.			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	State of Minnesota	1	~~NE¼ of NE¼~~ Lot 1				5 141 r/														
		2	NW¼ of NE¼																		
		3	SW¼ of NE¼																		
	"	4	SE¼ of ~~NE¼~~				5														
		5																			
	U. S. of America	6	~~NE¼ of NW¼~~				8														
	"	7	~~NW¼ of NW¼~~ E½ of Lot 3																		
	Knute Erickson	8	E½ of SW¼ of NW¼				80			no	143 ~~120~~			120		48 ~~40~~	40		44		
	State of Minnesota	9	E½ of E½ of SE¼ of NW¼ Lot 12																		
		10																			
		11	NE¼ of SW¼																		
	Louis Erickson	12	NW¼ of SW¼				40			no	286 ~~240~~			240		95 ~~80~~	80		95		
	Knute Erickson	13	SW¼ of SW¼				40			yes	286 ~~240~~			240	57 ~~48~~		48		57		
		14	SE¼ of SW¼																		
		15																			
		16	NE¼ of SE¼																		
		17	NW¼ of SE¼																		
		18	SW¼ of SE¼																		
		19	SE¼ of SE¼																		
		20																			
							100				600 715			600 715	48 57	~~120~~ 143	168		200		

Cass County, Minnesota, for Taxes for the Year 1938.

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8	48					1044	28						1072 ½	1st Half Paid	JUN 8 - 1939	5730		536 ✓						536		543
9																										
10																										
11																										
12	95					2067	55						2122	2nd Half Paid 1st Half Paid	NOV 9 - 1939 JUN 8 - 1939	9777 5785		106 ✓		1061 ✓						
13	57					1240							1240	2nd Half Paid 1st Half Paid	OCT 21 1939 JUN 8 - 1939	5787 5780		620 ✓		620 ✓						
14																										
15																										
16																										
17																										
18																										
19																										
20	200					4357	83						4434													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10ths	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Income at 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands Including Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1			NE ¼ of NE ¼		6	147	27														
2	Oliver Erickson		~~NW ¼ of NE ¼~~ Lot 1				32	90		yes	281 ~~234~~			234	56 ~~46~~		46		56		
3	"		SW ¼ of NE ¼				40			"	310 ~~300~~	550		850	170 ~~170~~		170		181		
4	Geo. Erickson		SE ¼ of NE ¼				40			no	300 ~~300~~	400		700		233 ~~233~~	233		253		SOLD FOR TAXES
5																					
6	O. & Alex Robbins		~~NE ¼ of NW ¼~~ " 3				39	84		yes	281 ~~236~~			236	56 ~~47~~		47		56		SOLD FOR TAXES
7	"		~~NW ¼ of NW ¼~~ " 4				41	21		"	310 ~~300~~	750		1050	221 ~~210~~		210		221		SOLD FOR TAXES
8	Emil Borman		~~SW ¼ of NW ¼~~ " 5				41	29		no	293 ~~246~~			246		98 ~~82~~	82		98		SOLD FOR TAXES
9	"		SE ¼ of NW ¼				40			"	286 ~~240~~			240		95 ~~80~~	80		95		SOLD FOR TAXES
10																					
11	Ida May Meyers		NE ¼ of SW ¼				40			no	286 ~~240~~	100		340		129 ~~113~~	113		129		
12	"		~~NW ¼ of SW ¼~~ " 6				41	14		"	170 ~~145~~			145		57 ~~48~~	48		57		
13	Oscar Holzman		SW ¼ of SW ¼ " 7				40	97		no	195 ~~164~~			164		65 ~~55~~	55		65		SOLD FOR TAXES
14	Ida May Meyers		SE ¼ of SW ¼				40			no	238 ~~200~~			200		79 ~~67~~	67		79		
15																					
16	Anton Halverson		NE ¼ of SE ¼				40			yes	310 ~~300~~	750		1050	221 ~~210~~		210		221		
17	"		NW ¼ of SE ¼				40			yes	286 ~~240~~			240	57 ~~48~~		48		57		
18	Arnold Erickson	Geo. Sieve	SW ¼ of SE ¼				40			yes	238 ~~200~~			200	48 ~~40~~		40		48		
19	"	Cert. for Deed	SE ¼ of SE ¼ less 1½ ac. School				39			yes	278 ~~234~~	100		334	76 ~~67~~		67		76		
20																					
							601	87			3579 / 4249	2650		6229 / 6909	838 / 916	678 / 795	1516		1691		

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
24.68						5.81																				
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
56					1219							1219	2	2nd Half Paid 1st Half Paid	SEP 20 1939 APR 6 - 1939	5110 2391		2579		2579						
181					3939							3939	3	2nd Half Paid 1st Half Paid	APR 6 - 1939											
252					5484	146						5630	4											5630		
													5													
56					1219							1219	6	2nd Half Paid 1st Half Paid	OCT 25 1939 JUN 8 - 1939	9369 5216		3014		3014						
221					4809							4809	7	2nd Half Paid 1st Half Paid	OCT 25 1939 JUN 8 - 1939											
98					2132	57						2189	8											2189		
95					2067	55						2122	9											2122		
													10													
129					2807	75						2882	11	2nd Half Paid 1st Half Paid	NOV 2 1939 MAY 31 1939	7333 5203		2078		2077						
57					1240	33						1273	12	2nd Half Paid 1st Half Paid	NOV 2 1939 MAY 31 1939											
65					1414	38						1452	13											1452		
79					1719	46						1765	14											1765		1763
													15													
221					4809							4809	16	2nd Half Paid 1st Half Paid	NOV 14 1939 MAY 19 1939											
57					1240							1240	17	2nd Half Paid 1st Half Paid	NOV 14 1939 MAY 19 1939	10099 4470		3025		3024						
48					1044							1044	18	2nd Half Paid 1st Half Paid	OCT 31 1939 JUN 21 1939	8908 6223		1349		1349						
76					1654							1654	19	2nd Half Paid 1st Half Paid	OCT 31 1939 JUN 21 1939											
													20													
1691					34796	450						37246														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Enclosure Homestead	Assessor's Valuation: True and Full Value of Lands 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 Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount of $1000 Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: 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	Sold for Taxes
						Acres	Tenths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Richard C. Erickson		1 NE¼ of NE¼	7	142	17	40			no	220	150		370		123	123		137		
State of Minnesota		2 E½ of NW¼ of NE¼																		
Frank A. Rob Koen		3 SW¼ of NE¼				40			yes	230	150		380	76		76		85		
State of Minnesota		4 N½ of SE¼ of NE¼																		
"		5 W½ of NW¼ of NE¼																		
		6 NE¼ of NW¼																		
"		7 NW¼ of NW¼ Lot 1																		
"		8 SW¼ of NW¼ " 2																		
		9 SE¼ of NW¼																		
		10																		
		11 NE¼ of SW¼																		
		12 NW¼ of SW¼																		
		13 SW¼ of SW¼																		
Clara Jakob Olson		14 SE¼ of SW¼				40			no	200	200		200		67	67		77		SOLD FOR TAXES
Oliver Erickson		15 Lot 4				42.09				200	200		200		67	67		79		
Geo. R. Olson		16 S½ of NE¼ of SE¼				20			no	100	100		100		33	33		40		SOLD FOR TAXES
		17 NW¼ of SE¼																		
State of Minnesota		18 SW¼ of SE¼																		
Clara Jakob Olson		19 SE¼ of SE¼				40			yes	260	150		410	82		82		97		SOLD FOR TAXES
		20																		
						222.09				1210	450		1660	158	290	448		512		
										1440			1890	177	335					

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 27.46 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Levy Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
137					29 81	80						30 61	1st Half Paid 2nd Half Paid	OCT 12 1939 APR 19 1939	$5 43 30 64		18 30 ✓		15 31 ✓						
85					18 50							18 50	1st Half Paid 2nd Paid	OCT 9 1939 MAY 15 1939	$2 49 22 01		10 00 ✓		8 50 ✓						
79					17 19	46						17 65												17 65	
79					17 19	46						17 65	2nd Half Paid 1st Half Paid	NOV 7 1939 MAY 27 1939	7475		8 83		8 83 ✓						
40					8 70	23						8 93												8 93	
92					20 02							20 02	PAID IN FULL	MAY 22 1939	4505		20 02 ✓								
512					111 41	1 95						113 36													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 4CD—REVISED 1937—PRINTED

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Previously Added to Tax Roll (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 10 per cent Class 3b (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼	8	14	17															
2			NW¼ of NE¼																		
3	Hans N. Lien		SW¼ of NE¼				40			Yes	167 140			140	33 28		28		33		
4			SE¼ of NE¼																		
	U.S. of America		Lot 8																		
6	Hans N. Lien		NE¼ of NW¼				40			Yes	238 200	700		900	188 180		180		188		
7	Knute Erickson		NW¼ of NW¼				40			Yes	237 250	750		1000	209 200		200		209		
8	O. E. Countryman		SW¼ of NW¼				40			No	238 200			200		79 67	67		79		SOLD FOR TAXES
9	Hans N. Lien		SE¼ of NW¼				40			Yes	167 140			140	33 28		28		33		
10																					
11	State of Minnesota		W½ of NE¼ of SW¼																		
12			NW¼ of SW¼																		
13	Arnold Erickson		SW¼ of SW¼				40			No	240 240			240		83 70	70		83		
14	State of Minnesota		W½ of SE¼ of SW¼																		
15																					
16	"		~~NE¼ of SE¼~~ Lot 1																		
17	"		~~NW¼ of SE¼~~ " 4																		
18			SW¼ of SE¼																		
19			SE¼ of SE¼																		
20																					
							240				1140 1350			~~2590~~ 2807	~~436~~ 463	~~137~~ 162	~~573~~		625		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 21.64 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3	33					7 18							7 18	1st Half Paid 1st Half Paid	OCT 11 1939 JUN 21 1939	83 00 6225		3 59		3 59					
4																										
5	188					40 91							40 91	1st Half Paid 1st Half Paid	OCT 11 1939 JUN 21 1939	83 00 2045		20 45		20 45					
6	209					45 48							45 48	1st Half Paid 1st Half Paid	OCT 11 1939 JUN 8 1939	83 00 5780		22 74		22 74					
7	79					17 19	46						17 65											17 65		
8	33					7 18							7 18	1st Half Paid 1st Half Paid	OCT 11 1939 JUN 21 1939	83 00 6225		3 59		3 59					
9																										
10																										
11																										
12																										
13	88					18 06	48						18 54											18 54		
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	625					136 00	94						136 94													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

