

Rogers

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1946.

County, Minn.,

APR 9

CASS

Christ Stall Assessor of the Town of Cass According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the said for the year 1946, containing a list of all 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 laws of the State of Minnesota prescribing the duties of the assessor.

A form of the return to be signed by you is appended in this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 272.01. 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. 272.01. Personal property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 272.02. By whom listed. Personal property shall be listed in the manner following: 1. The personal property of a decedent shall be listed by his executor or administrator, or by his guardian, or by the person having such property in charge.

2. The property of a person for whose benefit it is held in trust, or of the estate of a deceased person, by the executor or administrator.

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

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

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

6. The property of manufacturers and others in the hands of an assignee or receiver, by such assignee or receiver.

Sec. 272.06. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 272.07. Certain personal property to be listed. All inventories, stocks, bonds, securities, and other personal property, and all personal property used by the owner for the purpose of his business, shall be listed and assessed in the district where the same is usually kept.

Sec. 272.09. Merchants and manufacturers. The personal property of merchants and manufacturers shall be listed and assessed in the town or district where the business is carried on.

Sec. 272.10. Personal property of non-residents. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town or district where the farm is situated.

Sec. 272.12. 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 possession of the company, shall be listed and assessed in the town or district in which the principal place of business of such company is situated.

Sec. 272.33. Pipeline companies. Personal property of pipeline companies, including the property of any pipeline, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 272.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the city or village in which the principal place of business of such company is situated.

Sec. 272.43. Estates of decedents. The personal property of a decedent shall be listed and assessed at the time of listing of his estate.

Sec. 272.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed in the county, town, or district where the ward resides.

Sec. 272.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of listing before his appointment.

Sec. 272.47. Property moved between May and July. The owner of personal property removed from one county, town, or district between May 1 and July 1, shall be assessed in the county, town, or district to which it was removed.

Sec. 272.48. 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 taxes, or in connection with any such statement, makes a statement of any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 272.51. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section, shall constitute Class one and shall be valued and assessed at fifty per cent of its true and full value. If unimproved, it shall be assessed at the rate provided in subdivision 2.

Sec. 272.52. Lists to be verified. Every person required to list property shall verify the same as follows: 1. He shall take an oath upon his honor that the list is true and correct, and that he has not omitted any property which he is required to list, or in any other capacity.

Sec. 272.55. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or another, is not qualified to give a true and correct list, he may examine such person under oath in regard to the amount of the property to be listed, and if he is not satisfied with the answer, he may require the person to be examined by a jury of the county board of equalization, and if between different counties, by the Commissioner of Taxation.

Sec. 272.56. Lists to be verified. Every person required to list property shall verify the same as follows: 1. He shall take an oath upon his honor that the list is true and correct, and that he has not omitted any property which he is required to list, or in any other capacity.

Sec. 272.59. Failure to obtain statement showing the valuation of the property so listed. Sec. 272.60. A assessor may enter dwellings, etc. Any officer or agent of the assessor may enter dwellings, houses, barns, sheds, and other buildings, and view the same and the property therein.

Sec. 272.65. 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 taxes, or in connection with any such statement, makes a statement of any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 272.70. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section, shall constitute Class one and shall be valued and assessed at fifty per cent of its true and full value. If unimproved, it shall be assessed at the rate provided in subdivision 2.

Sec. 272.71. Lists to be verified. Every person required to list property shall verify the same as follows: 1. He shall take an oath upon his honor that the list is true and correct, and that he has not omitted any property which he is required to list, or in any other capacity.

Sec. 272.74. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or another, is not qualified to give a true and correct list, he may examine such person under oath in regard to the amount of the property to be listed, and if he is not satisfied with the answer, he may require the person to be examined by a jury of the county board of equalization, and if between different counties, by the Commissioner of Taxation.

Sec. 272.79. Failure to obtain statement showing the valuation of the property so listed. Sec. 272.80. A assessor may enter dwellings, etc. Any officer or agent of the assessor may enter dwellings, houses, barns, sheds, and other buildings, and view the same and the property therein.

