

ASSESSMENT & TAX LIST

Rogers
1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

1948.

County, Minn.,

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1948, 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. 273.01. 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. 273.22. By whom listed. Personal property shall be listed in the following manner: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owned, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All personal property used by the owner for personal or domestic purposes, and all personal property of a decedent, shall be listed and assessed in the county, town, or district where the owner or decedent resides, unless the same is usually kept elsewhere.

Sec. 273.29. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town or district where his business is carried on.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county, town, or district, 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.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed in the county, town, or district where the machinery and fixtures are operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Electric light and power. The personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.37. Personal property of electric light and power companies. Personal property of electric light and power companies, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies, and of electric street car companies, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.42. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received or otherwise acquired, which are to be listed, and the value of any property assigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property.

Sec. 273.44. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received or otherwise acquired, which are to be listed, and the value of any property assigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property.

Sec. 273.47. Property movement. Personal property in the hands of a merchant or receiver shall be listed and assessed at the place of listing before his appointment, on May 1, and July 1. The owner of personal property moving from one county, town, or district to another shall be listed and assessed in the county, town, or district where he resides.

Sec. 273.48. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the county, town, or district where the same is usually kept.

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Sec. 273.61. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the county, town, or district where the same is usually kept.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1945, Section 273.03, as amended. 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 and at least one member of each local board of review 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. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such 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.

✓ Sec 6 NE of Sec 4 and Lot 6 - should
be homesteaded Harry Holness.

✓ Harold at the town court for deed
sw of SE and PE of P 5 should
be homesteaded what sections? 6

✓ Sec 4 at the town court for deed
papers Bay River -

✓ ck on O. P. or NW of NE or Lot 2 -
Sec 30 should contain 16.44 acres
could with that deed

Richard Ericsson - Bug 25 - ~~Sec 20~~
total 25 - ~~also in~~

✓ 5 136' of Lot 5 should be homesteaded.
have missed value 100
Sec 18

✓ NW of Sec and SW of Sec 23 should be
homesteaded

✓ N. 360' of Lot 2 ^{Sec 20} except tract sold, should be 9.01 approximately
S. 360' of Lot 2 should be 9.01 approximately
The 18.02 tract was split in two approximately.
✓ Lot 9 Sec 20 cabin missed, value \$50.00

$\frac{1}{2}$ of Lot 2 Sec 22 is out of line with
 $\frac{1}{2}$ of Lot 2 in land value. These
two pieces of ground should be about
equal value, either $\frac{1}{2}$ raised to value
of $\frac{1}{2}$ or the two values split and equalized.

$\frac{2}{3}$ of Lot 4 Sec 27 Mud & clay beach
W 100' of Lot 4 Mud & clay beach
All of S. 312' of Lot 7 lying E. of a point 128.5 W. of
center $\frac{1}{4}$ section line Mud & clay
W. 250' of E 1121.2' of Lot 4
We feel these pieces are too high in land value

Sec 28
Lot 7 less 20 acs land value is too low in
comparison with Lot 8 and Lot 5
 $\frac{1}{2}$ of Lot 3 land value is too low in comparison
to Lot 8 and Lot 5

Sec 30
Lot 15 land value is too low. This is good-lake
shore. Should be up to 15 per acre

Sec 35
NW $\frac{1}{4}$ of NE $\frac{1}{4}$ you have placed no
value on land

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 2,752.70	
Additions	- - - - -	\$	
<i>CANCELLATIONS</i>			
	- - - - -	\$ 23.90	
Abatements	- - - - -	\$ 12.10	
	- - - - -	\$ 2,716.70	
COLLECTIONS			
March Settlement	- - - - -	\$ 463.17	
June Settlement	- - - - -	\$ 1,476.41	
November Settlement	- - - - -	\$ 579.59	
January Settlement	- - - - -	\$ 27.23	
	- - - - -	\$	\$ 2,546.40
Over Collected	- - - - -	\$	
Under Collected	- - - - -	\$	
Delinquents	- - - - -	\$ 370.50	
Total	- - - - -	\$	\$ 2,916.90

REAL

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of S. E. 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. 1948, as specified above and amounting to 100 Dollars

Paul D. Jewell
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 1948.

WITNESS my hand and official seal, the day of 1949.

(SEAL) County Auditor.

Office of County Treasurer, Cass County, Minnesota

To S. E. Peterson, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Rogers in said County for the year 1948, 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 tax remains unpaid is delinquent for said year.

Yours respectfully,
Paul D. Jewell
County Treasurer

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1950, I received of County Treasurer, the Tax List of the of in said County for the year 1948; 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.