FORM ACO

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead
		1	N E ¼ of N E ¼	9	141	27				
State of Minnesota		2	N W ¼ of N E ¼							
		3	S W ¼ of N E ¼							
		4	S E ¼ of N E ¼							
"		5	Lot 13							
"		6	~~N E ¼ of N W ¼~~ Lot 9							
"		7	~~N W ¼ of N W ¼~~ " 1							
		8	S W ¼ of N W ¼							
"		9	S ~~E ¼ of N W ¼~~ " 8							
		10								
"		11	~~N E ¼ of S W ¼~~ " 7							
"		12	~~N W ¼ of S W ¼~~ " 3							
		13	S W ¼ of S W ¼							
		14	S E ¼ of S W ¼							
		15								
		16	N E ¼ of S E ¼							
"		17	~~N W ¼ of S E ¼~~ " 6							
"		18	~~S W ¼ of S E ¼~~ " 5							
"		19	S E ¼ of S E ¼							
		20								

	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

	Valuations by School Districts as Equalized by Tax Commission: District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	... ($ cts.)	... ($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres)	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements) Dollars	Structures & Improvements: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	Sale for Taxes
State of Minnesota		1 NE¼ of NE¼ Less Right of Way	10	142	27														
U. S. of America		2 NW¼ of NE¼ " " " "																	
		3 SW¼ of NE¼																	
"		4 SE¼ of NE¼																	
		5																	
"		6 NE¼ of NW¼																	
"		7 NW¼ of NW¼																	
State of Minnesota		8 SW¼ of NW¼																	
"		9 SE¼ of NW¼																	
		10																	
		11 NE¼ of SW¼																	
		12 NW¼ of SW¼																	
U. S. of America		13 SW¼ of SW¼																	
"		14 SE¼ of SW¼																	
		15																	
"		16 NE¼ of SE¼																	
		17 NW¼ of SE¼																	
"		18 SW¼ of SE¼																	
"		19 SE¼ of SE¼																	
		20																	

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead Dollars	Rate and Tax Less Homestead Exemption ..... Mills $ cts.	State Tax on Non-Homestead ..... Mills $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	..... $ cts.	..... $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections in First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
													1														
													2														
													3														
													4														
													5														
													6														
													7														
													8														
													9														
													10														
													11														
													12														
													13														
													14														
													15														
													16														
													17														
													18														
													19														
													20														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (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 Lands (including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Limit of 20 per cent Class 3B	Assessed Value of Non-Homesteads at 33⅓ per cent Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery	Equalized Values: 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	Sold for Taxes
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Little Fallers Dakota		1	NE¼ of NE¼	11	14	27	40			no	288 200			200		67	67		79		SOLD FOR TAXES
U. S. of America		2	NW¼ of NE¼																		
"		3	SW¼ of NE¼																		
Little Fallers Dakota		4	SE¼ of NE¼				40			no	288 200			200		67	67		79		SOLD FOR TAXES
		5																			
U. S. of America		6	NE¼ of NW¼																		
"		7	NW¼ of NW¼ Conveyed to U.S.																		
"		8	SW¼ of NW¼ Rgt. Way																		
"		9	SE¼ of NW¼ " " "																		
		10																			
"		11	NE¼ of SW¼ " " "																		
"		12	NW¼ of SW¼																		
"		13	SW¼ of SW¼																		
"		14	SE¼ of SW¼																		
		15																			
Little Fallers Dakota		16	NE¼ of SE¼				40			no	288 200			200		67	67		79		SOLD FOR TAXES
U. S. of America		17	NW¼ of SE¼ " " "																		
"		18	SW¼ of SE¼ " " "																		
Little Fallers Dakota		19	SE¼ of SE¼ less Rgt. Way				37.51			no	225 190			190		63	63		75		SOLD FOR TAXES
		20																			
							157.51				790 940			790		264 312	264		312		

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate / Dollars	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		Dollars Cents	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
79					17 19	46						17 65	1 ✓											17 65	
													2												
													3												
79					17 19	46						17 65	4 ✓											17 65	
													5												
													6												
													7												
													8												
													9												
													10												
													11												
													12												
													13												
													14												
													15												
79					17 19	46						17 65	16 ✓											17 65	
													17												
													18												
75					16 32	44						16 76	19 ✓											16 76	
													20												
312					67 39	182						69 71													

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Rogers

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Line	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land (Including Improvements and Improvements) Dollars	Structures & Improvements: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Previously Included in Real Estate Dollars	Total True and Full Value of Land (including all Structures, Improvements and Machinery) Dollars	Assessed Value of Homesteads up to Exempt 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Land (including all Structures, Improvements and Machinery) Dollars	Equalized Values: Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minn. Tax Commission Dollars	Sold for Taxes
1	D. M. Thompson		NE¼ of NE¼	17	114	27	40			No	~~200~~ 238			200		67	67	80		SOLD FOR TAXES
2	U. S. of America		NW¼ of NE¼																	
3	"		SW¼ of NE¼																	
4	"		SE¼ of NE¼																	
5																				
6	"		NE¼ of NW¼																	
7	"		NW¼ of NW¼																	
8	"		SW¼ of NW¼																	
9	"		SE¼ of NW¼																	
10																				
11	Minn. & S. L. Ry. Co.		NE¼ of SW¼				40			No	~~200~~ 238			200		67	67	79		SOLD FOR TAXES
12	" "		NW¼ of SW¼				40			No	~~200~~ 238			200		67	67	79		SOLD FOR TAXES
13	D. M. Thompson		SW¼ of SW¼				40			No	~~200~~ 238			200		67	67	79		SOLD FOR TAXES
14	"		SE¼ of SW¼				40			"	~~200~~ 238			200		67	67	79		SOLD FOR TAXES
15																				
16	U. S. of America		NE¼ of SE¼																	
17			NW¼ of SE¼																	
18	D. M. Thompson		SW¼ of SE¼				40			No	~~200~~ 238			200		67	67	80		SOLD FOR TAXES
19	U. S. of America		SE¼ of SE¼																	
20																				
							440				~~1200~~ 1428			~~1200~~ 1428		~~402~~ 476	402	476		

Line	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Assessed Valuation Non-Homestead Dollars	Rate and Tax Less Homestead Exemption ... Mills $ cts.	State Tax on Non-Homestead 5.8 Mills $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. $ cts.	Ditch No. $ cts.	$ cts.	$ cts.	Total Taxes $ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1	27 Mills																									
2	80					1741	46						1787											1787		
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11	79					1719	46						1765											1765		
12	79					1719	46						1765											1765		
13	79					1719	46						1765											1765		
14	79					1719	46						1765											1765		
15																										
16																										
17																										
18	80					1741	46						1787											1787		
19																										
20																										
	476					10358	276						10634													

Assessment Roll and Tax List of Unplatted Real Property in the Bowen of Bogus

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3

Cass County, Minnesota, for Taxes the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land	No. School District	Assessor's Valuation: 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 Fixed to Real Estate	Total True and Full Value Including all Structures, Improvements and Machinery	Assessed Value of Homestead up to 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
						Acres / 100's		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
A. Darnert		1 NE¼ of NE¼	13	137	27	40		4ea 214 180			180	43 36		36	43		
U. S. of America		2 NW¼ of NE¼															
Alaya Darnert		3 SW¼ of NE¼ (excl. 2 ac. th. w. w.)				38		7ea 224 190	800		1026 990	205 198		198	205		
Stella Mary Darnert		4 SE¼ of NE¼				40		" 238 200			200	48 40		40	48		
Indigue Catholic Parish		5 1 ac. w/f SW¼ of NE¼						no ~~$5~~ ~~3000~~			~~3005~~						
U. S. of America		6 NE¼ of NW¼															
"		7 NW¼ of NW¼ (excl. R.R. ry.)															
"		8 SW¼ of NW¼ " "															
Otter Tail Pwr. Co.		9 SE¼ of NW¼ " "				36.45		no 214 180			180	71 60		60	71		
		10															
" " "		11 NE¼ of SW¼ " "				39.43		" 232 195			195	77 65		65	77		
U. S. of America		12 NW¼ of SW¼															
Little Falls, Dakota		13 SW¼ of SW¼				40		no 119 100			100	40 33		33	40		SOLD FOR TAXES
"		14 SE¼ of SW¼				40		" 238 200			200	79 67		67	79		SOLD FOR TAXES
U. S. of America		15 (All of SE¼ lying N. of Ry. R.W. ry. and 1 ac. 0.5 ac. w/f Ry. R.W. ry.)															
Indigue Land Co.		16 NE¼ of S.E¼ (All of SE¼)															
"		17 NW¼ of S.E¼ (lying S. of Ry. R.W. ry.)				58.39		no 357 300			300	119 100		100	119		SOLD FOR TAXES
"		18 S.W¼ of S.E¼ (Ry. R.W. ry.)															
		19 S.E¼ of S.E¼															
Eleanor S. Darnert		20 (Except of NE¼ of S.E¼ - S. of Ry. R.W. ry.)				47		yes 101 85	100		201 185	40 37		37	40		
									~~1655~~	~~5900~~	~~5555~~	311	~~925~~	636			
						387.80			~~1650~~ 1934	~~9000~~	~~2339~~	326	286		722		