Sec. 272.85. 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 taxes, or in connection with any such statement, makes a statement of any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 272.88. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section, shall constitute Class one and shall be valued and assessed at fifty per cent of its true and full value. If unimproved, it shall be assessed at the rate provided in subdivision 2.

Sec. 272.89. Lists to be verified. Every person required to list property shall verify the same as follows: 1. He shall take an oath upon his honor that the list is true and correct, and that he has not omitted any property which he is required to list, or in any other capacity.

Sec. 272.92. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or another, is not qualified to give a true and correct list, he may examine such person under oath in regard to the amount of the property to be listed, and if he is not satisfied with the answer, he may require the person to be examined by a jury of the county board of equalization, and if between different counties, by the Commissioner of Taxation.

Sec. 272.97. Failure to obtain statement showing the valuation of the property so listed. Sec. 272.98. A assessor may enter dwellings, etc. Any officer or agent of the assessor may enter dwellings, houses, barns, sheds, and other buildings, and view the same and the property therein.

Sec. 272.102. 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 taxes, or in connection with any such statement, makes a statement of any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 272.105. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section, shall constitute Class one and shall be valued and assessed at fifty per cent of its true and full value. If unimproved, it shall be assessed at the rate provided in subdivision 2.

Sec. 272.106. Lists to be verified. Every person required to list property shall verify the same as follows: 1. He shall take an oath upon his honor that the list is true and correct, and that he has not omitted any property which he is required to list, or in any other capacity.

Sec. 272.109. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or another, is not qualified to give a true and correct list, he may examine such person under oath in regard to the amount of the property to be listed, and if he is not satisfied with the answer, he may require the person to be examined by a jury of the county board of equalization, and if between different counties, by the Commissioner of Taxation.

Sec. 272.114. Failure to obtain statement showing the valuation of the property so listed. Sec. 272.115. A assessor may enter dwellings, etc. Any officer or agent of the assessor may enter dwellings, houses, barns, sheds, and other buildings, and view the same and the property therein.

Sec. 272.119. 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 taxes, or in connection with any such statement, makes a statement of any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 272.122. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section, shall constitute Class one and shall be valued and assessed at fifty per cent of its true and full value. If unimproved, it shall be assessed at the rate provided in subdivision 2.

Sec. 272.123. Lists to be verified. Every person required to list property shall verify the same as follows: 1. He shall take an oath upon his honor that the list is true and correct, and that he has not omitted any property which he is required to list, or in any other capacity.

Sec. 272.126. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or another, is not qualified to give a true and correct list, he may examine such person under oath in regard to the amount of the property to be listed, and if he is not satisfied with the answer, he may require the person to be examined by a jury of the county board of equalization, and if between different counties, by the Commissioner of Taxation.

Section 273.03, Minnesota Statutes 1945. 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.

