

ASSESSMENT & TAX LIST

Rogers

1950

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

County, Minn.,

Assessor of the

County Auditor.

To According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1950, 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 copy of the return to be signed by you is appended in this book.

Extracts from Laws Relating to the Listing of Personal Property. (Section Numbers Refer to Minnesota Statutes 1945)

Sec. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property of every kind, except such as is by law exempt from taxation, 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 the persons acquiring it.

Sec. 273.02. 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 of his personal property, including all real estate, and all personal property, including all machinery and other personal property, owned, leased, loaned, or otherwise controlled by him as agent or attorney, etc.

Sec. 273.03. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county in which the farm is located, the assessor of the county in which the farm is located, shall list the property, and assess the same, as if the owner resided in that county.

Sec. 273.04. Gas and Water Companies. Subdivision 1. The personal property of gas and water companies shall be listed and assessed in the county, town, or district where the principal office of the company is located, and in the county, town, or district where the principal office of the company is located, and in the county, town, or district where the principal office of the company is located.

Sec. 273.05. False statement regarding taxes. Every person who, with intent to defraud, makes a false statement regarding taxes, or who, with intent to defraud, makes a false statement regarding taxes, or who, with intent to defraud, makes a false statement regarding taxes, shall be liable to a fine not exceeding \$500, or to imprisonment not exceeding six months, or to both.

Sec. 273.06. Examination under oath. Whenever the assessor of a county shall be called upon to examine any person or persons under oath, he shall do so in the presence of the county auditor, or in the presence of a justice of the peace, or in the presence of a justice of the peace, or in the presence of a justice of the peace, or in the presence of a justice of the peace.

Sec. 273.07. False statement regarding taxes. Every person who, with intent to defraud, makes a false statement regarding taxes, or who, with intent to defraud, makes a false statement regarding taxes, or who, with intent to defraud, makes a false statement regarding taxes, shall be liable to a fine not exceeding \$500, or to imprisonment not exceeding six months, or to both.

Sec. 273.08. False statement regarding taxes. Every person who, with intent to defraud, makes a false statement regarding taxes, or who, with intent to defraud, makes a false statement regarding taxes, or who, with intent to defraud, makes a false statement regarding taxes, shall be liable to a fine not exceeding \$500, or to imprisonment not exceeding six months, or to both.

Sec. 273.09. False statement regarding taxes. Every person who, with intent to defraud, makes a false statement regarding taxes, or who, with intent to defraud, makes a false statement regarding taxes, or who, with intent to defraud, makes a false statement regarding taxes, shall be liable to a fine not exceeding \$500, or to imprisonment not exceeding six months, or to both.

Sec. 273.10. False statement regarding taxes. Every person who, with intent to defraud, makes a false statement regarding taxes, or who, with intent to defraud, makes a false statement regarding taxes, or who, with intent to defraud, makes a false statement regarding taxes, shall be liable to a fine not exceeding \$500, or to imprisonment not exceeding six months, or to both.

Sec. 273.11. Classification of property. Subdivision 1. Property shall be classified into classes as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Agricultural products; Class 4, Livestock; Class 5, Machinery; Class 6, Household goods; Class 7, Furniture; Class 8, Motor vehicles; Class 9, Aircraft; Class 10, Other personal property.

Sec. 273.12. Classification of property. Subdivision 1. Property shall be classified into classes as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Agricultural products; Class 4, Livestock; Class 5, Machinery; Class 6, Household goods; Class 7, Furniture; Class 8, Motor vehicles; Class 9, Aircraft; Class 10, Other personal property.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. _____ Range No. _____ Mer. P. M.

Unincorporated School District

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, 1950.

