

ASSESSMENT & TAX LIST

**Rogers**  
**1944**



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1944.

County, Minn.,

APR 6

CASS

Christ Hall Assessor of the Town of Rogers

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1944, 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 to this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

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 the persons acquiring it.

Sec. 272.02. By whom listed. 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 separately, and in the name of his principal, all moneys and other personal property invested, owned, or otherwise controlled by him as agent or attorney, \* \* \*

Sec. 272.27. Certain personal property; where listed. All household goods and furniture, including the contents of the family trunk, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family shall be listed and assessed in the district where the same is usually kept.

Sec. 272.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on \* \* \*

Sec. 272.30. Farm property of non-resident. When the owner of livestock or other personal property is listed and assessed in the town or district where the farm is situated. Provided, that if the farm is situated in several townships or districts, the assessor shall list the same in the township or district in which the principal place of business of such farm is located.

Sec. 272.32. Elevators, etc., on railroad. All elevators and warehouses, with their contents, which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where the same is usually kept.

Sec. 272.33. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products, 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. Personal property of electric light and power companies having a fixed situs in any city, village, or borough, in this state shall be listed and assessed where situated \* \* \*

Sec. 272.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying in place and having a fixed situs, of electric light and power companies, and of other individuals and partnerships supplying electric power, having a fixed situs outside of the corporate limits of village, city, or town, shall be listed and assessed by the assessor of the county where situated.

Sec. 272.23. Merchants; Consignees. Every merchant required to list his property shall also list the value of his property, and the value of any property consigned to him from any other place for the purpose of sale, and the value of any such property, and the value of such property, and derives no profit from its sale.

Sec. 272.34. Manufacturers. Every manufacturer required to list his property shall also list the value of his property, and the value of any property consigned to him from any other place for the purpose of sale, and the value of such property, and derives no profit from its sale.

Sec. 272.35. Persons under Guardianship. The personal property of persons under guardianship shall be listed and assessed in the town or district where the guardian resides and of every other person under guardianship, 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 place of listing before his appointment.

Sec. 273.47. Property moved between May and July. The owner of personal property removing from one county, town, or district to another, shall list the same in the county, town, or district to which he removes it.

Sec. 272.05. False statement regarding taxes. Every person who, in making a return for taxation, makes a false statement as to any tax or assessment, which he knows to be false, shall be guilty of a misdemeanor.

Sec. 272.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax shall be classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty cents per ton as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore, which either (a) is mined by underground methods and prior to the next succeeding May 1, and which contains phosphorus in excess of .150 per cent, dried analysis, or which is classified by the assessor as Washburn-Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice to make it suitable for commercial furnace use, and which is so concentrated and placed in stockpiles subsequent to August 1 of a calendar year as to be mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if fully mined and mined iron ore, as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classed "b," "c," and "d," as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the tract or lot shall be the value of the tract or lot as if the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Subdivision 3. Class 2. All household goods and furniture, implements, tools, and machinery used by the owner for personal and domestic purposes shall constitute Class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by law, shall be valued and assessed at 25 per cent of the full and true value thereof. All sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements, and machinery used by the owner in any agricultural business shall constitute Class three, "a," and all unplatted real estate, except as provided by class three, "a," and all unplatted real estate, except as provided by classes one and three, "b," hereof, shall constitute Class three and shall be valued and assessed at 35 1/2 per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute Class three, "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 3b. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural business shall constitute Class three, "b," and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 7. Class 4. All property not included in the preceding classes shall constitute Class four, and shall be valued and assessed at 40 per cent of the full and true value thereof.

Sec. 165.06, Sub. 7. Motor Vehicles which have been \* \* \* frozen \* \* \* by the Federal Government \* \* \* shall be assessed and valued at 5 per cent of the true and full value thereof.

Section 273.03. Minnesota Statutes 1941. Assessment; Mode. 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 list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the real property assessment book in the assessment books and blanks shall be in readiness for delivery to the assessors on or before the 1st day of May in each year. 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. Each assessor attending such meetings shall receive as compensation for each service the sum of four dollars 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.

Rogers











Assessor's Return of

FORM 2 - MILLER & DATE COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1945, 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. 1944, as specified above and amounting to 100 Dollars

W. J. [Signature] County Treasurer.

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 1944, 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 A. 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 1944.

WITNESS my hand and official seal, the day of 1945.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1946, I received of County Treasurer, the Tax List of the of in said County for the year 1944; 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 of

COLLECTIONS OF TAXES OF 1914 *Town* OF *Rogers*, CASS COUNTY, MINNESOTA

FORM 2 - MILLER-GAYNE COMPANY, MINNEAPOLIS

NAMES OF OWNERS

FUNDS	MARCH SETTLEMENT 1914	JUNE SETTLEMENT 1914	NOV. SETTLEMENT 1914	Amount Collected from Nov. 1914 to First Monday in Jan. 1915	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1915
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	446 253	1198 950	181 195						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	3559 1623 5682 3215	13324 3832 21294 12046	2744 789 4385 2481						
Town Revenue, Town Road and Bridge, Town Drain, Town State Loan, <i>Telephone</i>	812 2435 162 5487	3042 9126 608 20564	626 1879 125 4235						
School Local 1 Mill, School Special, School State Loan, <i>C.O. J. Reficiency</i>	162 4911 1624 2597 484 373	610 12218 6084 9734 1825 1400	125 2694 1253 2005 376 288						
	34038	120897	25007						

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+J	TOTALS
MARCH SETTLEMENT	<i>un.</i>	162	4911	1624	373	2597	487	10154
	Totals	162	4911	1624	373	2597	487	10154
JUNE SETTLEMENT	<i>un.</i>	610	12218	6084	1400	9734	1825	31871
	Totals	610	12218	6084	1400	9734	1825	31871
NOVEMBER SETTLEMENT	<i>un.</i>	125	2694	1253	288	2005	376	6741
	Totals	125	2694	1253	288	2005	376	6741
NOVEMBER to JANUARY								
	Totals							
ADDITIONS								
	Totals							
REDUCTIONS								
	Totals							















































Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD WALKER-DAY COMPANY, MINNEAPOLIS

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 'S. L. Co.' and 'U. S. of America' across 20 rows.

Table with columns: 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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 'S. L. Co.' and 'U. S. of America' across 20 rows.



















Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD WALLS-DAY COMPANY, MINNEAPOLIS

Main assessment 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, 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 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Samuel J. Larson

Olaf Anderson

State of Minnesota, Olaf Anderson, Hazel B. Mundhenk

8 1/2 of NW 1/4 SW 1/4

200

Summary of values: 836, 615, 998, 100, 105, 936, 715, 993, 99, 79, 104, 147, 108, 155, 186, 246

Summary of taxes: 104, 155, 259, 5094, 44, 5138

Handwritten notes: 2nd Half Paid OCT 16 1945, 1st Half Paid JUN 1 1945, 5806, 885, 885

Handwritten notes: 2nd Half Paid OCT 16 1945, 1st Half Paid JUN 1 1945, 5806, 138, 138

Handwritten notes: PAID IN FULL JUN 25 1945, 7155, 718



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

Form 4 CD WILCOX-BAYNE COMPANY, MINNEAPOLIS

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, 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 1945, June Settlement 1945, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.















Assessment Roll and Tax List of Unplatted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, 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.

Form 4 CD HILLS-DAY COMPANY, MINNEAPOLIS

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 Frank O. Rogers, Leo E. Nash, Mrs. Margaret Brum, Margaret Needham Lawrence B. + Dolores Slattery, Percy M. Slater, and George Sandgren.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: 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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various lots and tax amounts.































Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1944.

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, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.























