

ASSESSMENT & TAX LIST

Rogers
1936

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., APR 15 1936.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said County, Minnesota, for the year 1936, 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.

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 Persons and Estates 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 in the 1936. * * * when listed. Personal property shall be listed

- 1. Every person of full age and sound mind, being a resident of this state, shall list all his money, credits, bonds, shares of stock, and other personal property owned by him, and all real estate owned by him, and all personal property owned by him on May 1, of the current year, and shall deliver to the assessor a statement of the same, to be filed in the office of the assessor, and the assessor shall assess the same in accordance with the provisions of this chapter. * * *

Sec. 2004. Estates of decedents. The personal property of a decedent shall be listed and assessed as provided in this chapter. * * *

Sec. 2014. Estates of decedents. The personal property of a decedent shall be listed and assessed as provided in this chapter. * * *

Sec. 2024. Estates of decedents. The personal property of a decedent shall be listed and assessed as provided in this chapter. * * *

Sec. 2034. Estates of decedents. The personal property of a decedent shall be listed and assessed as provided in this chapter. * * *

Sec. 2044. Estates of decedents. The personal property of a decedent shall be listed and assessed as provided in this chapter. * * *

own, or district in which he resides, unless he shall make it a condition of the sale that the same shall be sold for tax of the current year on the property in which it is located. * * *

Sec. 2018. Where listed in case of death. In case of death of any person, the place for listing and assessing shall be the place where the decedent resided at the time of his death, or, if he had no fixed abode, the place where he was domiciled at the time of his death, or, if he had no fixed abode and was domiciled in several places, the place where he was domiciled at the time of his death. * * *

Sec. 2028. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a statement of the same, to be filed in the office of the assessor, and the assessor shall assess the same in accordance with the provisions of this chapter. * * *

Sec. 2038. False statements regarding taxes. Whoever makes a false statement regarding taxes, or who makes a statement which is calculated to defraud the assessor, or who makes a statement which is calculated to defraud the assessor, shall be liable to a fine of not more than \$100, or to imprisonment for not more than 30 days, or to both such fine and imprisonment. * * *

Sec. 2048. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a statement of the same, to be filed in the office of the assessor, and the assessor shall assess the same in accordance with the provisions of this chapter. * * *

Sec. 2058. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a statement of the same, to be filed in the office of the assessor, and the assessor shall assess the same in accordance with the provisions of this chapter. * * *

Sec. 2068. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a statement of the same, to be filed in the office of the assessor, and the assessor shall assess the same in accordance with the provisions of this chapter. * * *

Sec. 2078. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a statement of the same, to be filed in the office of the assessor, and the assessor shall assess the same in accordance with the provisions of this chapter. * * *

Sec. 2088. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a statement of the same, to be filed in the office of the assessor, and the assessor shall assess the same in accordance with the provisions of this chapter. * * *

Sec. 2098. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a statement of the same, to be filed in the office of the assessor, and the assessor shall assess the same in accordance with the provisions of this chapter. * * *

Sec. 2108. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a statement of the same, to be filed in the office of the assessor, and the assessor shall assess the same in accordance with the provisions of this chapter. * * *

Sec. 2118. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a statement of the same, to be filed in the office of the assessor, and the assessor shall assess the same in accordance with the provisions of this chapter. * * *

Sec. 1986. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, or to correspond with each assessment district. He shall make out, in the real property and, if unknown, so stated opposite each tract or lot, the names of the owners, if to him known, and the names of the owners, if to him known, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to taxation shall be prepared and printed every odd numbered year by the assessors on or before the third Monday in APRIL, of each year.

Returns St

Collection of Taxes of 1936, of Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	March Settlement 1936		June Settlement 1936		Nov. Settlement 1936		Am't Collected from Nov. 1935 to First Monday in Jan. 1936	ABATEMENTS 1936	June Settlement 1936 UNCOLLECTED	Nov. Settlement 1936	TOTAL COLLECTED	BALANCE UNCOLLECTED
	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special						
State Revenue		757		5923		2283	1041					
State School		88		665		256	119					
Teachers' Ins. and Ret. Fund		19		140		54	25					
Minn. Gen'l Hospital												
County Revenue		875		6588		2540	1157					
County Road and Bridge		327		2461		950	433					
County Poor		875		6588		2540	1157					
County Bond and Interest		1072		8069		3109	1417					
County Sinking		1072		8069		3109	1417					
Town Revenue		359		2702		1041	475					
Town Road and Bridge		1072		8106		3124	1424					
Town 1 Mill Dragging		72		540		209	95					
Town State Loan		2333		17564		6770	3086					
Town Building		359		2702		1041	475					
Town Fire Patrol		1776		13765		5151	2348					
School Local 1 Mill		72		540		210	95					
School Special		1587		8107		3237	1423					
School State Loan		302		2270		875	399					
School <i>Deficiency</i>		359		2702		1041	475					
School <i>Building</i>		72		540		209	95					
Money and Credits												
TOTALS		13483		97644		37749	17154	21209	176919		-01	364157
SCHOOL DISTRICTS	March Settlement		June Settlement		November Settlement		Forfeited Settlement		November to January		Total Collected	Balance Uncollecte
School District No.	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special		
" " "												
" " "												
" " "												
" " "												
" " "												
TOTALS												

