

ASSESSMENT & TAX LIST

Slater  
1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

County, Minn.

April 20,

Wm. Staker Assessor of the Town of Slater

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the said 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.

W. J. [Signature]

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal Property of persons residing therein, ...

WHEN LISTED AND ASSESSED. Sec. 1984. Personal Property to be listed and assessed on that day, ...

Sec. 1985. By whom listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 1986. Where listed. Except as otherwise in this chapter otherwise provided, ...

Sec. 1987. Personal property to be listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 1988. Property of a minor child or insane person shall be listed by the guardian of such child or insane person, ...

Sec. 1989. Property of a decedent. Personal property in the hands of a decedent, ...

Sec. 1990. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, ...

Sec. 1991. Property of manufacturers and others in the hands of agents, by such agents. In the name of the principal, to be done, ...

Sec. 1992. Where listed. Except as otherwise in this chapter otherwise provided, ...

Sec. 1993. Personal property to be listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 1994. Property of a minor child or insane person shall be listed by the guardian of such child or insane person, ...

Sec. 1995. Property of a decedent. Personal property in the hands of a decedent, ...

Sec. 1996. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, ...

Sec. 1997. Property of manufacturers and others in the hands of agents, by such agents. In the name of the principal, to be done, ...

Sec. 1998. Where listed. Except as otherwise in this chapter otherwise provided, ...

Sec. 1999. Personal property to be listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 2000. Property of a minor child or insane person shall be listed by the guardian of such child or insane person, ...

Sec. 2001. Property of a decedent. Personal property in the hands of a decedent, ...

Sec. 2002. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, ...

Sec. 2003. Property of manufacturers and others in the hands of agents, by such agents. In the name of the principal, to be done, ...

Sec. 2004. Where listed. Except as otherwise in this chapter otherwise provided, ...

Sec. 2005. Personal property to be listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 2006. Property of a minor child or insane person shall be listed by the guardian of such child or insane person, ...

Sec. 2007. Property of a decedent. Personal property in the hands of a decedent, ...

Sec. 2008. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, ...

Sec. 2009. Property of manufacturers and others in the hands of agents, by such agents. In the name of the principal, to be done, ...

Sec. 2010. Where listed. Except as otherwise in this chapter otherwise provided, ...

Sec. 2011. Personal property to be listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 2012. Property of a minor child or insane person shall be listed by the guardian of such child or insane person, ...

Sec. 2013. Property of a decedent. Personal property in the hands of a decedent, ...

Sec. 2014. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, ...

Sec. 2015. Property of manufacturers and others in the hands of agents, by such agents. In the name of the principal, to be done, ...

Sec. 2016. Where listed. Except as otherwise in this chapter otherwise provided, ...

Sec. 2017. Personal property to be listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 2018. Property of a minor child or insane person shall be listed by the guardian of such child or insane person, ...

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal Property of persons residing therein, ...

WHEN LISTED AND ASSESSED. Sec. 1984. Personal Property to be listed and assessed on that day, ...

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Sec. 1989. Property of a decedent. Personal property in the hands of a decedent, ...

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Sec. 1991. Property of manufacturers and others in the hands of agents, by such agents. In the name of the principal, to be done, ...

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Sec. 1995. Property of a decedent. Personal property in the hands of a decedent, ...

Sec. 1996. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, ...

Sec. 1997. Property of manufacturers and others in the hands of agents, by such agents. In the name of the principal, to be done, ...

Sec. 1998. Where listed. Except as otherwise in this chapter otherwise provided, ...

Sec. 1999. Personal property to be listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 2000. Property of a minor child or insane person shall be listed by the guardian of such child or insane person, ...

Sec. 2001. Property of a decedent. Personal property in the hands of a decedent, ...

Sec. 2002. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, ...

Sec. 2003. Property of manufacturers and others in the hands of agents, by such agents. In the name of the principal, to be done, ...

Sec. 2004. Where listed. Except as otherwise in this chapter otherwise provided, ...

Sec. 2005. Personal property to be listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 2006. Property of a minor child or insane person shall be listed by the guardian of such child or insane person, ...

Sec. 2007. Property of a decedent. Personal property in the hands of a decedent, ...

Sec. 2008. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, ...

Sec. 2009. Property of manufacturers and others in the hands of agents, by such agents. In the name of the principal, to be done, ...

Sec. 2010. Where listed. Except as otherwise in this chapter otherwise provided, ...

Sec. 2011. Personal property to be listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 2012. Property of a minor child or insane person shall be listed by the guardian of such child or insane person, ...

Sec. 2013. Property of a decedent. Personal property in the hands of a decedent, ...

Sec. 2014. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, ...

Sec. 2015. Property of manufacturers and others in the hands of agents, by such agents. In the name of the principal, to be done, ...

Sec. 2016. Where listed. Except as otherwise in this chapter otherwise provided, ...

Sec. 2017. Personal property to be listed. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, ...

Sec. 2018. Property of a minor child or insane person shall be listed by the guardian of such child or insane person, ...

Slater

Section 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 and a correspond with each assessment district. He shall make out, in the real property assessment books, a list of all real property in the county, including the land, buildings, and other improvements thereon, and the location of each tract of land, and the location of each tract of real property. The list of real property becoming subject to assessment and taxation every odd numbered year may be assessed or or before the third Monday in APRIL, of each year.

The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission 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 such service the sum of four dollars per day for each day necessarily consumed in attending said 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.



Returns Showing Grain Received in or Handled by Elevators and Warehouses in the \_\_\_\_\_ of \_\_\_\_\_ in the \_\_\_\_\_  
County of \_\_\_\_\_ for the Year 1939.

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of.....Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of.....Mill Per Bushel		★ Total Tax	REMARKS
										Dollars	Cts.		Dollars	Cts.		