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate / Mills	Amount	Assessed Valuation Non-Homestead Exemption	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No. / Rate	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
21.44 Mills	43		936				936	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 5 1939	10068 5794		3121		3120						
2	205		4461				4461	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 5 1939											
3	48		1044				1044	2nd Half Paid 1st Half Paid	NOV 13 1939											
4																				
5																				
6																				
7																				
8	71		1545	41			1586											1586		1755
9																				
10	77		1676	45			1721											1721		1905
11																				
12	40		870	23			893											893		
13	79		1719	46			1765											1765		
14																				
15																				
16	119		2589	69			2658											2658		
17																				
18																				
19	40		870				870													
20	722		15710	~~234~~			15934	PAID IN FULL	MAY 17 1939	4002		870								

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

		DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION							EQUALIZED VALUES			
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Home Stead	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures	STRUCTURES & IMPROVEMENTS: True and Full Value of Machinery Personally Situated in Real Estate	Total True and Full Value of Lands (including Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount of $1000 per cent Class 3B	Assessed Value of Remainder at 33⅓ 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	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U. S. of America		1	NE ¼ of NE ¼				14 142 ac														
"		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼				Cost by Ry. Co.														
"		4	SE ¼ of NE ¼																		
		5																			
"		6	NE ¼ of NW ¼																		
"		7	NW ¼ of NW ¼																		
"		8	SW ¼ of NW ¼																		
"		9	SE ¼ of NW ¼																		
		10																			
U. S. of America		11	NE ¼ of SW ¼																		
"		12	NW ¼ of SW ¼																		
"		13	SW ¼ of SW ¼																		
"		14	SE ¼ of SW ¼																		
		15																			
"		16	NE ¼ of SE ¼																		
"		17	NW ¼ of SE ¼																		
"		18	SW ¼ of SE ¼																		
"		19	SE ¼ of SE ¼																		
		20																			

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 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills		..... Mills	..... Mills		Ditch No.	Ditch No.	.....	.....				Month	Day	Year											
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1															
													2															
													3															
													4															
													5															
													6															
													7															
													8															
													9															
													10															
													11															
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													17															
													18															
													19															
													20															

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

District No. Rate 27.60 Mills; State Tax on Non-Homestead 5.81 Mills; 419

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Acres	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	Total True and Full Value of Lands Including all Structures	Assessed Value of Homesteads	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures	Total Assessed Value as Equalized by the County Board	Sold for Taxes	Valuation by School District	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total Taxes	Paid / When Paid	Number of Receipt	Later settlements / Delinquent
1	U. S. of America		NE¼ of NE¼	15	142	27																		
2	"		NW¼ of NE¼																					
3	"		SW¼ of NE¼																					
4	"		SE¼ of NE¼																					
5																								
6	"		NE¼ of NW¼																					
7	"		NW¼ of NW¼																					
8	"		SW¼ of NW¼																					
9			SE¼ of NW¼																					
10																								
11	State of Minnesota		NE¼ of SW¼																					
12	U. S. of America		NW¼ of SW¼																					
13	William Stellflug		~~SW¼ of SW¼~~ Lot 1				36.85			298 ~~250~~	40	338 ~~290~~		97	97	113		113	2459	66	2525	PAID IN FULL MAY 11 1939	3774	1283
14	Frank O. Rogers		~~SE¼ of SW¼~~ " 1				39.45		no	262 ~~220~~		~~227~~		73	73	87		87	1893	51	1944	PAID IN FULL AUG 1 - 1939	7636	1452; Abated 14.44 / 32 / 14.12
15																								
16	U. S. of America		NE¼ of SE¼																					
17	Sigurd Wesslen		NW¼ of SE¼				40		no	196 165	100	296 265		88	88	99	SOLD FOR TAXES	99	2154	58	2212			2212
18			SW¼ of SE¼				40		"	119 100		100		33	33	40	SOLD FOR TAXES	40	870	23	893			$93
19	U. S. of America		SE¼ of SE¼																					
20																								
							156.30			~~735~~ 875	140	~~875~~ 1015		~~281~~ ~~291~~ 339	~~281~~ 291	339		339	1376	198	7574			

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 400

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3

In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Acres	100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) 179	True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		1	NE¼ of NE¼	16	142	27															
		2	NW¼ of NE¼																		
		3	SW¼ of NE¼																		
		4	SE¼ of NE¼																		
		5																			
		6	NE¼ of NW¼																		
Samuel G. Larson		7	~~NW¼ of NW¼~~ Lot 2				36	75		no	179 150			150		50	50		60		SOLD FOR TAXES
		8	SW¼ of NW¼																		
		9	SE¼ of NW¼																		
		10																			
		11	NE¼ of SW¼																		
		12	NW¼ of SW¼																		
		13	SW¼ of SW¼																		
		14	SE¼ of SW¼																		
		15																			
		16	NE¼ of SE¼																		
		17	NW¼ of SE¼																		
		18	SW¼ of SE¼																		
		19	SE¼ of SE¼																		
		20																			
							36	75			~~150~~ 179			~~150~~ 179		~~50~~ 60	50		60		

	Valuations by School Districts as Equalized by Tax Commission: District No. Rate 27.68 Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7	60					13 06	35						13 41											13 41		
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	60					13 06	35						13 41													

Assessment Roll and Tax List of Unplatted Real Property in the Sund of Roger, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or TM	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Previously Added to Real Estate	Assessor's Valuation: Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to limit of $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Validations by School Districts as Equalized by Tax Commission: District No. / Rate / Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						Acres	100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	$ cts.	$ cts.	$ cts.		$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Samuel G. Larson		1 NE ¼ of NE ¼	14	77	40		no	280	235			235		93	78	78		93		SOLD FOR TAXES	93		2024	54		2078	1												2078	
		2 NW ¼ of NE ¼																									2														
		3 SW ¼ of NE ¼																									3														
		4 SE ¼ of NE ¼																									4														
		5																									5														
		6 NE ¼ of NW ¼																									6														
Olaf Anderson		7 NW ¼ of NW ¼				40		yes	190	160	190		350	70	70		70	24			76		1654			1654	7	1st Half Paid	NOV 17 1939	959		1153		1023					1023	
"		8 SW ¼ of NW ¼				40		"	119	100			100	20	20		20	24			24		522			522	8	1st Half Paid	JUN 16 1939	1074											
		9 SE ¼ of NW ¼																										1st Half Paid	JUN 16 1939												
		10																									9														
		11 NE ¼ of SW ¼																									10														
State of Minnesota																											11														
Olaf Anderson		12 Olaf NW ¼ of SW ¼				40		yes	54	45			45	9	9		9	11			11		239			239	12													239	264
Hazel B. Murdock		13 SW ¼ of SW ¼				40			239	200			200	40	67		67	79			79		1719	46		1765	13	PAID IN FULL	APR 19 1939	30		1765									
"		14 S½ of NW ¼ SW ¼				20			119	100			100	20	33		33	40			40		870	23		893	14	PAID IN FULL	APR 19 1939	30		893									
		15																									15														
		16 NE ¼ of SE ¼																									16														
		17 NW ¼ of SE ¼																									17														
		18 SW ¼ of SE ¼																									18														
		19 SE ¼ of SE ¼																									19														
		20																									20														
						200				740	190		1030	99	178		277	323			323		7028	123		7151														
										1000			1190	111	212																										

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads up to True and Full Value of $1600, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres or Land	No. School District	Indicate Home stead	Assessor's Valuation: True and Full Value of Lands (including all improvements and Machinery) Dollars	Structures & Improvements: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Assessed Global to Real Estate Dollars	Total True and Full Value of Lands (including all improvements and Machinery) Dollars	Assessed Value of Homesteads up to limit of 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands (including all improvements and Machinery) Dollars	Equalized Values: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	Sold for Taxes
1			NE¼ of NE¼	18	144	27														
2	Lewis (Aggie Brown)		NW¼ of NE¼				40		yes	200			200	48 ~~70~~		40		44		
3	" "		SW¼ ~~of NE¼~~ Lot 3				34.40		"	150	500		650	130		130		135		
4			SE¼ of NE¼																	
5	Hazel B. Mundhenk		Lot 6				16		no	160			160	63	53	53		63		
6	Chas. Jakes Estate		NE¼ of NW¼				40		no	50			50	20	17	17		20		SOLD FOR TAXES
7	Oliver Erickson		NW¼ ~~of NW¼~~ Lot 1				84.01		no	170			170	67	57	57		67		
8			SW¼ of NW¼																	
9	M. A. Nelson		SE¼ ~~of NW¼~~ " "				29.75		yes	125			125	30 ~~25~~		25		30		
10	Chas. Horn		Lot 5 less 8 acres				105.00		yes	105	100		205	45 41		41		45		
11	Olaf J. Anderson		~~NE¼ of SW¼~~ less of Lot 5				x		yes	20			20	5 ~~4~~		4		5		
12			NW¼ of SW¼																	
13			SW¼ of SW¼																	
14	Bryant & Louise Nero		~~SE¼ of SW¼~~ less of Lot 5				43.30		no	43 36			36	14 12		12		14		
15	Cecil Logan & Mark Ratcliff		less of Lot 5				x		no	24 20	50		70	25 23		23		25		SOLD FOR TAXES
16	A. & A. R. Erickson		~~NE¼ of SE¼~~ less of Lot 5				1		no	14 12	50		62	22 21		21		22		
17			NW¼ of SE¼																	
18			SW¼ of SE¼																	
19			SE¼ of SE¼																	
20																				
							281.66			~~998~~ 1247	700		~~1648~~ 1947	~~250~~ 263	~~162~~ 211	406		474		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1													2nd Half Paid	SEP 18 1939	7967										
2	48				1044							1044	1st Half Paid	MAY 31 1939	4137				1991						
3	135				2938							2938	2nd Half Paid	SEP 18 1939											
													1st Half Paid	MAY 31 1939											
4																									
5	63				1371	37						1408	PAID IN FULL	APR 1 1939	3046		1408								
6	20				435	12						447													
7	67				1458	39						1497	2nd Half Paid	NOV 27 1939	7417									447	
													1st Half Paid	MAY 27 1939	4475										
8																									
9	30				653							653	PAID IN FULL	MAY 6 1939	3433		653								
10	45				979							979	PAID IN FULL	JUN 8 1939	5782		979								
11	5				109							109	PAID IN FULL	JUN 16 1939	6175		109								
12																									
13																									
14	14				305	08						313	PAID IN FULL	JUN 22 1939	6425		313								
15	25				544	15						559	2nd Half Paid	SEP 18 1939	7969				279						
													1st Half Paid	MAY 31 1939	4138										
16	22				479	13						492	PAID IN FULL	APR 17 1939	3037		492								
17																									
18																									
19																									
20																									
	474				6031.5	124						10439													

