

ASSESSMENT & TAX LIST

Rogers
1945

DIRECTIONS TO ASSESSOR

CASS

County, Minn.,

APR 18

1945

OFFICE OF COUNTY AUDITOR,

Christ Stall Assessor of the Town of Rogers

According to the requirements of law, I herewith deliver to you the Assessment Books for the said

Town of Rogers for the year 1945, containing a list of all Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, 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.

L. C. PETERSON

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. 273.01. Personal property shall be listed and assessed annually with reference to its value on May 1, and if acquired in the year, shall be listed on or for 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, but not limited to, real estate, land, or otherwise controlled by him as agent or attorney, ***.
2. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.
3. The property of a person for whose benefit it is held in trust, or in any other capacity, shall be listed by the trustee or administrator.
4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
5. The property of a body politic or corporate, by the proper agent or officer thereof.
6. The property of a firm or company, by a partner or agent thereof.
7. The property of manufacturing and other businesses, carried on by such agent in the name of his principal, or agent, shall list all of his *** personal property.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, the property of a person shall be listed and assessed in the county, town, or district where the person resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property, including books, papers, and all personal property, including stocks, bonds, and all other personal property, including any personal property, having domestic purpose, or for the furnishing of equipment of the family, shall be listed and assessed in the district where the same are usually kept.

Sec. 273.29. 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. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the property shall be listed and assessed in the county, town, or district where the farm is situated. Provided, that if 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 other machinery and fixtures therein, situated upon the land of any railroad company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, oil, or other products, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, in this state shall be listed and assessed where situated. ***.

Sec. 273.45. Personal property of electric light and power companies outside of cities and villages. Personal property, including, but not limited to, real estate, land, or otherwise controlled by any individual and partnership supplying electric power, having a fixed situs in any city, village, or town, in this state shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.46. Assignees and receivers. Personal property in the hands of any assignee or receiver shall be listed and assessed in 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 between May 1 and July 1, shall be assessed in the county to which he moves, and the property shall be listed in that county. ***.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the place for listing and assessing, the assessor shall determine the place for listing and assessing, shall be determined by the assessor in different counties, by the Department of Taxation. ***.

Sec. 273.49. Lists to be verified. Every person required to list his personal property shall make a sworn statement of all personal property owned by him on May 1 of the current year. He shall also state in such statement whether or not he is required to list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity. ***.

Sec. 273.50. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or as agent or attorney, guardian, parent, trustee, or in any other capacity, has not made a true and correct statement of all personal property owned by him on May 1 of the current year, he may examine such person under oath in regard to the amount of the property he is required to list. If such person refuses to be sworn, he shall be deemed to have admitted that the amount of the property is as he has stated, and he shall be assessed according to his best judgment and information.

Sec. 273.52. Failure to obtain list. In case of failure to obtain a list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity, the assessor shall determine the amount as he believes to be the true value thereof, when requested, and shall assess the property on that basis. ***.

Sec. 273.53. Assessor may enter dwellings, etc. Any officer authorized to enter premises for the purpose of assessing property shall have the right to enter any dwelling, house, building, or structure, and view the same and the property therein. ***.

Sec. 630.05. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly makes a false statement regarding the amount of taxes payable, shall be guilty of a gross misdemeanor. ***.

Sec. 273.54. Where listed in case of doubt. In case of doubt as to the place for listing and assessing, the assessor shall determine the place for listing and assessing, shall be determined by the assessor in different counties, by the Department of Taxation. ***.

Sec. 273.55. Lists to be verified. Every person required to list his personal property shall make a sworn statement of all personal property owned by him on May 1 of the current year. He shall also state in such statement whether or not he is required to list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity. ***.

Sec. 273.56. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or as agent or attorney, guardian, parent, trustee, or in any other capacity, has not made a true and correct statement of all personal property owned by him on May 1 of the current year, he may examine such person under oath in regard to the amount of the property he is required to list. If such person refuses to be sworn, he shall be deemed to have admitted that the amount of the property is as he has stated, and he shall be assessed according to his best judgment and information.

Sec. 273.59. Failure to obtain list. In case of failure to obtain a list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity, the assessor shall determine the amount as he believes to be the true value thereof, when requested, and shall assess the property on that basis. ***.

Sec. 273.60. Assessor may enter dwellings, etc. Any officer authorized to enter premises for the purpose of assessing property shall have the right to enter any dwelling, house, building, or structure, and view the same and the property therein. ***.