January - 2 1950

REAL

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Rogers

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES		RATE OF COUNTY TAXES						RATE OF TOWN TAXES										RATE OF										
	Agri-cultural Lands	Non-Agri-cultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Skp.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire	Sh.	Total Rate of Town Tax	Local	Spe-cial	State Loan	Defi-ciency	Tui-tion	Trans-portion	B.S.S.C.O.	Local	Spe-cial	State Loan	Defi-ciency	Tui-tion	Trans-portion	B.S.S.C.O.	
<u>Un</u>	Dollars 8089	Dollars 3661	Dollars 1594	Dollars 13,344	Mills 2.91	Mills 23.4	Mills 7.2	Mills 48.5	Mills 7.9	Mills 6.5	Mills 93.5	Mills 7.5	Mills 15	Mills 1.	Mills 5	Mills 5	Mills 33.5	Mills 1	Mills 15	Mills 30	Mills 40	Mills 40	Mills 1.8	Mills 14.7	Mills 10	Mills 1	Mills 15	Mills 30	Mills 40	Mills 40	Mills 1.8	Mills 14.7	Mills 10
Assessed Value Homestead	Rural 3058	All Other	Personal Property	Total 3058																													
Non-Homestead Total	8692		1594	10,286																													
	11,750		1594	13,344																													

N. H. 3.86
6.77

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

SCHOOL TAXES		LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES		
Total Rate of School Tax	Total Rate of all Taxes	Local Mill	Special	State Loan	Deficiency	Tuition	Transportation	B.S.S.C.O.	Total School Taxes	FUNDS	Rate	Amounts		
82.5	212.44	809	12134	32356	1456	11891	8089	66735	State-Non-Homestead, State-Homestead,			3966 3883		
77.5	227.44	526	15765	21020	946	7725	5255	51237	County Revenue, County Road and Bridge, County Welfare, Bonds and Interest			31225 9608 64718 10542 8674		
									Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Fire Telephone			10008 20016 1334 6672 6672		
									School Local 1 Mill, School Special, School State Loan, Deficiency Tuition Transportation Bond + Interest Capital Outlay			1335 27899 53376 2402 19616 13344		
		1335	27899	53376	2402	19616	13344	117972				295290		

212.44
3.16
516.27

Total Number of Acres 33,559.59
 State of Minnesota,
 COUNTY OF CASS
 Auditor of said County and State aforesaid, 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 several Tax Funds levied thereon for the year A. D. 1948
 Witness my hand and official seal, this 8th day of December A. D. 1948
 S. C. Peterson
 County Auditor