Assessment Roll and Tax List of Unplatted Real Property in the Dewey of Rogers

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1400, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

Cass County, Minnesota, for Taxes for the Year 1938.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: Type and Full Value of Lands 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 Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	EQUALIZED VALUES: 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	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Dorothy Hulett		NE ¼ of NE ¼ Lot 1	19	145	27	40		no		11 9			9		4 3	3		4	
2			NW ¼ of NE ¼																	
3			SW ¼ of NE ¼																	
4			SE ¼ of NE ¼																	
5																				
6			NE ¼ of NW ¼																	
7			NW ¼ of NW ¼																	
8			SW ¼ of NW ¼																	
9			SE ¼ of NW ¼																	
10																				
11			NE ¼ of SW ¼																	
12			NW ¼ of SW ¼																	
13			SW ¼ of SW ¼																	
14	Chas. E. Bontryman		SE ¼ of SW ¼ Lot 6				35.85			Yes	204 175	150		354 325	65	65	65		24	
15																				
16			NE ¼ of SE ¼																	
17			NW ¼ of SE ¼																	
18			SW ¼ of SE ¼																	
19			SE ¼ of SE ¼																	
20																				
							35.85				179 229	150		329 369	65 72	3 4	68		76	

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. Rate 27.60 Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.81 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	4					87	02						89		PAID IN FULL	JUN 20 1939	7074		89								
2																											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14	72					1567							1567		PAID IN FULL	MAY 10 1939	37.32		1567								
15																											
16																											
17																											
18																											
19																											
20																											
	76					1654	02						1656														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Wx	No. School District	Indicate House stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads Up to $400 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼				40	47													
2			NW ¼ of NE ¼																		
3	Adeline H. Warwick		~~SW ¼ of NE ¼~~ Lot 4 less 1 1/2 rods				30			yes	240	200		440	88	88	88		88		
4			SE ¼ of NE ¼																		
5	~~Chas. E. Pullen~~ Kendall M. & Louise Berger		1 1/2 rods of Lot 4				5			yes	50	350		400	80	80	80		80		
6			NE ¼ of NW ¼																		
7	State of Minnesota		~~NW ¼ of NW ¼~~ Lot 1																		
8			SW ¼ of NW ¼																		
9			SE ¼ of NW ¼																		
10	Harold J. Harris		Lot 11 less 5 1/2 rods				18.1			no	114			114	45	38	38		45		SOLD FOR TAXES
11	Helen Farrar		~~NE ¼ of SW ¼~~ 50 x 75 of Lot 11				28			"	3			3		1	1		1		SOLD FOR TAXES
12			NW ¼ of SW ¼																		
13			SW ¼ of SW ¼																		
14			SE ¼ of SW ¼																		
15	Wm. Peter Kohlhaas & Catherine Kohlhaas		Lot 8				27.50			no	224			224	89	75	75		89		
16			NE ¼ of SE ¼																		
17			NW ¼ of SE ¼																		
18			SW ¼ of SE ¼																		
19	Otto & Pearl H. Dunn		~~SE ¼ of SE ¼~~ Lot 9				34			no	105			105	42	35	35		42		
20																					
							117.65				736	550		1286	168	146	314		356		
											836			1286	179	149	317				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 21.11 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 58 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																											
2																											
3	97					21.11							21.11	PAID IN FULL	MAY 18 1939	3904		21.11 ✓									
4																											
5	82					17.84							17.84 ✓	1st Half Paid 2nd Half Paid	OCT 4 1939 MAY 3 1939	8176 3398		8.92 ✓		8.92 ✓						
6																											
7																											
8																											
9																											
10	45					9.79	26						10.05											10.05			
11	1					.22	01						.23											.23			
12																											
13																											
14																											
15	89					19.37	52						19.89											19.89		22.01	
16																											
17																											
18																											
19	42					9.14	24						9.38 ✓	PAID IN FULL	NOV 13 1939	9736				9.38	.23 ✓						
20																											
	356					77.47	103						78.50														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	IWs	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands (including all Improvements, Structures, and Machinery) (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	State of Minnesota		~~NE¼ of NE¼~~ Lot 1	21	142	27															
2	"	Archie L. Walker	NW¼ of NE¼	"	"	"											Auditor's Assessment			1/3/39	
3	"	Red River Lbr Co	SW¼ of NE¼																		
4	Elmer Elliot		SE¼ of NE¼				40			Yes	~~155~~ 130	50		~~205~~ 180	~~41~~ 36		36		41		SOLD FOR TAXES
5																					
6	~~Alexander B. McLaughlin~~	Ezra E. Smith	~~NE¼ of NW¼~~ 2				41.25			no	~~142~~ 120			120		~~48~~ 40	40		48		
7			NW¼ of NW¼																		
8			SW¼ of NW¼																		
9	Robert H. Ferrin	Albert Lavoie	~~SE¼ of NW¼~~ 3				40			no	~~260~~ 220	180		~~440~~ 400		~~147~~ 133 100	133 100		147		SOLD FOR TAXES
10																					
11	"	"	~~NE¼ of SW¼~~ 4				39.30			"	~~119~~ 100			100		~~40~~ 33	33		40		SOLD FOR TAXES
12			NW¼ of SW¼																		
13			SW¼ of SW¼																		
14			SE¼ of SW¼																		
15	Minneapolis Northfield & Southern Railway Co.		Lot 5				37			no	~~214~~ 180			180		~~71~~ 60	60		71		
16	Robert H. Ferrin	Albert Lavoie	NE¼ of SE¼				40			no	~~167~~ 140			140		~~56~~ 47	47		56		SOLD FOR TAXES
17	"	"	NW¼ of SE¼				40			"	~~167~~ 140			140		~~56~~ 47	47		56		SOLD FOR TAXES
18	State of Minnesota		~~SW¼ of SE¼~~ 7																		
19	U. S. of America		~~SE¼ of SE¼~~																		
20																					
							1055				~~1030~~ 1227	230		~~1160~~ ~~1260~~ 1457	~~36~~ 41	~~327~~ ~~360~~ 418	363 396		459		

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... 27 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																											
2																											
3																											
4	51					1.10	30						1.40	1	1st Half Paid	SEP 18 1939											
5	87					1.93	51						1.44	2	1st Half Paid	SEP 18 1939	8001				15.42				5.70	4.31	10.01
6	41					892							892	3											9.72	1.44	11.16
7														4											8.92		8.92
8	48					1.044	28						1.072	5	1st Half Paid	JUN 19 1939	6324		5.32						5.40		5.40
9														6													
10	147					3.199	85						3.284	7	PAID IN FULL	MAR 4 1939											
11														8													
12	40					870	23						893	9	PAID IN FULL	MAR 4 1939		32.57	41.77								
13														10													
14														11	PAID IN FULL	MAR 4 1939											
15														12													
16														13													
17														14													
18	71					1.545	41						1.586	15	1st Half Paid	JUN 22 1939	6458		7.93						7.93		7.93
19	56					1.219	33						1.252	16	PAID IN FULL	MAR 7 1939											
20	56					1.219	33						1.252	17	PAID IN FULL	MAR 7 1939		32.57	25.04								
	459					9.988	243						10.231	18													
														19													
														20													

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

FORM 400 M-Minn. Stat. 1938

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $10000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

		DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION						EQUALIZED VALUES			
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Twp. or Blk.	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Home stead	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Machinery Personally Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homestead to Taxpayer at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ 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	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Mrs. Ida Pellet		1	NE¼ of NE¼	7	44	27	40			no	314 ~~180~~			180		71 ~~60~~	60		71		SOLD FOR TAXES
Frank O. Rogers		2	~~NW¼ of NE¼~~ Lot 1				50			no	262 ~~220~~	20		~~240~~ 282		94 ~~80~~	80		94		
Geo. E. Nash		3	~~SW¼ of NE¼~~ S½ of Lot 2				72.15			yes	202 ~~170~~	70		~~240~~ 272	54	48 ~~48~~	48		54		
F. M. Thompson		4	SE¼ of NE¼				40				190 ~~160~~			160		63 ~~53~~	53		63		SOLD FOR TAXES
Mrs. Margaret Brum		5	N½ of Lot 2				43.13			yes	190 ~~160~~	100		~~260~~ 290	58	52 ~~52~~	52		58		SOLD FOR TAXES
		6	NE¼ of NW¼																		
State of Minnesota		7	NW¼ of NW¼ Lot 8																		
"		8	~~SW¼ of NW¼~~ " 7																		
		9	SE¼ of NW¼																		
		10																			
U. S. of America		11	~~NE¼ of SW¼~~ } " 6																		
		12	~~NW¼ of SW¼~~ }																		
"		13	SW¼ of SW¼																		
"		14	~~SE¼ of SW¼~~ " 5																		
		15																			
Margaret Needham		16	NE¼ of SE¼ " 3				57.50			no	381 ~~320~~	80		~~400~~ 461		154 ~~134~~	134		154		
		17	~~NW¼ of SE¼~~ }																		
George Sundgren		18	~~SW¼ of SE¼~~ & 10 acres of Lot 4				70			no	167 ~~140~~	150		~~290~~ 317		106 ~~97~~	97		106		SOLD FOR TAXES
Arnold Brum Julia Sundgren & Chas. Layne		19	~~SE¼ of SE¼~~ N. 32.50 acres of Lot 4				31.50			no	226 ~~190~~	200		~~390~~ 426		142 ~~130~~	130		142		SOLD FOR TAXES
		20																			
							785.75				~~1380~~ 1844	620		~~2000~~ 2464	100	~~501~~ ~~554~~ 631	~~601~~ 654		742		

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 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
District No. ..... Rate 24.0 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills		..... Mills	5.81 Mills		Ditch No.	Ditch No.				Month Day Year											
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
71					1545	41				1586	1											1586		
94					2045	55				2100	2	PAID IN FULL	AUG 1 - 1939	7235				1564		Abated		536		#536 Abated
54					1175					1175	3	PAID IN FULL	JUN 27 1939	7206		1175								
63					1371	37				1408	4											1408		
58					1262					1262	5	PAID IN FULL	JUL 6 1939	7232				1262	25					
											6													
											7													
											8													
											9													
											10													
											11													
											12													
											13													
											14													
											15													
154					3351	39				3440	16	PAID IN FULL	MAY 10 1939	7143		3044				Abated & 396		#396 Abated		
											17													
106					2307	62				2369	18											2369		2369
142					3090	83				3173	19											3173		3511
											20													
742					16146	367				16513														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs.	No. School District	Inclinate House stead	Assessor's Valuation: True and Full Value of Land (Inclusive of Structures and Improvements) Dollars	Structures & Improvements: True and Full Value of Dwellings and other Structures Dollars	True and Full Value of Machinery Furnished Worked to Real Estate Dollars	Total True and Full Value of all Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to Amount of $1000 per each Class 3B Dollars	Assessed Value of Remainder (1/3 of 1) per cent Class 3 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Equalized Values: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	Sold for Taxes
Dubique Land Co.		1	NE¼ of NE¼	23	44	27	40			no	238 ~~200~~			200		67	67		79		SOLD FOR TAXES
~~State of Minnesota~~	U.S. of America	2	NW¼ of NE¼ less 3 acs.																		
U.S. of America		3	SW¼ of NE¼ } less 1½ a.																		
		4	SE¼ of NE¼ }																		
		5																			
~~Wm. H. Perry~~	U.S. of America	6	NE¼ of NW¼				40			no	288 ~~240~~			240		80	80		95		
U.S. of America		7	NW¼ of NW¼																		
"		8	SW¼ of NW¼																		
"		9	SE¼ of NW¼																		
		10																			
John Eberhardt		11	NE¼ of SW¼				40			no	250 ~~210~~			210		70	70		83		SOLD FOR TAXES
~~Arnold Brown~~	Julia Sandgren & Ole Sugnet	12	NW¼ of SW¼				40			no	226 ~~190~~			190		63	63		75		SOLD FOR TAXES
"	"	13	SW¼ of SW¼				40			a	226 ~~190~~			190		63	63		75		SOLD FOR TAXES
U.S. of America		14	SE¼ of SW¼																		
		15																			
"		16	NE¼ of SE¼																		
"		17	NW¼ of SE¼																		
"		18	SW¼ of SE¼																		
"		19	SE¼ of SE¼																		
		20																			
							280				1030			~~1130~~ 1030		343	343		407		

Validations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	State and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid. When Paid: Month	Day	Year	Number of Receipt.	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
217.40 Mills																										
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
79					1719	46						1765												1765		
95					2067	55						2122	Canceled Govt Land											2122 Canceled		
83					1806	48						1854												1854		
75					1632	44						1676												1676		1655
75					1632	44						1676												1676		1655
407					8856	237						9093														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land: Acres	80's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dwellings and other Structures (Dollars)	True and Full Value of Machinery Assessed Stated to Full Extent (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Same at 20 per cent, Class 3B (Dollars)	Assessed Value of Equipment at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
U. S. of America		1 NE ¼ of NE ¼	24	117	27																																								
State of Minnesota		2 NW ¼ of NE ¼																																											
F. M. Thompson		3 SW ¼ of NE ¼				40			no	238	200		200		67	67		79			79				1719	46					1765	3	✓										1765		
U. S. of America		4 SE ¼ of NE ¼																																											
		5																																											
State of Minnesota		6 NE ¼ of NW ¼																																											
F. M. Thompson		7 NW ¼ of NW ¼				40			"	238	200		200		67	67		79			79				1719	46					1765	7	✓										1765		
"		8 SW ¼ of NW ¼				40			"	238	200		200		67	67		79			79				1719	46					1765	8	✓										1765		
"		9 SE ¼ of NW ¼				40			"	238	200		200		67	67		79			79				1719	46					1765	9	✓										1765		
		10																																											
U. S. of America		11 NE ¼ of SW ¼																																											
"		12 NW ¼ of SW ¼																																											
"		13 SW ¼ of SW ¼																																											
"		14 SE ¼ of SW ¼																																											
		15																																											
"		16 NE ¼ of SE ¼																																											
Minn. & S. O. Ry. Co.		17 NW ¼ of SE ¼				40			no	238	200		200		67	67		79			79				1719	46					1765	17	✓										1765		
U. S. of America		18 SW ¼ of SE ¼																																											
"		19 SE ¼ of SE ¼																																											
		20																																											
						20c					1000		1000		335	335		395			395				8595	23b					8825														
											1190		119		395																														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

FORM ACR-MUNICIPAL-REAL ESTATE

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Resinder at 33⅓ Per Cent, Class 3

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery to Date Assessed (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to 1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
U. S. of America		1 NE ¼ of NE ¼				78.14 77													
"		2 NW ¼ of NE ¼																	
"		3 SW ¼ of NE ¼																	
"		4 SE ¼ of NE ¼																	
		5																	
"		6 NE ¼ of NW ¼																	
"		7 NW ¼ of NW ¼																	
"		8 SW ¼ of NW ¼																	
"		9 SE ¼ of NW ¼																	
		10																	
State of Minnesota		11 NE ¼ of SW ¼																	
U. S. of America		12 NW ¼ of SW ¼																	
"		13 SW ¼ of SW ¼																	
State of Minnesota		14 SE ¼ of SW ¼																	
		15																	
U. S. of America		16 NE ¼ of SE ¼																	
State of Minnesota		17 NW ¼ of SE ¼																	
U. S. of America		18 SW ¼ of SE ¼																	
"		19 SE ¼ of SE ¼																	
		20																	

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1																
													2																
													3																
													4																
													5																
													6																
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Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Includes Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Railway Personally Marked to Tax Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	U. S. of America		1 NE ¼ of NE ¼	No Hdg																
	"		2 NW ¼ of NE ¼																	
	"		3 SW ¼ of NE ¼																	
	"		4 SE ¼ of NE ¼																	
			5																	
	"		6 NE ¼ of NW ¼																	
	"		7 NW ¼ of NW ¼																	
	"		8 SW ¼ of NW ¼																	
	"		9 SE ¼ of NW ¼																	
			10																	
	"		11 NE ¼ of SW ¼ less 1a U.S.																	
	"		12 NW ¼ of SW ¼																	
	"		13 ~~SW ¼ of SW ¼~~ Lot 1																	
	Minn. S.C. Ry. Co.		14 SE ¼ of SW ¼				40			no	228 ~~200~~			200		79 67	67	79		SOLD FOR TAXES
			15																	
	U. S. of America		16 NE ¼ of SE ¼																	
	"		17 NW ¼ of SE ¼																	
	"		18 SW ¼ of SE ¼																	
	Benjamin Spieker		19 SE ¼ of SE ¼				40			yes	228 ~~200~~	20		258 ~~220~~	55 ~~44~~		44	54		
			20																	
							80				~~400~~ 446	20		~~420~~ 486	~~44~~ 55	67 79	111	131		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 77 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14	79					47 19	46						1765												1765	
15																										
16																										
17																										
18																										
19	52					1132							1132 00	PAID IN FULL	JUN 5 1939	4958		1132								
20																										
	131					2851	40						2897													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 400 Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Inclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Per cent's Alotted to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 Per cent Class 3B	Assessed Value of Remainder 33⅓ per cent Class 3	Equalized Values: Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
George Sandgren		1 ~~NE¼ of NE¼~~ Lot 1	27	142	27	58		no	24 ~~290~~			~~290~~		116 ~~97~~	97		116		SOLD FOR TAXES
		2 NW¼ of NE¼																	
		3 SW¼ of NE¼																	
U. S. of America		4 SE¼ of NE¼ " 2																	
		5																	
Edward Peraysich		6 ~~NE¼ of NW¼~~ " 8				39		yes	31 ~~312~~	1250		~~1562~~ 324	313		313		324		SOLD FOR TAXES
"		7 NW¼ of NW¼				40		"	23 ~~200~~			200	40		40		48		SOLD FOR TAXES
R. E. & W. F. Lange		8 S W¼ of NW¼ East of R.R.				36		no	24 ~~180~~			180		60	60		72		SOLD FOR TAXES
"		9 S E ¼ of NW¼ Lot 7 Block 2				43.25		"	28 ~~240~~			~~240~~		80	80		95		SOLD FOR TAXES
Minnie & Otto F. Dressman		10 Piece of the S. 3/4 of lot 7 lying E. of a point 1 rod S. W. of Section ¼ line				3		no	7 ~~60~~	100		~~160~~		53	53		57		
U. S. of America		11 N E ¼ of S W ¼																	
"		12 NW¼ of S W ¼																	
"		13 S W ¼ of S W ¼																	
"		14 S E ¼ of S W ¼																	
~~Wm. Hoffman & Wife~~		15 ~~NW¼ of NW¼ 4~~																	
"		16 N E ¼ of S E ¼ Lot 3															And Assess'd 1/16/39		
Burdette & Gladys E. Miller		17 NW¼ of S E ¼ " 6				19.75		no	13 ~~110~~	100		~~210~~		70	70		77		
U. S. of America		18 S W¼ of S E ¼ " 5																	
"		19 S E ¼ of S E ¼ " 4 ~~Less 1 Block~~																	
~~Bert Dorst et al~~ C. T. Jeffrey etal		20 2 2/3 acres of Lot 4				2.67		no	54 ~~45~~	100		~~145~~		48	48		51		
Emma Jane Hall Schlueter		1 3/4 " " " 4				1.75		no	36 ~~30~~			30		10	10		12		SOLD FOR TAXES
						242.94			1467 1442	1550		~~3017~~ 3292	~~358~~ 329	~~416~~ 457	774		850		