Sec. 630.05. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly makes a false statement regarding the amount of taxes payable, shall be guilty of a gross misdemeanor. ***.

Sec. 273.61. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly makes a false statement regarding the amount of taxes payable, shall be guilty of a gross misdemeanor. ***.

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Sec. 273.80. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly makes a false statement regarding the amount of taxes payable, shall be guilty of a gross misdemeanor. ***.

Sec. 273.81. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly makes a false statement regarding the amount of taxes payable, shall be guilty of a gross misdemeanor. ***.

Sec. 273.82. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly makes a false statement regarding the amount of taxes payable, shall be guilty of a gross misdemeanor. ***.

Rogers, Cass

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 also provide an assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, of any property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the first of May of each year. The assessors shall mail to the county auditor on a day to be fixed by the Commissioner of Taxation for the purpose of receiving instructions as to their duties within the county, the sum of four dollars per day for each day 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.

Assessment of 1945

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Sup OF Rogers

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES							
	Dollars	Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Tchr. Ins.	State Debt	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Tel	SK9	Total Rate of Town Tax	
<u>Un</u>			<u>10587</u>		<u>776</u>					<u>1.56</u>	<u>21.4</u>	<u>8.5</u>	<u>36.4</u>	<u>17.9</u>	<u>84.2</u>						<u>5</u>	<u>35.2</u>	<u>61.2</u>

RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES														
Local 1 Mill	Special	State Loan	Def.	C.O.	Bid.	Total Rate of Sch'l Tax	Total Rate of all Taxes	FUNDS	Rate	Amounts									
<u>1</u>	<u>15</u>	<u>20</u>	<u>5</u>	<u>13</u>	<u>64</u>	<u>200.9%</u>	<u>200.9%</u>												
<u>1</u>	<u>30</u>	<u>20</u>	<u>5</u>	<u>13</u>	<u>69</u>	<u>215.9%</u>	<u>215.9%</u>												
								State Revenue,											
								State School,											
								Teachers Insurance,											
								State Debt-Non-Homestead,		<u>8734</u>									
								State Debt-Homestead,		<u>1776</u>									
								County Revenue,		<u>24317</u>									
								County Road and Bridge,		<u>9658</u>									
								County Welfare,		<u>41361</u>									
								Bonds and Interest		<u>20339</u>									
								Town Revenue,		<u>5681</u>									
								Town Road and Bridge,		<u>17044</u>									
								Town Drag,		<u>1136</u>									
								Town State Loan,		<u>5681</u>									
								Def. SK9.		<u>39998</u>									
								School Local 1 Mill,		<u>1136</u>									
								School Special,		<u>18208</u>									
								School State Loan,		<u>22726</u>									
								Deficiency		<u>5681</u>									
								Capital Outlay		<u>14772</u>									
								Bond + Interest											

48

Total Levy, \$2322

L. L. Peterson

State of Minnesota, ss. L. L. Peterson Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Sup of Rogers, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1945.

Witness my hand and official seal, this 17 day of Dec, A. D. 1945.

L. L. Peterson County Auditor.

SEAL

1136 18208 22726 5681 14772 62523 235248

FUNDS	MARCH SETTLEMENT 1945	JUNE SETTLEMENT 1945	NOV. SETTLEMENT 1945	Amount Collected from Nov. 1945 to First Monday in Jan. 1946	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1946
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	672 160	2721 885							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	2192 871 3729 1834	12138 4821 20677 10153							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Del. Skg.	512 1537 102 512 3606	2836 8568 567 2836 19946							
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B. & J.	103 2450 2049 513 1332	567 8755 11345 2836 7373							
	22174	116954							

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B. & J.	TOTALS
MARCH SETTLEMENT	Un	103	2450		2049	513	1332	6447
	Totals	103	2450		2049	513	1332	6447
JUNE SETTLEMENT	Un	567	8755		11345	2836	7373	30876
	Totals	567	8755		11345	2836	7373	30876
NOVEMBER SETTLEMENT								
	Totals							
NOVEMBER to JANUARY								
	Totals							
ADDITIONS								
	Totals							
REDUCTIONS								
	Totals							

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 1945.

