

ASSESSMENT & TAX LIST

Rogers
1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.

1940

Edwin Amielles, Assessor of the County of Rogers, Minnesota. According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1940, 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.

Edwin Amielles, County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED. Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it, in the manner following:

1. Every person of full age and sound mind, being a resident of this State, shall list the real estate owned by him, and the property of such company or corporation as not assessed in the stock of joint stock or other companies or corporations, and other personal property.

2. He shall also list separately, and in the name of his principal, the property of any partnership, firm, or corporation, or otherwise controlled by him as the agent or attorney-in-fact, or as the trustee, of any partnership, firm, or corporation, and all due from or owing by any person, company or corporation.

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

4. The property of a decedent shall be listed by the executor, trustee, or administrator.

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

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

7. The property of manufacturers and others in the hands of clerks, by such agent in the name of his principal, as merchant.

Sec. 1985. Where listed. Except as otherwise in this chapter provided, real estate shall be listed and assessed in the county, town, or district where the owner resides.

Sec. 1986. Marshes and swamps. The personal property pertaining to the business of a farmer shall be listed in the county, town, or district where his business is conducted.

Sec. 1987. Where listed. Except as otherwise in this chapter provided, real estate shall be listed and assessed in the county, town, or district where the owner resides.

Sec. 1988. Marshes and swamps. The personal property pertaining to the business of a farmer shall be listed in the county, town, or district where his business is conducted.

Sec. 1989. Where listed. Except as otherwise in this chapter provided, real estate shall be listed and assessed in the county, town, or district where the owner resides.

Sec. 1990. Marshes and swamps. The personal property pertaining to the business of a farmer shall be listed in the county, town, or district where his business is conducted.

Sec. 1991. Where listed. Except as otherwise in this chapter provided, real estate shall be listed and assessed in the county, town, or district where the owner resides.

Sec. 1992. Marshes and swamps. The personal property pertaining to the business of a farmer shall be listed in the county, town, or district where his business is conducted.

Sec. 1993. Where listed. Except as otherwise in this chapter provided, real estate shall be listed and assessed in the county, town, or district where the owner resides.

Sec. 1994. Marshes and swamps. The personal property pertaining to the business of a farmer shall be listed in the county, town, or district where his business is conducted.

Sec. 1995. Where listed. Except as otherwise in this chapter provided, real estate shall be listed and assessed in the county, town, or district where the owner resides.

Sec. 1996. Marshes and swamps. The personal property pertaining to the business of a farmer shall be listed in the county, town, or district where his business is conducted.

Sec. 1997. Where listed. Except as otherwise in this chapter provided, real estate shall be listed and assessed in the county, town, or district where the owner resides.

Sec. 1998. Marshes and swamps. The personal property pertaining to the business of a farmer shall be listed in the county, town, or district where his business is conducted.

Sec. 1999. Where listed. Except as otherwise in this chapter provided, real estate shall be listed and assessed in the county, town, or district where the owner resides.

Rogers, Cass

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, a complete list of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so that each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of personal property assessment book. The list of real property assessment books and blanks shall be in readiness for delivery to the assessors 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 compensation for such service the sum of four dollars per day for each day necessarily traveled in going from his home to and returning from the county seat 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.

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Rogers

RATES AND TAXES

Cass County, State of Minnesota.

2009
87
244.67

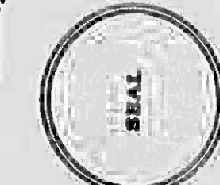
Valuation of Money and Credits Dollars	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES										RATE OF COUNTY TAXES										RATE OF TOWN, CITY OR VILLAGE TAXES										RATE OF SCHOOL TAXES										TAXES LEVIED									
	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property Dollars	Total Value of all Property Except Money and Credits Dollars	State Rev.	State Sch'l	Techs. Ins. & Ret. Fund	Total Rate of State Tax	Co. Rev.	Co. R. & B.	Co. Poor	Co. Bond and Int.	Old Age Assist.	Total Rate of County Tax	Town Rev.	Town R. & B.	Town Mill	Town State Loan	Town Bldg.	Town Fire	Town Patrol	Total Rate of Town, City or Village Tax	Local Mill	Special	School State Loan	Def.	Total Rate of Sch'l Tax	Total Rate of All Taxes	LOCAL I MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES																				
																													Local Mill	Special	School State Loan	Def.	Total Rate of Sch'l Tax	Total Rate of All Taxes	Rate	AMOUNTS																		
	11991		471	12467			1.24	1.24	20.87	4.16	33.86	20.87	79.16	5.15	1.58							5.32	11294	1.15	8.44	1.81	532	4.59	23.91	1199	17990	14162	6379	10121	49851	State Revenue	978																	
					1.10	1.23	38	6.05	8.76															47	1418	556	251	397	2664	49851	2664	1094	1094	338	6483	442	25636	5184	42200	25636	6231	18691	1246	69603	6231	39992	1246	19403	10518	14718	6630	302504		