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	State and Tax Levy Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
George Sandgren	115					2502	67						2569
U. S. of America													
Edward Peraysich	324					7050							7050
"	48					1044							1044
R. E. & W. F. Lange	91					1545	41						1586
Minnie & Otto F. Dressman	95					2067	55						2122
U. S. of America	57					1240	33						1273
"													
"													
"													
"													
"													
Burdette & Gladys E. Miller	3												65
U. S. of America	77					1676	45						1721
"													
~~Bert Dorst et al~~ C. T. Jeffrey etal	51					1110	30						1140
Emma Jane Hall Schlueter	12					261	07						268
	850					18495	278						18773

In Whose Name Assessed	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
George Sandgren											2569	2843	
U. S. of America													
Edward Peraysich	PAID IN FULL	OCT 17 1939	8371				61 80		Abated		6180	6 48 Delinquent	
"											1044		
R. E. & W. F. Lange											1586	1755	
Minnie & Otto F. Dressman											2122	2348	
U. S. of America	PAID IN FULL	APR 20 1939	8070		12 73								
"													
"													
"													
"													
"													
Burdette & Gladys E. Miller	PAID IN FULL	MAY 23 1939	4199		65					6 50	Added		
U. S. of America	2nd Half Paid 1st Half Paid	OCT 6 1939 MAY 13 1939	8708 3540		86		860						
"													
~~Bert Dorst et al~~ C. T. Jeffrey etal											1140	1262	
Emma Jane Hall Schlueter											268		

FORM 400 Revised Tax Commission

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Inclusive of Structures and Improvements: Dollars	Structures & Improvements: True and Full Value of Buildings and other Structures: Dollars	True and Full Value of Machinery Exclusive of Attached to Real Estate: Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery: Dollars	Assessed Value of Homestead Remainder up to Equals 20 per cent Class 3B: Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3: Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery: Dollars	Equalized Values: Total Assessed Value as Equalized by the Board of Review: Dollars	Total Assessed Value as Equalized by the County Board: Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission: Dollars	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills: Dollars	District No. ..... Rate ..... Mills: Dollars	District No. ..... Rate ..... Mills: Dollars	District No. ..... Rate ..... Mills: Dollars	Assessed Valuation Non-Homestead: Dollars	Rate and Tax Less Homestead Exemption ..... Mills: $ cts.	State Tax on Non-Homestead 5.81 Mills: $ cts.	Total General Tax: $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	$ cts.	$ cts.	Total Taxes: $ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939: $ cts.	June Settlement 1939: $ cts.	Penalty: $ cts.	November Settlement 1939: $ cts.	Penalty: $ cts.	Delinquencies in Plus Monday in January 1940: $ cts.	Penalty: $ cts.	Delinquent on First Monday in January 1940: $ cts.	Penalty: $ cts.	Total Delinquent Tax and Penalty: $ cts.
State of Minnesota		1	NE ¼ of NE ¼ Lot 1	18	44	27																																												
Bertha Olson		2	NW ¼ of NE ¼ " 8				18.65			no	240 210			210		83 70	70		83																															
R.E. & N.J. Lange		3	~~SW ¼ of NE ¼~~ " 5				16			no	364 306	150		456		152	152		171		SOLD FOR TAXES	171					3721	99																						
" "		4	SE ¼ of NE ¼ Less 1 U.S.				30.07			"	280 210			210		70	70		83		SOLD FOR TAXES	83					1806	48																						
		5																																																
State of Minnesota		6	NE ¼ of NW ¼																																															
"		7	NW ¼ of NW ¼																																															
"		8	SW ¼ of NW ¼																																															
~~Aaron Cotton~~ S.E. Lindblom		9	SE ¼ of NW ¼ Pt Mineral Lease				16.00			no	143 120			120		48 40	40		48			48					1044	28																						
U.S. of America		10	Otherwise of Lot 7																																															
State of Minnesota		11	NE ¼ of SW ¼																																															
		12	NW ¼ of SW ¼																																															
		13	SW ¼ of SW ¼																																															
		14	SE ¼ of SW ¼																																															
A.A. Neumeister		15	N ½ of Lot 13				37.12			no	107 ~~40~~			90		36 30	30		36		SOLD FOR TAXES	36					783	21																						
U.S. of America		16	~~NE ¼ of SE ¼~~ S ½ of Lot 3																																															
		17	NW ¼ of SE ¼																																															
Floyd E. Raines		18	~~SW ¼ of SE ¼~~ Lot 5				39.70			yes	286 ~~240~~	150		~~436~~ ~~390~~	~~87~~ ~~78~~		78		87		SOLD FOR TAXES	87					1893																							
U.S. of America		19	~~SE ¼ of SE ¼~~ " 4																																															
		20																																																
							160.17				1176 1400	300		1476 1700	78 87	362 421	440		508			508					11053	244																						

Assessment Roll and Tax List of Unplatted Real Property in the Dewey of Pagenkopf Cass County, Minnesota, for Taxes for the Year 1938.

FORM 1C-DIST-RURAL-URBAN

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hds	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands 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 Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to (above) 40 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: 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	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1			NE¼ of NE¼				39.14	87													
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4			SE¼ of NE¼																		
5																					
6			NE¼ of NW¼																		
7			NW¼ of NW¼																		
8			SW¼ of NW¼																		
9			SE¼ of NW¼																		
10	C. E. Rieder		W½ of Lot 7				8.63			no	190 ~~160~~	50		240 ~~210~~		70	70		80		
11			NE¼ of SW¼																		
12			NW¼ of SW¼																		
13	Louisa Rieder		~~SW¼ of SW¼~~ E½ of Lot 7				18.65			no	190 ~~160~~	225		415 ~~385~~		128	128		138		
14			SE¼ of SW¼																		
15	C. E. Countryman		Lot 7				19.05			no	119 ~~100~~			100		33	33		40		SOLD FOR TAXES
16			NE¼ of SE¼																		
17	E. V. Swetting		~~NW¼ of SE¼~~ Lot 5				13			no	179 ~~150~~			150		50	50		60		SOLD FOR TAXES
18	"		SW¼ of SE¼				40			"	286 ~~240~~			240		80	80		95		
19			SE¼ of SE¼																		
20																					
							119.30				~~810~~ 964	275		~~1085~~ 1239		~~361~~ 413	361		413		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10	80					17 41	46						17 87	PAID IN FULL APR 6 – 1939		2896		17 87	✓							
11																										
12																										
13	138					30 33	80						30 83	PAID IN FULL APR 6 – 1939		2896		30 83	✓							
14																										
15	40					8 70	23						8 93												8 93	
16																										
17	60					13 06	35						13 41												13 41	
18	95					20 67	55						21 22												21 22	
19																										
20																										
	413					89 87	239						92 26													