Note * Assessors w

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1936.
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Range	Number of Acres of Land		Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		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 1/3 per cent Class 3 Dollars	Total 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 County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars
					Acres	100ths			True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Samuel Adams	15	NE 1/4	5	11 1/2	32	160	Yes	5 6 0 0	1 2 0 0	6 8 0 0	8 0 0	9 3 3	1 7 3 3				
O. J. Anderson		SW 1/4	5	11 1/2	32	160	No	5 8 0 0		5 8 0 0		1 9 3 3	1 9 3 3				
Lester Howard		SE 1/4	5	11 1/2	32	160	No	6 2 0 0		6 2 0 0		2 0 6 7	2 0 6 7				
George E. Warner		N 1/2 of NE 1/4	6	11 1/2	32	80	Yes	2 8 0 0	9 0 0	3 7 0 0	7 4 0		7 4 0				
Howard Elliott		S 1/2 of NE 1/4	6	11 1/2	32	80	No	2 8 0 0		2 8 0 0		9 3 3	9 3 3				
Oscar Johnson		NW 1/4	6	11 1/2	32	160	Yes	6 0 0 0	2 4 0 0	8 4 0 0	8 0 0	1 4 6 7	2 2 6 7				
Mary Cole		E 1/2 of SW 1/4	6	11 1/2	32	80	Yes	2 3 0 0	1 2 0 0	3 5 0 0	7 0 0		7 0 0				
W. H. Benson		W 1/2 of SW 1/4	6	11 1/2	32	80	No	3 0 0 0		3 0 0 0		1 0 0 0	1 0 0 0				
A. R. Sylvester		NE 1/4 of SE 1/4	6	11 1/2	32	40	Yes	1 6 0 0	1 6 0 0	3 2 0 0	5 7 7	1 0 0	6 7 7				
Do.		SW 1/4 of SE 1/4	6	11 1/2	32	40	Yes	1 2 0 0		1 2 0 0	2 2 3	3 3	2 5 6				
								3 7 3 0 0	7 3 0 0	4 4 6 0 0	3 8 4 0	8 4 6 6	1 2 3 0 6				

PROOF
 Assessed Value of Homesteads, \$3,810 x 5 equals \$19,200
 Assessed Value of Remainder, \$8,466 x 3 equals \$25,398
 Total True and Full Value, \$44,598

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

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, Penalty, November Settlement 1937, Penalty, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS.

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

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 Mrs. Ida Bellie, Frank O. Rogers, George E. Nash, J. M. Thompson, Eleanor S. Marnard, Alexander A. Laughlin, John J. Coffield, Margaret Needham, George Sandgren, Arnold Brum.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Penalty, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 71, 89, 64, 71, 81, 13, 67, 73, 71, 108, 94, 105, 171, 1078.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers
Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1936.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, Penalty, November Settlement 1937, Penalty, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS.

Form 4CD - HILLIARD COMPANY, MINNEAPOLIS

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 3B; Remainder at 33 1/4 Per Cent, Class 3.

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

SUBDIVISION
Sec. of Lot, Town or Block, Range, Number of Acres of Land

No. School District

Indicate Homestead

ASSESSOR'S VALUATION

EQUALIZED VALUES

SOLD FOR TAXES

Chas. E. Countryman

Carl Clark

Table with columns for Subdivision, Assessor's Valuation, and Equalized Values. Includes handwritten entries for property descriptions like 'NE 1/4 of NE 1/4' and 'NW 1/4 of SW 1/4'.

Cass County, Minnesota, for Taxes for the Year 1936.

Table for tax assessment details, including columns for 'VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION' and 'SPECIAL TAXES'. Includes handwritten entries for district numbers and tax amounts.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers of Cass County, Minnesota, for Taxes for the Year 1936.

Cass County, Minnesota, for Taxes for the Year 1936.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Rogers, County of Cass, Minnesota, 1936
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33½ per cent, Class 3.

Footings Brought Forward from Page	Number of Acres of Land Assessed		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS	
	Acres	100ths		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 33½ 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		
														Dollars
1	118	94	360			360								
2	354	21	1065			1065		120	120					
3	0	0	0			0		354	354					
4	38	58	130			120		0	0					
5	199	32	920	750		1670	222	187	409					
6	601	87	3532	3150		6682	1120	362	1485					
7	411	77	1942	600		2542	297	361	653					
8	349	55	1569	700		2269	284	285	569					
9	345	15	1080			1080		360	360					
10	115	90	348			348		116	116					
11	159	51	474			474		158	158					
12	240		720			720		240	240					
13	393	81	1694	1100		2794	412	412	724					
14	280		1320			1320	312	418	720					
15	196	30	875	250		1125		440	440					
16	36	75	185			185		375	375					
17	240		1115	250		1365	180	234	367					
18	201	66	1161	650		1811	259	230	360					
19	35	85	190	100		290	55	172	431					
								5	60					