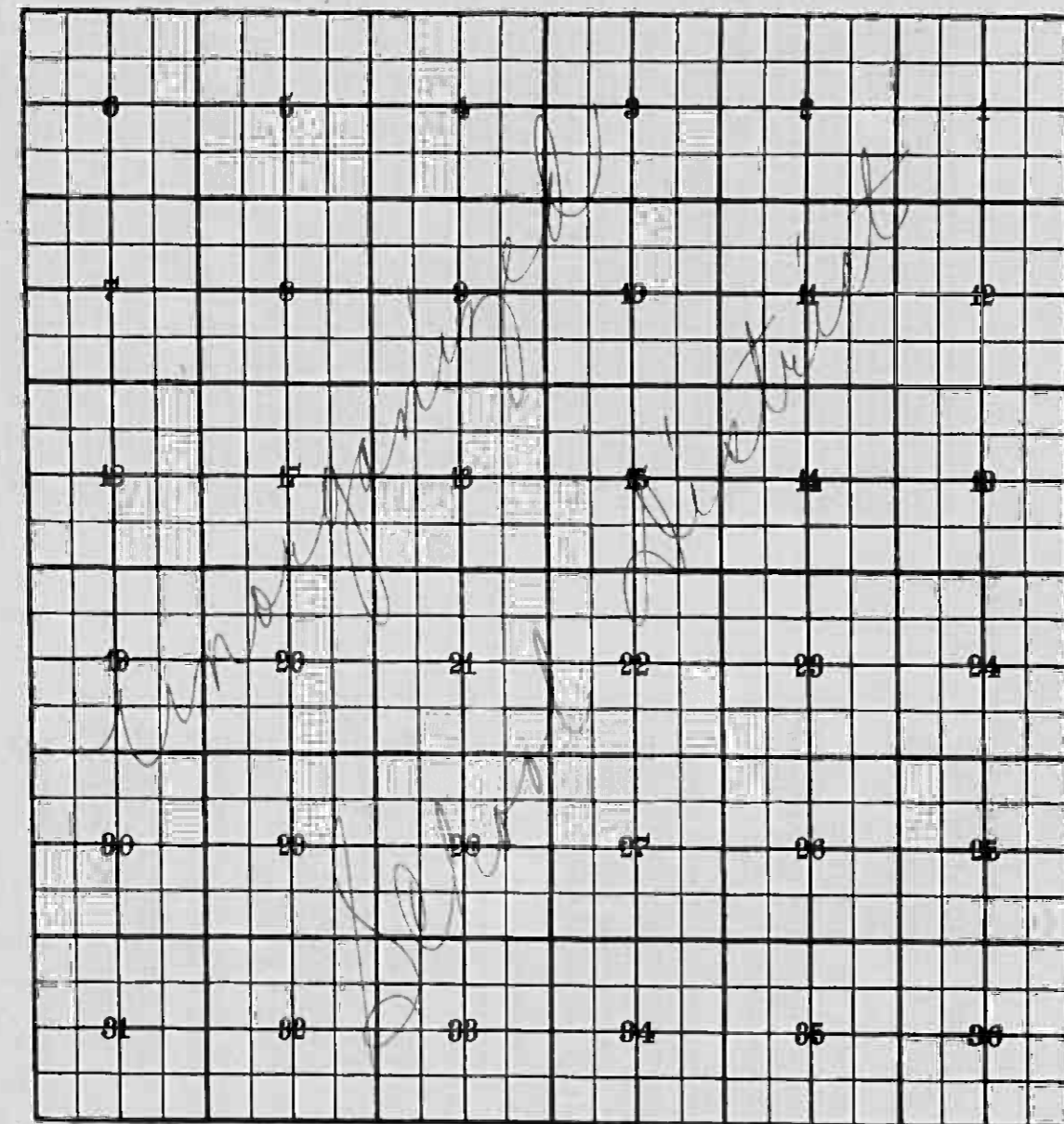
The assessors shall meet at the office of the county auditor on a day to be fixed by the Commissioner of Taxation for the purpose of receiving instructions, as to their duties under the laws of the state.

INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 142 Range No. 27 Mer. P. M.



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the _____ of _____ in the
 County of _____ for the Year Ending May 1, 1946.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of 1/2 Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/2 Mill Per Bushel		★ Total Tax		REMARKS
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Rogers in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul R. Jewell
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ of _____ in said County for the year 1946, 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 received the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter 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.

Yours respectfully,

County Treasurer.

Auditor's Office, Cass County, Minnesota

I, _____ Auditor of said County, and 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 _____ of _____ for the year 1946.

WITNESS my hand and official seal, this _____ day of _____ 1947.

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1946; that I have compared the said list with the Statements received for by said 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, remains unpaid are delinquent for said year.

(SEAL) _____ County Auditor.