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

Uniplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Chas Countryman		~~NE¼ of NE¼~~ Lot 1	30	[illegible]	27	11 75		yes	131 ~~110~~	100		231 ~~210~~	46 ~~42~~		42		46		SOLD FOR TAXES
2	Olaf Johnson		{S½ of S½ of S½ of N½ of NW of NE¼ & S½ of S½ of S½ of W¼ of S½ of N½ of} NW¼ of NE¼				3 13		no	37 ~~31~~	225		263 ~~256~~		88 ~~85~~	85		88		
3			SW¼ of NE¼																	
4			SE¼ of NE¼																	
5	J.C. Huffman		Lot 15				[illegible] 50		yes	149 ~~125~~	75		224 ~~200~~	45 ~~40~~		40		45		SOLD FOR TAXES
6			NE¼ of NW¼																	
7	Olaf Johnson		~~NW¼ of NW¼~~ Lot 11				13 65		no	161 ~~135~~	125		286 ~~260~~		95 ~~87~~	87		95		
8			SW¼ of NW¼																	
9			SE¼ of NW¼																	
10	C.E. & Katherine S. Countryman		{N½ of N½ of NW¼ of NE¼ & N½ of S½ of N½ of NW¼ of NE¼ & N½ of N½ of S½ of S½ of N½ of NW¼ of NE¼ & N½ of S½ of N½ of S½ of S½ of N½ of NW¼ of NE¼}				16 88		yes	95 ~~80~~			80	19 ~~16~~		16		19		SOLD FOR TAXES
11			~~NE¼ of SW¼~~																	
12			NW¼ of SW¼																	
13	~~John C. Huffman~~	Floyd E. Pierce	N½ of ~~SW¼ of SW¼~~ Lot 4				10 75		yes	89 75	150		239 ~~225~~	48 ~~45~~		45		48		
14	U.S. of America		~~SE¼ of SW¼~~ S½ of Lot 4				~~10 75~~													
15	"		N½ of Lot 5 & Lot 14				~~11 45~~													
16	P.A. & Violet D. Thornton		~~NE¼ of SE¼~~ 400'x153' of Lot 8				34 40		no	36 ~~30~~	210		246 ~~240~~		82 ~~80~~	80		82		
17	Winifred D. Falteisek		~~NW¼ of SE¼~~ 375'x770' of Lot 8				1 89		no	48 ~~40~~	140		188 ~~180~~		63 ~~60~~	60		63		SOLD FOR TAXES
18	R.M. Jennings		~~SW¼ of SE¼~~ 75'x770' of Lot 8				38		no	12 ~~10~~			12 ~~10~~		4 ~~3~~	3		4		SOLD FOR TAXES
19	Ray M. Jennings		~~SE¼ of SE¼~~ Lot 8 (less 3.67 acs.)				27 08		"	488 ~~410~~	3000		3488 ~~3410~~		1163 ~~1137~~	1137		1163		SOLD FOR TAXES
20																				
							147 11			1246 ~~1046~~	4025		5271 ~~5071~~	158 ~~143~~	1421 ~~1452~~	1595		1653		

Cass County, Minnesota, for Taxes for the Year 1938.

Line	Valuations by School Districts as Equalized by Tax Commission: District No. … Rate 21.76 Mills (Dollars)	District No. … Rate … Mills (Dollars)	District No. … Rate … Mills (Dollars)	District No. … Rate … Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption … Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
1	46					10 01							10 01											10 01		
2	88					19 15	51						19 66 ✓	2nd Half Paid 1st Half Paid	OCT 31 1939 JUN 7 1939	8965 5212		9 83 ✓		9 83 ✓						
3																										
4																										
5	45					9 79							9 79 ✓											9 79		
6																										
7	95					20 67	55						21 22 ✓	2nd Half Paid 1st Half Paid	OCT 31 1939 JUN 7 1939	8965 5212		10 61 ✓		10 61 ✓						
8																										
9																										
10	19					4 13							4 13											4 13		
11																										
12																										
13	48					10 44							10 44											10 44		11 55
14																										
15																										
16	82					17 84	48						18 32 ✓	PAID IN FULL	JUL 8 1939	7318				18 34	30 ✓					
17	63					13 71	37						14 08											14 08		
18	4					87	02						89											89		
19	1163					253 07	6 76						259 83 ✓											259 83		
20																										
	1653					359 68	8 69						368 37													

FORM 4CD (Revised 1938) 5M-8-38

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3

		DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION						EQUALIZED VALUES			
			Sec. or Lot	Town or Block	Range	Number of Acres of Land											
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION				Acres	100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Limit of 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ 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	SOLD FOR TAXES
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		1 NE ¼ of NE ¼	31	148	27															
		2 NW ¼ of NE ¼																		
		3 SW ¼ of NE ¼																		
		4 SE ¼ of NE ¼																		
		5																		
		6 NE ¼ of NW ¼																		
		7 NW ¼ of NW ¼																		
		8 SW ¼ of NW ¼																		
		9 SE ¼ of NW ¼																		
		10																		
State of Minnesota		11 Lots NE ¼ of SW ¼																		
"		12 ~~NW ¼ of SW ¼~~ Lots																		
"		13 ~~SW ¼ of SW ¼~~ " 6																		
		14 SE ¼ of SW ¼																		
		15																		
		16 NE ¼ of SE ¼																		
		17 NW ¼ of SE ¼																		
		18 SW ¼ of SE ¼																		
"		19 Lots SE ¼ of SE ¼																		
		20																		

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 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
District No. ..... Rate ....Mills	District No. ..... Rate ....Mills	District No. ..... Rate ....Mills	District No. ..... Rate ....Mills					Ditch No.	Ditch No.					Month Day Year											
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	Non-School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Initial $1000 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Chas. E. Countryman		1	~~NE ¼ of NE ¼~~ Lot 5	32	147	27	5		No		186 ~~156~~			156		52	52		62		SOLD FOR TAXES
		2	NW ¼ of NE ¼																		
		3	SW ¼ of NE ¼																		
		4	SE ¼ of NE ¼																		
		5																			
		6	NE ¼ of NW ¼																		
		7	NW ¼ of NW ¼																		
		8	SW ¼ of NW ¼																		
		9	SE ¼ of NW ¼																		
		10																			
		11	NE ¼ of SW ¼																		
		12	NW ¼ of SW ¼																		
		13	SW ¼ of SW ¼																		
State of Minnesota		14	Tr. of SE ¼ of SW ¼																		
		15																			
		16	NE ¼ of SE ¼																		
		17	NW ¼ of SE ¼																		
		18	SW ¼ of SE ¼																		
		19	SE ¼ of SE ¼																		
		20																			
							5				~~156~~ 186			~~156~~ 186		~~52~~ 62	52		62		

Cass County, Minnesota, for Taxes for the Year 1938.

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Rate 21.68																										
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
62					13 49	36						13 85	1												13 85	
													2													
													3													
													4													
													5													
													6													
													7													
													8													
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
62					13 49	36						13 85														

Assessment Roll and Tax List of Unplatted Real Property in the Down of Rogers

*Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

FORM ACT 1938

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Formerly Stricken in Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Total 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	EQUALIZED VALUES: 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	SOLD FOR TAXES
						Acres			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		Lot 1 lies No. U.S.																	
State of Minnesota	D. R. Joyce	1 NE¼ of NE¼	32	144	27	36												Auditors Assessment 1/3/58	
		2 NW¼ of NE¼																	
	Red River Lbr Co	3 SW¼ of NE¼																	
		Lot 1 lies to U.S.																	
		4 SE¼ of NE¼																	
		5																Do	
		6 NE¼ of NW¼																	
		7 NW¼ of NW¼																	
		8 SW¼ of NW¼																	
		9 SE¼ of NW¼																	
		10																	
		11 NE¼ of SW¼																	
		12 NW¼ of SW¼																	
		13 SW¼ of SW¼																	
Joseph Jelen		14 SE¼ of SW¼				40	Yes		274 ~~230~~	100		374 ~~330~~	75 ~~66~~		66		75		
		15																	
U. S. of America		Lot 8 lies No U.S.																	
		16 ~~NE¼ of SE¼~~																	
		17 NW¼ of SE¼																	
		18 SW¼ of SE¼																	
		19 ~~SE¼ of SE¼~~ Lot 4																	
		20																	
						40			~~230~~ 274	100		~~330~~ 320 374	~~66~~ 75		66		75		

Cass County, Minnesota, for Taxes for the Year 1938.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate 27 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	100					2176	58						2234	1	1st Half Paid	SEP 1, 9 1939	8001				1117				1117	2234	Paid
														2													
														3												961	Added
	43					936	25						961	4	1st Half Paid	SEP 1 9 1939	8001				481				480	531	
														5													
														6													
														7													
														8													
														9													
														10													
														11													
														12													
														13													
	75					1633							1633	14	Paid in full	OCT 28 1939	9066				1633						
														15													
														16													
														17													
														18													
														19													
														20													
	75					1633							1633														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 2B; Remainder at 33⅓ Per Cent, Class 3

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount in per cent Class 2B (Dollars)	Assessed Value of Remainder 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	G.M. Thompson		NE¼ of NE¼ (Lead Roll 1938)	34	144	39	75			No	140 125			125		42	42		50		SOLD FOR TAXES
2	U.S. of America		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	~~State of Minnesota~~	Red River Lbr Co	NE¼ of NW¼																		
7	"		NW¼ of NW¼															Auditor's Assessment 1/3/39			
8	"		SW¼ of NW¼																Do		
9	"		SE¼ of NW¼																Do		
10																			Do		
11	U.S. of America		NE¼ of SW¼																		
12	L.A. Thorsman	U.S. of America	NW¼ of SW¼				40			no	140 140			140		53	53		63		SOLD FOR TAXES
13	"	"	SW¼ of SW¼				40			"	140 140			140		53	53		63		SOLD FOR TAXES
14	U.S. of America		SE¼ of SW¼																		
15																					
16	~~S.S. Sitter~~	U.S. of America	NE¼ of SE¼				40			no	167 140			140		47	47		56		
17	"	"	NW¼ of SE¼				40			"	267 220			220		73	73		87		
18	"	"	SW¼ of SE¼				40			"	167 140			140		47	47		56		
19	"	"	SE¼ of SE¼				40			"	167 140			140		47	47		56		
20																					
							265				~~1135~~ ~~1085~~ 1292			~~1135~~ ~~1085~~ 1292		363	363		431		