SEAL

Total Taxes Real Estate 2584.26
 Pers. Prop. 368.64
 Total 2952.90

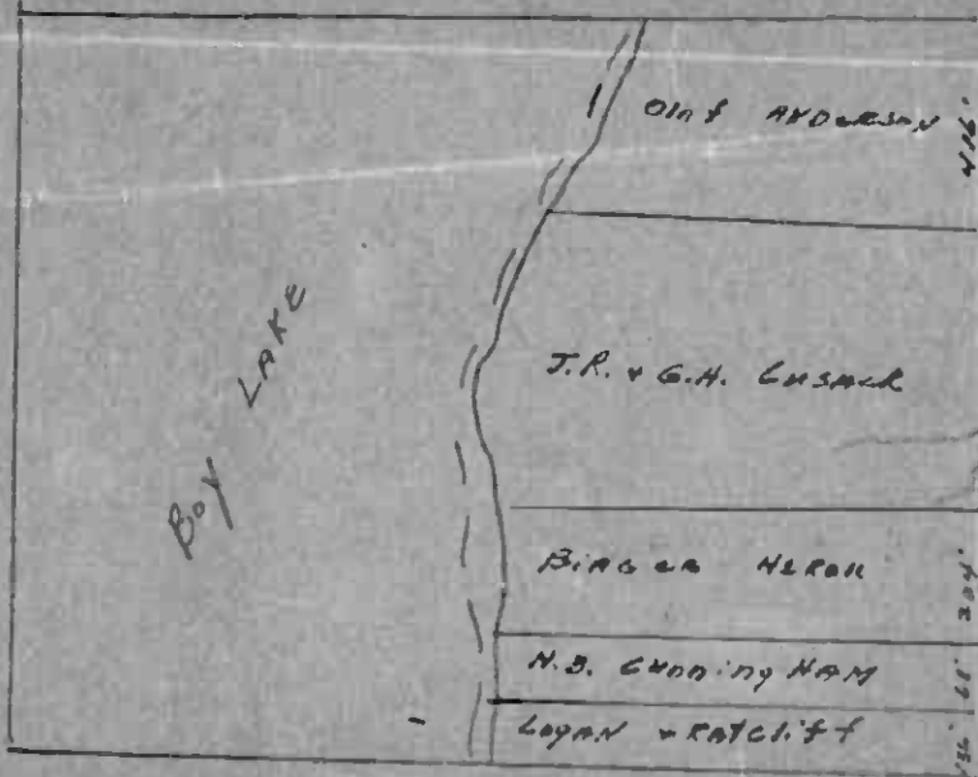
REAL

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State—Non-Homestead	7 18	18 56	7 70	36					
State—Homestead	5 99	19 50	7 52	36					
County Revenue	48 14	156 80	60 50	292					
County Road and Bridge	14 81	48 25	18 62	40					
County Welfare	99 78	324 99	125 41	606					
County Bond and Interest	16 25	52 44	20 43	99					
Stg.	13 37	43 55	16 81	81					
Town Revenue	15 43	50 26	19 34	44					
Town Road and Bridge	30 86	100 51	38 79	187					
Town Drag.	2 06	6 70	2 57	12					
Town State Loan									
tl. -	10 27	33 50	12 93	62					
fee -	10 27	33 50	12 93	62					
School Local 1 Mill	2 05	6 70	2 58	12					
School Special	49 85	135 03	61 45	223					
School State Loan									
Deficiency	82 30	268 03	103 42	500					
Tuition									
Transportation	3 71	12 07	4 65	23					
B+F	30 24	98 51	38 01	183					
G.O.	20 57	6 70	25 86	125					
	463 17	1476 41	577 59	2923					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Defic.	Trans.	B+F	G.O.	TOTALS
MARCH SETTLEMENT	School District No. <i>A-WW</i>	79	11 89		31 70				65 38
	<i>na. WW</i>	126	37 96		50 60				123 34
	Totals	205	49 85		82 30				188 72
JUNE SETTLEMENT	School District No. <i>A-WW</i>	440	65 94		175 91				362 80
	<i>716-WW</i>	230	69 09		92 12				224 25
	Totals	670	135 03		268 03				587 05
NOVEMBER SETTLEMENT	School District No. <i>A-WW</i>	107	16 12		42 98				88 60
	<i>na. WW</i>	151	43 37		60 44				147 32
	Totals	258	61 45		103 42				235 92
NOVEMBER to JANUARY	School District No. <i>A-WW</i>	10	15 4		4 12				8 49
	<i>716-WW</i>	22	6 4		8 8				21 1
	Totals	32	21 8		12 9				29 6
ADDITIONS	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

REAL

Lots 18-142-27



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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec or Lot	Town or Block	Number of Acres of Land	L&I 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
										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%				
State of Minnesota		NE 1/4 of NE 1/4		22 142 27	1												
W.A. & Lavina Rogers		NW 1/4 of NE 1/4 LOT 1		50	70	300		300		100			100				
Geo. E. Nash		SW 1/4 of NE 1/4 Lot 2		23 12	"	184	283	234	283	78			283	78			
State of Minnesota		SE 1/4 of NE 1/4															
Mrs. Margaret Brun		N 1/2 of Lot 2		23 13	"	185	145	330	66				66				
State of Minnesota		NE 1/4 of NW 1/4															
State of Minnesota		NW 1/4 of NW 1/4 LOT 8															
State of Minnesota		SW 1/4 of NW 1/4 " 7															
		SE 1/4 of NW 1/4															
U. S. of America		NW 1/4 of SW 1/4 } 1076															
		NW 1/4 of SW 1/4 }															
U. S. of America		SW 1/4 of SW 1/4															
U. S. of America		SE 1/4 of SW 1/4 " 5															
Henry & Hazel M. Halgren		NW 1/4 of SE 1/4 " 3		57 50	70	286	50	336	112				112				
		NW 1/4 of SE 1/4 }															
Julius & Genevieve Briethrutz		SW 1/4 of SE 1/4 " 4		51 50	70	275	150	535	77	50			127 70				
		SE 1/4 of SE 1/4															
				205 25		1230	505	1735	143	340			482				

Cass County, Minnesota, for Taxes for the Year 1948.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipts	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS	
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		
1																								
2	100						2124	38	2162			1											2nd Half Paid MAY 31 1948 5738 1st Half Paid OCT 31 1948 14364	
3	78						1656	30	1686			3											PAID IN FULL MAY 31 1948 16378	
4												4												
5	466						1402		1402			5											PAID IN FULL MAY 31 1948 9852	
6												6												
7												7												
8												8												
9												9												
10												10												
11												11												
12												12												
13												13												
14												14												
15												15												
16	112								2378	44	2422	16											PAID IN FULL MAY 31 1948 9842	
17												17												
18	777 50								2888	20	2908	18												2nd Half Paid OCT 31 1948 1892 1st Half Paid MAY 31 1948 6527
19												19												
20	60 290 356								7560 503 340 10448	132	10580	20												777-143 503 340 10448 132