COLLECTIONS OF TAXES OF 1947, *Town* OF *Rogers*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Deductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	783 216	2243 679							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	3131 1286 5933 2549	9833 4355 18637 8007							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, <i>Telephone</i>	745 2236 149 745	2341 7024 468 2341							
School Local 1 Mill, School Special, School State Loan, <i>Net</i> <i>CO</i> <i>B + L</i>	149 3865 2236 745 4279	468 8968 7024 2341 13434							
	29147	88168							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	CO	B + L	TOTALS
MARCH SETTLEMENT	<i>Updated in related file</i>	41 108	610 3255		640 1626	203 542	1167 3112	2631 8643
	Totals	149	3865		2236	745	4279	11274
JUNE SETTLEMENT	<i>in A in MA</i>	339 129	5082 3886		5082 1942	1694 687	9723 3716	21920 10320
	Totals	468	8968		7024	2341	13434	30240
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Printed Keel

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

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLID FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					TOTAL GENERAL TAX	SPECIAL TAXES			TOTAL TAXES PAID	WHEN PAID	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty 1947	November Settlement 1947	Penalty 1947	Collections to First Monday in January 1948	Penalty 1948	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS												
									LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL	ALL OTHER	MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE		District No.	District No.	District No.	District No.	District No.		Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	\$ cts.														\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
									20%	33 1/3%	25%	40%	33 1/3%	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars		Mills	Mills	%														cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.
									Homestead	Over \$4,000 and Non-Homestead	Homestead	Over \$4,000 and Non-Homestead	Permanently Attached to Real Estate																																								
									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars														Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Richard E. Erickson	State of Minnesota	NE 1/4 of NE 1/4	7	142	27	40	2M	No	180				180	50	62	50	62	1	62	11.12	40	11.52	1 PAID IN FULL	APR 21 1947	4420																												
Frans A. Rob Rosin	State of Minnesota	SW 1/4 of NE 1/4				40	4M	No	248	100		348	100		100	116	3	116	20.80	76.38	21.56	2 Balance Paid	OCT 24 1947	4579	3 Part Paid	JUN 17 1947	8622		11.00	1056																							
		2 E 1/2 NW 1/4 of NE 1/4																																																			
		4 1/2 S E 1/4 of NE 1/4																																																			
		5 W 1/2 of NW 1/4 of NE 1/4																																																			
		6 NE 1/4 of NW 1/4																																																			
		7 NW 1/4 of NW 1/4 Lot 1																																																			
		8 SW 1/4 of NW 1/4 " 2																																																			
		9 SE 1/4 of NW 1/4																																																			
		10 NE 1/4 of SW 1/4				20	2M	No	75			75	25		25	20	25	16	25	4.48	16	4.64														4.64																	
		11 NW 1/4 of SW 1/4 Lot 3																																																			
		12 SW 1/4 of SW 1/4 Lot 4																																																			
		13 SE 1/4 of SW 1/4																																																			
		14 NE 1/4 of SE 1/4				20	2M	No	75			75	25		25	20	25	16	25	4.48	16	4.64																															
		15 NW 1/4 of SE 1/4																																																			
		16 SW 1/4 of SE 1/4																																																			
		17 SE 1/4 of SE 1/4				40	4M	No	250	100		350	70	100	60	70	70	19	70	12.56		12.56	19 PAID IN FULL	MAY 27 1947	6905				12.56																								
		20				140			59	200		89	70	203	230	70	203	20	70	48.96	132	50.28																															

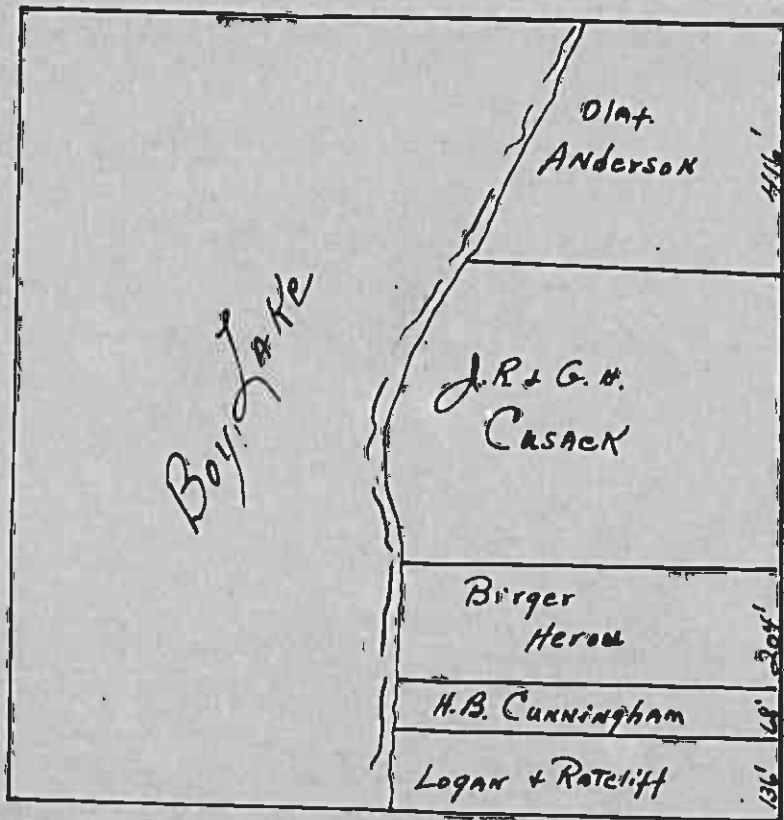
Omitted Property - Assessed 4/1/48 (Added for to get on advice of Cass Co Auditor)