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 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS. Includes entries for Oliver Erickson, Geo. Erickson, O.L. + Alice Robbins, Ida May Meyers, Oscar Holmes, Anton Halverson, Geo. H. Heim, and Nora Harwood.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION					EQUALIZED VALUES			SOLD FOR TAXES	
		Subdivision	Sec. or Lot	Town or Block	Range			Number of Acres of Land	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$1,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review		Total Assessed Value as Equalized by the County Board
Richard C. Erickson	State of Minnesota	1	NE 1/4 of NE 1/4	7	142 27	40	2th										
		2	SE 1/4 of NW 1/4 of NE 1/4														
Franz A. Rob Rosin	State of Minnesota	3	SW 1/4 of NE 1/4			40											
		4	NE 1/4 of SE 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														
Pearl G. G. Fairbank 2/2 Int.		10	SE 1/4 of NE 1/4			20											
		11	NE 1/4 of SW 1/4														
		12	NW 1/4 of SW 1/4 Lot 3														
U.S. of A	State of Minnesota	13	SW 1/4 of SW 1/4 Lot 4														
		14	SE 1/4 of SW 1/4														
U.S. of America		15	Lot 4														
Geo. K. Lien		16	SE 1/4 of NE 1/4			20											
		17	NW 1/4 of SE 1/4														
State of Minnesota		18	SW 1/4 of SE 1/4														
		19	SE 1/4 of SE 1/4			40											
Class Jakob Blom		20															

District No.	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 1946	June Settlement 1946	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS		
	District No.	District No.	District No.	District No.				Dollars	Dollars	Dollars	Dollars	Dollars														Dollars	Dollars
1	71				14 26	46	14 72							PAID IN FULL	APR 9 1946	3916	14 72										
2							2																				
3	130				26 12	86	26 98							PAID IN FULL	OCT 28 1946	11381			26 98							944 penalty due.	
4																											
5																											
6																											
7																											
8																											
9																											
10	1				20		20																				
11																											
12																											
13																											
14																											
15																											
16	29				582	20	602																				
17																											
18																											
19	H 78				1568		1568																				
20	H 78				6188	152	6340																				

71 78
71.2 230
308

PAID IN FULL
DEC 18 1946
MAY 31 1946

784

784 63

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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, and various tax and payment columns.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Minnesota. 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1945.

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U. S. of America
U. S. of America
U. S. of America
U. S. of America
U. S. of America
U. S. of America
U. S. of America
State of Minnesota
U. S. of America
Wm. Stellflug
Frank O. Rogers W & Lavina Rogers
U. S. of America
State of Minnesota
State of Minnesota
U. S. of America

SOLD FOR TAXES

PAID IN FULL JUN 4 1946 6627
PAID IN FULL JUL 9 1946 9029

147 2852 92 2944

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1945.

Form 1 CD - WILLIS DAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for various lots and owners like Archie D. Walker and Red River Lbr. Co.

Cass County, Minnesota, for Taxes for the Year 1945.

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, and PAID. Includes handwritten tax amounts and payment dates.

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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

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Assessment Roll and Tax List of Unplatted Real Property in the

Town of Rogers

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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

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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 1945.

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 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

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

Main assessment table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Charles F. Resler + David Resler, Ruth Resler Erickson + John E. Resler, Arthur W. Ray, Swan Oscar Lindman, C. L. Ayres, and J. V. Benson.

Cass County, Minnesota, for Taxes for the Year 1945.

Tax summary 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, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten notes like 'PAID IN FULL APR 11 1946' and 'PAID IN FULL APR 9 1946'.

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.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Harvey + Carmen Countryman, Olaf Johnson, Pearse G. B. Janson, J.C. Huffman, Olaf Johnson, C.E. + Katherine S. Countryman, Adolph + Marie Sweder, U. S. of America, P.A. + Violet Sharnton, Ulenifred J. Faltessch, R. M. Jennings, Ray M. Jennings, Jofferson E. + Violet Weaver.

Cass County, Minnesota, for Taxes for the Year 1945.

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, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS. Includes entries for districts 1 through 20 with tax amounts and payment dates.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1945.

Form 4 CD - MILLER-DAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Chas. E. Countryman and Gordon W. Lieseke.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, and SPECIAL TAXES. Includes handwritten entries for 'H.L. Co.', 'Red River Lbr. Co.', and various tax amounts and dates.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, and SPECIAL TAXES. Includes handwritten entries for H.L. Co., Edward E. Vallerus, and U.S. of America across 20 lots.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Grand Total

456405
7965
421405

N 2622
7965
10587 Grand Total

212760 5224

217984