	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	21/4 Mills																									
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	50					1088	29						1117											1117		
2																										
3																										
4																										
5																										
6	100					2176	58						2234	1st Half Paid	SEP 1 8 1939									1117		1234
7	100					2176	58						2234	1st Half Paid	SEP 1 8 1939					448				1117	12.10	1234
8	86					1871	50						1921	1st Half Paid	SEP 1 8 1939	800								958		1060
9	86					1871	50						1921	1st Half Paid	SEP 1 8 1939									958		1060
10																										
11																										
12	63					1371	37						1408	PAID IN FULL	DEC 16 1939	10434						400				7.40 of 958 = 2416 abated
13	63					1371	37						1408	PAID IN FULL	DEC 16 1939											
14																										
15																										
16	56					1219	33						1252	Canceled - Govt Land										1252	Canceled	
17	87					1894	51						1945	Do										1945	Do	
18	56					1219	33						1252	Do										1252	Do	
19	56					1219	33						1252	Do										1252	Do	
20																										
	431					9381	253						9634													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Including all Structures and Improvements) Dollars	Structures & Improvements: True and Full Value of Structures and other Structures Dollars	True and Full Value of Improvements for Assessment Ratio to Sal Ratio Dollars	Total True and Full Value of Lands (Including all Structures, Improvements and Machinery) Dollars	Assessed Value of Homesteads up to Equivalent 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands (including all Structures, Improvements and Machinery) Dollars	Equalized Values: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by Minnesota Tax Commission Dollars	Sold for Taxes
1	D. M. Thompson		NE ¼ of NE ¼	35	147	27	40			no	~~288~~ 200			200		~~79~~ ~~67~~	67		79		
2	Edward E. Vallerud		NW ¼ of NE ¼				40			no	~~143~~ 120			120		~~48~~ ~~40~~	40		48		
3	U. S. of America		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	"		NE ¼ of NW ¼																		
7	D. M. Thompson		NW ¼ of NW ¼ less 2 acres to U.S.				13.90			no	~~79~~ ~~65~~			65		~~26~~ ~~22~~	22		26		
8	~~Frank D. Sanford~~ U. S. of America		SW ¼ of NW ¼ " 2 acres to U.S.				~~37.70~~			no	~~214~~ 180			180		~~71~~ ~~60~~	60		71		SOLD FOR TAXES
9	U. S. of America		SE ¼ of NW ¼																		
10																					
11	George Smith		NE ¼ of SW ¼				40			yes	~~298~~ 250			250		~~60~~ ~~50~~	50		60		SOLD FOR TAXES
12	"		NW ¼ of SW ¼				40			yes	~~298~~ 250	200		450		~~99~~ ~~90~~	90		99		SOLD FOR TAXES
13	"		SW ¼ of SW ¼				40			"	~~143~~ 120			120		~~29~~ ~~24~~	24		29		SOLD FOR TAXES
14	"		SE ¼ of SW ¼				40			"	~~143~~ 120			120		~~29~~ ~~24~~	24		29		SOLD FOR TAXES
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	State of Minnesota		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							370.70				~~1305~~ 1054	200		~~1505~~ 1254	~~189~~ 217	~~377~~ 224	377		441		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead Dollars	Rate and Tax Less Homestead Exemption ..... Mills Dollars	State Tax on Non-Homestead 5.8 Mills Dollars	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	$ cts.	$ cts.	Total Taxes $ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1	79					17 19	46						17 65												17 65	
2	48					10 44	28						10 72	PAID IN FULL		APR 22 1939	336		10 72	✓						
3																										
4																										
5																										
6																										
7	26					5 66	15						5 81												5 81	
8	71					15 45	41						16 86	Canceled		Govt Land							16 86		Canceled	
9																										
10																										
11	60					13 06							13 06												13 06	
12	99					21 54							21 54												21 54	
13	29					6 31							6 31												6 31	
14	29					6 31							6 31												6 31	
15																										
16																										
17																										
18																										
19																										
20																										
	441					95 96	1 30						97 26													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Mrs.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Inclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Clothed to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to $1000 at 20 per cent, Class 3B	Assessed Value of Remainder at 33⅓ per cent, Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	Equalized Values: 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	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 21/1.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption: Mills	State Tax on Non-Homestead 58/1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	Bay River Land Co.		NE¼ of NE¼		36	47	40			No	179 150			150		50	50		60		SOLD FOR TAXES	60					1306	35						1341	1											1341	
	"		NW¼ of NE¼				40			"	179 150			150		50	50		60		SOLD FOR TAXES	60					1306	35						1341	2											1341	
	"		SW¼ of NE¼				40			"	179 150			150		50	50		60		SOLD FOR TAXES	60					1306	35						1341	3											1341	
	"		SE¼ of NE¼				40			"	179 150			150		50	50		60		SOLD FOR TAXES	60					1306	35						1341	4											1341	
																																			5												
	"		NE¼ of NW¼				40			"	143 120			120		40	40		48		SOLD FOR TAXES	48					1044	28						1072	6											1072	
	"		NW¼ of NW¼				40			"	214 180			180		60	60		71		SOLD FOR TAXES	71					1545	41						1586	7											1586	
	"		SW¼ of NW¼				40			"	224 188			188		63	63		75		SOLD FOR TAXES	75					1632	44						1676	8											1676	
	"		~~SE¼ of NW¼~~ Lot 1				36.50			"	119 100			100		33	33		40		SOLD FOR TAXES	40					870	23						893	9											893	
																																			10												
	"		NE¼ of SW¼																																11												
	"		NW¼ of SW¼	"	5		56			No	238 200			200		67	67		79		SOLD FOR TAXES	79					1719	46						1765	12											1765	
	"		~~SW¼ of SW¼~~	"	4		~~44~~			"	143 120			120		40	40		48		SOLD FOR TAXES	48					1044	28						1072	13											1072	
	~~Bert Avis~~	~~Mr. Johnson~~	~~SE¼ of SW¼~~	"	3		~~25.50~~			No	166 140			140		47	47		55			55					1197	32						1229	14	PAID IN FULL	JAN 14 1939	281	1229										
																																			15												
	Bay River Land Co.		NE¼ of SE¼				40			No	179 150			150		50	50		59		SOLD FOR TAXES	59					1284	34						1318	16											1318	
	~~Bert Avis~~	~~Mr. Johnson~~	~~NW¼ of SE¼~~	"	2		~~21.75~~			No	143 120			120		40	40		48			48					1044	28						1072	17	PAID IN FULL	JAN 14 1939	281	1072										
	Bay River Land Co.		SW¼ of SE¼				40			No	179 150			150		50	50		59		SOLD FOR TAXES	59					1284	34						1318	18											1318	
	"		SE¼ of SE¼				40			"	179 150			150		50	50		59		SOLD FOR TAXES	59					1284	34						1318	19											1318	
																																			20												
							600.75				~~2211~~ 2218			2218		740	740		881			881					19171	512						19683													
		Grand Total					5667.05				28565	17500		46065	3571	8628	12199				61	13120				298547	5835						304382														

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Rogers, County of Cass, Minnesota, 1938

FORM G

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Values 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 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the County Board (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page 1	40	75	150			150		50	50				
" " " " " 2	38	07	115			115		38	38				
" " " " " 5	100		600			600	48	120	168				
" " " " " 6	601	87	3579	2650		6229	838	678	1516				
" " " " " 7	222	09	2210	450		2660	158	290	448				
" " " " " 8	240		1140	1450		2590	436	137	573				
" " " " " 11	157	51	790			790		264	264				
" " " " " 12	240		1200			1200		402	402				
" " " " " 13	329	80	1630 ~~1655~~	800 ~~900~~		2530 ~~2555~~	311	325	636				
" " " " " 15	156	30	735	140		875		281	281				
" " " " " 16	36	75	150			150		50	50				
" " " " " 17	200		840	190		1030	99	178	277				
" " " " " 18	201	66	1040 ~~1048~~	700		1740 ~~1748~~	240	166 ~~182~~	406				
" " " " " 19	35	85	184 ~~284~~	150		334 ~~434~~	65	3	68				
" " " " " 20	117	65	736	550		1286	168	149 ~~146~~	317 ~~314~~				
" " " " " 21	262	55	1030	230		1260 ~~1260~~	36	360 ~~324~~	396 ~~360~~				
" " " " " 22	285	25	1540 ~~1340~~	620		2160 ~~2000~~	100	554 ~~507~~	654 ~~607~~				
" " " " " 23	200		1030			1030		343	343				
" " " " " 24	200		1000			1000		335	335				
			18657	8030		26687	2499	4723	7222				

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Roger, County of Cass, Minnesota, 1938

FORM 6 — VALUE DATA CORRECTED—NUMERATOR 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	Structures and Improvements: True and Full Value of Buildings and other Structures Dollars	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate Dollars	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 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	REMARKS
Footings Brought Forward from Page 26		80	18657	8030		26687	2499	4713	7212				
			400	20		420	44	67	111				
" " " " " 27	242	92	1463	1550		3013	353 ~~658~~	418	771				
" " " " " 28	163	17	1176	300		1476	78	362	440				
" " " " " 29	119	30	810	275		1085		361	361				
" " " " " 30	142	11	1046	4025		5071	143	1452	1595				
" " " " " 32	52		156			156		52	52				
" " " " " 33	40		230	100		330	66		66				
" " " " " 34	265		1085 ~~1435~~			1085 ~~1435~~		363	363				
" " " " " 35	290	78	1305	200		1505	188	189	377				
" " " " " 36	600	75	2218			2218		740	740				
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			~~27605~~ ~~19600~~										
			~~27600~~ ~~19550~~	14500		~~42050~~ 34043	~~3391~~ 48543	~~8727~~ 3688	~~12098~~ 10032	~~13320~~			

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19....

FORM 6 — VALUE DATA CORRECTED—NUMERATOR 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	Structures and Improvements: True and Full Value of Buildings and other Structures Dollars	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate Dollars	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 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	REMARKS
Footings Brought Forward from Page													
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