Total No. Acres 509.1 Total Levy, \$ 32,225.04 of Book Footings, \$ 32,225.04

I, L. C. PETERSON, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct schedule showing the valuation of all the taxable property in the Town of Rogers in said County, the several rates of taxation and totals of the general Tax Funds levied thereon for the year A. D. 1910.

Witness my hand and official seal this 7th day of December, A. D. 1910.

L. C. Peterson County Auditor



Note * Assessors w

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, Penalty, November Settlement 1941, Penalty, Collections to First Maturity in January 1942, Delinquent on First Maturity in January 1942, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers of Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collection to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

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Cass County, Minnesota, for Taxes for the Year 1940.

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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 1940.

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Cass County, Minnesota, for Taxes for the Year 1940.

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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 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax and payment columns.

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Olaf Johnson, J.C. Huffman, C.E. + Katherine S. Countryman, Floyd E. Pierce, P.A. + Violet D. Thornton, Winifred J. Faltesch, R.M. Jennings, Ray M. Jennings.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Assessed Valuation, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, Settlement dates (March, June, November 1941), Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty. Includes handwritten entries for 41, 49, 62, 103, 46, 66, 82, 67, 53, 727, 1732.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers
Unplatted Real Estate Assessed at 33 1/4 Per Cent of True and Full Value; Attached Machinery at 33 1/4 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 2b; Remainder at 33 1/4 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATION					EQUALIZED VALUES				SOLD FOR TAXES
		SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Assessed Value of Homesteads up to \$1,000 at 30 per cent Class 3b	Assessed Value of Remainder at 33 1/4 per cent Class 3	Total Assessed Value of Land 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 Department of Taxation	
							True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
		1													
		2													
		3													
		4													
		5													
		6													
		7													
		8													
		9													
		10													
	State of Minnesota	11													
	"	12													
	"	13													
		14													
		15													
		16													
		17													
		18													
		19													
		20													

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				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 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty	
District No.	District No.	District No.	District No.					Ditch No.	Ditch No.	Ditch No.	Ditch No.															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

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UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Roseau of Cass County of Minnesota, 1940
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS	
	Acres	100ths	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 Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars		Total Assessed Value as Equalized by the County Board Dollars
Footings Brought Forward from Page	1	40 75	186			186		62 40	62 40			
" " " " "	2	38 07	116			116		39 25	39 25			
" " " " "	5	100	649			649	62	113 73	175 118			
" " " " "	6	602 87	3898	1950		5848	820 650	567	1397			
" " " " "	7	222 09	1253	200 M		1453	164	217 36	376 56			
" " " " "	8	240	1346	1050		2396	410	114 73	584 418			
" " " " "	11	157 51	604			604		202	202			
" " " " "	12	240	930			930		310	310			
" " " " "	13	329 80	1657	700		2357	284	309	593			
" " " " "	15	156 30	977	20		997	224	315 207	315 207			
" " " " "	16	36 75	201			201		67 43	67 43			
" " " " "	17	200	1012	100		1112	109 78	188	297 200			
" " " " "	18	201 66	1269	625		1894	265 200	188 133	453 200			
" " " " "	19	35 85	246	50		296	56 40	5 3	61 43			
" " " " "	20	117 65	1150	600		1750	105	409 221	514 221			
" " " " "	21	342 65	1749	150		1899	171	347 230	518 230			
" " " " "	22	285 25	1340	295		1635	47 20	532 275	580 275			
" " " " "	23	160	686			686		228	228			
" " " " "	24	200	879			879		300 194	300 194			
		370 7 10	12787	5640		18427	1946	2852	4848			