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

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS, SOLID FOR TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Total Delinquent Tax and Penalty, REMARKS.

LOTS, 18-142-27



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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: SOLD FOR TAXES, VARIATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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 1947, June Settlement 1947, Penalty, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Penalty, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, and REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS.

Main data table with 20 rows. Row 1: U. S. of America, 25 142 27, Un, NE 1/4 of NE 1/4. Rows 2-5: U. S. of America, NW 1/4 of NE 1/4, SW 1/4 of NE 1/4, SE 1/4 of NE 1/4. Rows 6-9: U. S. of America, NE 1/4 of NW 1/4, NW 1/4 of NW 1/4, SW 1/4 of NW 1/4, SE 1/4 of NW 1/4. Rows 10-15: State of Minnesota, NE 1/4 of SW 1/4, NW 1/4 of SW 1/4, SW 1/4 of SW 1/4, SE 1/4 of SW 1/4. Rows 16-19: U. S. of America, NE 1/4 of SE 1/4, NW 1/4 of SE 1/4, SW 1/4 of SE 1/4, SE 1/4 of SE 1/4. Row 20: State of Minnesota.

Assessment Roll and Tax List of Real Property in the

Town of Rogers

Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD - WILSON-JAYZ COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS				FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					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 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS								
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER				MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	District No.	District No.				District No.	District No.																									
											Dollars	Dollars	Dollars	Dollars						Dollars	Dollars				Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$1,000 and Non-Homestead 40%	Dollars															Dollars	Rate	Rate	Rate	Rate			
U. S. of America		1	NE 1/4 of NE 1/4	2614227	2m																																														
U. S. of America		2	NW 1/4 of NE 1/4																																																
U. S. of America		3	SW 1/4 of NE 1/4																																																
U. S. of America		4	SE 1/4 of NE 1/4																																																
U. S. of America		5																																																	
U. S. of America		6	NE 1/4 of NW 1/4																																																
U. S. of America		7	NW 1/4 of NW 1/4																																																
U. S. of America		8	SW 1/4 of NW 1/4																																																
U. S. of America		9	SE 1/4 of NW 1/4																																																
U. S. of America		10																																																	
U. S. of America		11	NE 1/4 of SW 1/4																																																
U. S. of America		12	NW 1/4 of SW 1/4																																																
U. S. of America		13	SW 1/4 of SW 1/4 <i>Lat 1</i>																																																
State of Minnesota		14	SE 1/4 of SW 1/4																																																
U. S. of America		15																																																	
U. S. of America		16	NE 1/4 of SE 1/4																																																
U. S. of America		17	NW 1/4 of SE 1/4																																																
U. S. of America		18	SW 1/4 of SE 1/4																																																
Benjamin Spiker		19	SE 1/4 of SE 1/4	40	2m 4m 4m	190	5	195	39	155	30			31	39																																				
		20		40		190	5	195	39	150	30			31	39																																				
						190	5	195	39	150	30			31	39																																				

PAID IN FULL JUN 24 1947 700

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

Cass County, Minnesota, for Taxes for the Year 1946.