Note ★ Assessors will not fill these Columns.

List of Lands in the Township of Slater, County of Cass, Minn., for the Year 1939, Which have Become Homesteads or Ceased to be Homesteads  
SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 214 Miller-Davis Company, Minneapolis, M. T. C.—Form No. 67

LANDS BECOMING HOMESTEADS								LANDS CEASING TO BE HOMESTEADS								
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Range	Number of Acres of Land	✓	✓	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Range	Number of Acres of Land	✓		
															Acres 100ths	Acres 100ths
R. W. De Knoot	A. I.	Lot 3	11	142	26	2575	✓	Henry P. Boss		61 Lakeside Park, Outlot	B				✓	
Albert H. Lyman		N. W. 1/4 of N. W. 1/4	11	142	26	40-										

6575

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

**Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1939.**

FORM 34  
Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 2C.)  
Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 2B.)

NAME OF OWNER	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS				
	School District	SUBDIVISION	Sec.	Twp.		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 \$4,000 at 20% Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
			Lot	Block				Acres	100ths							

Form C

**Auditor's Office, Cass County, Minnesota.**

I, L. C. PETERSON, Auditor of Cass County, 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 Town of Slater in said County, for the year 1939.

Witness my hand and official seal this 31 day of December, 1939.

L. C. Peterson  
County Auditor.

(SEAL)

**Office of County Treasurer, Cass County, Minnesota.**

January 6 1941

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Township of Slater in said County, for the year 1939, 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 "One Fourth Paid," "One Half Paid," "Three-Fourths 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.

H. J. McKeown  
M. E. M. County Treasurer.

**Treasurer's Office, Cass County, Minnesota.**

Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Slater in said County for the year 1939, as specified above, and amounting to \$2,729.21 21/100 DOLLARS

W. T. McKeown  
County Treasurer.

**Auditor's Office, Cass County, Minnesota.**

January 6 1941

I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Slater in said County, for the year 1939, and that I have compared the said list with the statements received for by said County 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, remain unpaid, is delinquent for said year.

L. C. Peterson  
County Auditor

(SEAL)

Assessor's Report

FORM 34

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Slater

RATES AND TAXES

Cass County, State of Minnesota.

249.11  
6.37  
255.48  
234.11  
6.37  
240.48

No. School District	Valuation of Money and Credits	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES										RATE OF COUNTY TAXES										RATE OF TOWN, CITY OR VILLAGE TAXES									
		Dollars	Dollars	Dollars	Dollars	Dollars	Total Value of all Property Except Money and Credits	State Rev.	State Sch'l	Tech. Ins. & Ret. Fund	Total Rate of State Tax	Co. Rev.	Co. R. & B.	Co. Poor	Co. Bond and Int.	Old Age Assist.	Total Rate of County Tax	Town Rev.	Town R. & B.	Town 1 Mill	Town State Loan	Town Bldg.	Town Fire	Town Patrol	Total Rate of Town, City or Village Tax											
																										Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
C1	561	9799	944	630	11373	1.10	1.23	34	370	6.37	22.8	16.9	19.11	15.23	14.87	73.48	5	5	1	75	5			91												

NAME OF OWNER

RATE OF SCHOOL TAXES

TAXES LEVIED

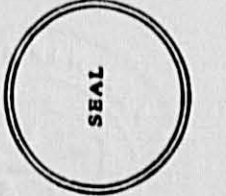
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS								ALL OTHER TAXES							
Local Mill	Special	Sch'l State Loan	Def.	Total Rate of Sch'l Tax	Total Rate of All Taxes	Local 1 Mill	Special	State Loan	Total School Tax	FUNDS	Rate	AMOUNTS			
1.15	4.30	16		66	234.11	980	14699	29397	15678	3920	64674	714			
1.30	4.30	16		81	249.11	157	4722	4722	2518	630	12749	399			
												321			
												2407			
												2357			
												1271			
												25725			
												1922			
												2734			
												17777			
												16912			
												5687			
												5687			
												1137			
												19421			
												4550			
												34119			
												18196			
												168			
												272921			

Total No. Acres 6185.17 Total Levy, \$ 272,921.21 Book Footings, \$ 2,729.21

I, I. C. 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 State of Minnesota, in said County, for the year A. D. 1938.

Witness my hand and official seal this 31 day of September, A. D. 1937.

*I. C. Peterson* County Auditor





Assessment Roll and Tax List of Unplatted Real Property in the Town of Slater, 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 1939.

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, ASSESSED VALUATION NON-HOMESTEAD, RATE AND TAX LESS HOMESTEAD EXEMPTION, STATE TAX ON NON-HOMESTEAD, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

U.S. of America

State of Minnesota

U.S. of America

State of Minnesota

U.S. of America

State of Minnesota















Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Slater, 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.

Cass County, Minnesota, for Taxes for the Year 1939.

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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty. Includes handwritten entries for U.S. of America, Frank St. Pohl, Robt. & Martin Pohl, State of Minnesota, and various land descriptions like NE 1/4 of NE 1/4, NW 1/4 of NW 1/4, etc.







Assessment Roll and Tax List of Unplatted Real Property in the *Down* of *Slater*  
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 \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/4 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

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, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

2nd Half Paid NOV 1 3 1940 10292  
1st Half Paid JUN 13 1940 5843  
2nd Half Paid JUN 13 1940  
1st Half Paid OCT 20 1940 8541  
2nd Half Paid OCT 7 1940 6396  
1st Half Paid JUN 20 1940

994.00

470  
305  
464

11,004 112

11,116



























Assessment Roll and Tax List of Unplatted Real Property in the Town of Slater, Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD

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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.



















Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Slater, 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 1939.

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, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.





Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Slater, 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 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLID FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, and various settlement/penalty columns.