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 1/4 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 1950

FORM 2 - 1949-50 - MINN. STAT. ANN., CHAP. 285, ART. 15

NAMES OF OWNERS	DESCRIPTION					TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS		REMARKS		
	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	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	
											ACRES		Including Machinery	Other
					100ths						33 1/3%		40%	

SUMMARY OF TAX COLLECTION

Original Levij	- - - - -	\$ 4,129.82
Additions	- - - - -	\$ _____
Abatements	- - - - -	\$ 4,129.82
	- - - - -	\$ 73.22
	- - - - -	\$ 4,056.60
COLLECTIONS		
March Settlement	- - - - -	\$ 351.47
June Settlement	- - - - -	\$ 1,733.69
November Settlement	- - - - -	\$ 1,291.44
January Settlement	- - - - -	\$ 39.04
	- - - - -	\$ 3,415.64
Over Collected	- - - - -	\$ _____
Under Collected	- - - - -	\$ _____
Delinquent	- - - - -	\$ 640.96
	- - - - -	\$ 640.96
Total	- - - - -	\$ 4,056.60

PERSONAL

Assessor's Return

FORM 2

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1951, 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. 1950 as specified above and amounting to 100 Dollars

Paul D. Jewell, County Treasurer, C.C.P.

Office of County Treasurer, Cass County, Minnesota

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 1950, 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, Paul D. Jewell by F. M. P., 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 1950.

I attest, my hand and official seal, this day of 1951.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1952, I received of County Treasurer, the Tax List of the of in said County for the year 1950; 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.

Assessor's Return

FORM 2

TABULAR SCHEDULE OF VALUATIONS,

RATES AND TAXES

LEVIED IN THE Town OF Rogers

COUNTY OF CASS, STATE OF MINNESOTA

NAMES OF OWNERS

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES		RATE OF COUNTY TAXES						RATE OF TOWN TAXES										RATE OF SCHOOL TAXES					
	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.	Pub. Emp. Ret.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire	Del.	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	Pub. Emp. Ret.	Total Rate of Sch'l Tax	Total Rate of all Taxes	
	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Un	11038	5464	1585	18,087	H. 4.12	25.8	13.6	42.4	16.7	4	99.9	5.5	15.	1.	5.	5.5	32.	1.	15.	5.	3.	25	10.	5.	84.25	99.25	212.27	234.27
					N. H. 4.40																							
					8.52																							

Assessed Value	Rural	All Other	Personal Property	Total
Homestead	4891			4891
Non-Homestead	11611		1585	13,196
Total	16502		1585	18,087

SCHOOL TAXES	LOCAL 1 MILL. AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES		
	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def. Transp. Pub. Emp. Ret.	C.O.	B. & I.	Total School Taxes	FUNDS	Rate	Amounts	
84.25	99.25	1104	16557	55190	3311	276	11038	3519	92995	State-Non-Homestead,		5814	
		705	21147	35245	2115	176	7049	3525	69962	State-Homestead,		7452	
		1809	37704	90435	5426	452	18087	9044	162957	County Revenue,		46664	
										County Road and Bridge,		24598	
										County Welfare,		76689	
										Bonds and Interest		30205	
										Pub. Emp. Ret.		723	
												1788.79	
										Town Revenue,		9948	
										Town Road and Bridge,		27131	
										Town Drag,		1809	
										Town State Loan,		9044	
										Fire		9948	
										Telephone		578.90	
												1809	
										School Local 1 Mill.		37704	
										School Special,		90435	
										School State Loan,		5426	
										Deficiency		452	
										Tuition		18087	
										Transportation		9044	
										Pub. Emp. Ret.		162957	
										C. O.			
										B. & I.			

Total Number of Acres 3329 }
 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. 1950.

Witness my hand and official seal, this 13 day of December A. D. 1950.

L. C. Peterson
 County Auditor.

SEAL

Total Taxes Real Estate 3751.54
 Pers. Prop. 378.28
 Total 4129.82

Total Levy \$ 4129.82

Main assessment roll 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, and TAXES.

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

Cass County, Minnesota, for Taxes for the Year 1950.

Table with multiple columns including 'IN WHOSE NAME ASSESSED', 'DESCRIPTION OF PROPERTY', 'TRUE AND FULL VALUATIONS', 'ASSESSED VALUATIONS', 'FINAL EQUALIZED VALUE', 'SOLD FOR TAXES', and 'VALUATIONS BY SCHOOL DISTRICTS'. It contains detailed entries for various lots and parcels, including ownership names like 'Harvey R. + Beulah Hinshaw' and 'U. S. of America', with associated values and tax amounts.