Table with multiple columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS, and various tax columns including PAID, WHEN PAID, and Penalties.

Count
N 1/2 of NW 1/4 NE

N 1/2 of NW 1/4 NE
Countyman

N 1/2 of NW 1/4 NE

Countyman	N 1/2 of NW 1/4 NE
Countyman	N 1/2 of NW 1/4 NE
Countyman	N 1/2 of NW 1/4 NE
Countyman	N 1/2 of NW 1/4 NE

↖ N 1/2 of NW 1/4 NE Dec 30 - 1872 - 27

Assessment Roll and Tax List of Real Property in the _____ of _____

Form 4 CD - 1944 - DATE COMPILED, 5/14/45

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. of Lot	Town or Block	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
										Acres	100ths	Homestead Up to \$1,000 20%	Over \$1,000 and Non-Homestead 33 1/3%				
		1			NE 1/4 of NE 1/4												
		2			NW 1/4 of NE 1/4												
		3			SW 1/4 of NE 1/4												
		4			SE 1/4 of NE 1/4												
		5															
		6			NE 1/4 of NW 1/4												
		7			NW 1/4 of NW 1/4												
		8			SW 1/4 of NW 1/4												
		9			SE 1/4 of NW 1/4												
		10															
		11			NE 1/4 of SW 1/4												
		12			NW 1/4 of SW 1/4												
		13			SW 1/4 of SW 1/4												
		14			SE 1/4 of SW 1/4												
		15															
		16			NE 1/4 of SE 1/4												
		17			NW 1/4 of SE 1/4												
		18			SW 1/4 of SE 1/4												
		19			SE 1/4 of SE 1/4												
		20															

Tabular Statement of Taxable Real Property Assessment of the Town of Rogers, County of Cass, Minnesota, 1944

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS					
	Acres	100ths	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Board of Review	County Board	Commissioner of Taxation
							Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%					
Footings from Page 1	40	75	74			74				25					
" " " 2	38	07	75			75				25					
" " " 5	100		420			420				140					
" " " 6	481	68	2180	1550		3730	400	400		577					
" " " 7	140		610	200		810		60		230					
" " " 8	200		700	1000		1700				566					
" " " 11	157	51	282			282				94					
" " " 12	240		432			432				144					
" " " 13	274	89	730	1580		2310	400			98					
" " " 15	76	30	500			500				167					
" " " 16	36	75	90			90				30					
" " " 17	200		615	100		715	78	78		108					
" " " 18	127	65	555	650		1205	84	84		262					
" " " 19	35	85	159	250		409	80	80		5					
" " " 20	117	65	728	1625		2408	80	80		669					
" " " 21	213	25	860	140		1000	66			223					
" " " 22	245	25	822	400		1222	120			208					
" " " 23	160		472	75		547	60			82					
" " " 24	200		360			360				120					
Total	3085	50	10719	7570		18289	1026	1126		5581					

Tabular Statement of Taxable Real Property Assessment of the Town of Rogers, County of Cass, Minnesota, 19

FORM 2 - CHASE & COMPANY, MINNEAPOLIS

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS				
	Acres 100ths	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/3 % Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
						Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/3 % Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars					
Footings from Page														
" " "	19	202	250		452	88	4						92	
" " "	20	977	1625		2602	83	729						812	
" " "	21	1072	140		1212	78	274						352	
" " "	22	1025	400		1425	135	250						385	
" " "	23	596	75		671	76	97						173	
" " "	24	450			450		150						150	
" " "	25	Blank												
" " "	26	190	5		195	39							39	
" " "	27	1592	1925		3517	289	691						980	
" " "	28	656	100		756		252						252	
" " "	29	774	1050		1824	165	333						498	
" " "	30	1321	3580		4901	19	1602						1621	
" " "	31	Blank												
" " "	32	279			279		93						93	
" " "	33	556	50		606	60	102						162	
" " "	34	654			654		218						218	
" " "	35	243			243		81						81	
" " "	36	Blank												
		19651	14280		33931	2162	7707						9869	JK Co.

add 45 to 18
plus 75 from 11