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

Cass County, Minnesota, for Taxes for the Year 1950.

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, TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Penalty, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead or No	Indicate Agricultural Tax No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS								SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION												REMARKS																				
		SUBDIVISION	Sec. of Lot	Town or Block	Rng.				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	PINAL EQUALIZED VALUE		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 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty										
														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%						District No.	District No.	District No.	District No.	Rate	Rate																		Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
U. S. of America		1	NE 1/4 of NE 1/4	17	142	27		Un																																															
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																																																				
		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																																																				
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		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																																																				
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U. S. of America		17	NW 1/4 of SE 1/4																																																				
U. S. of America		18	SW 1/4 of SE 1/4																																																				
U. S. of America		19	SE 1/4 of SE 1/4																																																				
		20																																																					

less Reg. Plat. way

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

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns for Assessed Valuations (Rural, All Other, Machinery), Final Equalized Value, Sold for Taxes, District No., Rate, Tax, State Tax, and Payment Dates. Includes handwritten entries for property owners like Theodore & Mathilda Blum, Hazel B. Mundbank, and Birger O. & Louise Heron.

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

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY), VALUATIONS BY SCHOOL DISTRICTS, TAXES (State, SPECIAL, TOTAL), WHEN PAID, and REMARKS. Includes handwritten entries for properties owned by Clarence E. & Marion E. Gravel, Charles F. & Ruth Resler, Ruth Resler Erickson & Richard Erickson, John E. Resler, Jack & Rose Hayward, C. L. Ayres, and Richard F. & Frances R. Waggoner.

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, FINAL EQUALIZED VALUE. Includes entries for Harvey & Carmen Countryman, Olof Johnson, Mary R. Johnson, J.C. Huffman, George E. & Alice N. Bonick, Adolph & Marie Lueder, R.M. Jennings, and Geo. & Lawrence H. Soffa.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: 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 Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1-20 and SOLD FOR TAXES.

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

Cass County, Minnesota, for Taxes for the Year 1950.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION																				REMARKS					
		SUBDIVISION	Sec. of Lot	Town or Block	No. of Acres of Land	LAND	BUILDINGS	MACHINERY	TOTAL	RURAL				ALL OTHER				TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	SOLD FOR TAXES	Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty						
										Homestead Up to \$4,000		Over \$4,000 and Non-Homestead		Homestead Up to \$4,000			Over \$4,000 and Non-Homestead																									
										Rate	Mills	Rate	Mills	Rate	Mills		Rate																					Mills				
George B. + Lillian M. Cramp		Lot 1 less to U.S.	33	142	27	28	75		201			67			67		1				1470	30	1500				PAID IN FULL	OCT 3 1951	1394					1500		52						
		NW 1/4 of NE 1/4															2																									
		SW 1/4 of NE 1/4															3																									
George B. + Lillian M. Cramp		Lot 2 less to U.S.			32				129			43			43		4				942	18	960				PAID IN FULL	OCT 3 1951	1394					960		87						
		NE 1/4 of NW 1/4															5																									
		NW 1/4 of NW 1/4															6																									
		SW 1/4 of NW 1/4															7																									
		SE 1/4 of NW 1/4															8																									
																	9																									
		NE 1/4 of SW 1/4															10																									
		NW 1/4 of SW 1/4															11																									
		SW 1/4 of SW 1/4															12																									
Joseph Golan		SE 1/4 of SW 1/4			40				320	370		690	138		126	138	13																									
																	14				138		3026		3026																	
U. S. of America		Lot 3															15																									
		NW 1/4 of SE 1/4															16																									
		SW 1/4 of SE 1/4															17																									
U. S. of America		Lot 4															18																									
																	19																									
																	20																									
									100	75		650	370	960	138	110																										

REMARKS

