

ASSESSMENT & TAX LIST

Sylvan
1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

Class County, Minn., April 20, 1939

Paul Rindell Assessor of the Town of Sylvan

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

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.

Paul Rindell

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, * * * 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 acquiring it, in the manner hereinafter provided.

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of property of such company or corporation is not assessed in the manner hereinafter provided, annuities, franchises, royalties, and other personal property.

2. He shall also list, separately, and in the name of his principal, all real estate, whether owned by him as tenant in common or otherwise controlled by him as the agent or attorney-in-fact of any other person, company, or corporation, and all real estate from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge, in the manner hereinafter provided.

4. The property of a partnership whose assets are in the hands of a receiver, trustee, or administrator, shall be listed and assessed as if it were the property of a body politic or corporate, by the proper agent or officer thereof.

5. The property of manufacturers and others in the hands of a receiver, trustee, or administrator, shall be listed and assessed as if it were the property of a body politic or corporate, by the proper agent or officer thereof.

6. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

7. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

8. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

9. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

10. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

11. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

12. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

13. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

14. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

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16. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

17. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

18. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

19. The property of a body politic or corporate, by the proper agent or officer thereof, shall be listed and assessed in the manner hereinafter provided.

Sylvan

County Auditor.

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

FORM 314 MILLER-DAVIS COMPANY, MINNEAPOLIS

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	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS							
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range		Number of Acres of Land Acres 100ths	STRUCTURES & IMPROVEMENTS			Assessed Value of Homesteads up to \$4,000 at 20% Class 2B 25% Class 3C	Assessed Value of Remainder at 33 1/2 per cent Class 3 40 per cent Class 4	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				
								True and Full Value of Land Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars									

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 Sylvan of Sylvan 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 Sylvan of Sylvan 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.

W. T. McKeown
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 Towns of Sylvan of Sylvan in said County for the year 1939, as specified above, and amounting to \$16,938.33 ³³/₁₀₀ 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 Sylvan of Sylvan 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 316 BILLS-BAYNE COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,
Levied in the Town of Sylvan

No. School District	Valuation of Money and Credits Dollars	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES										RATE OF COUNTY TAXES										RATE OF TOWN, CITY OR VILLAGE TAXES									
		Value of Lands other than Town Lots including Structures Dollars	Value of Town and City Lots including Structures Dollars	Personal Property Dollars	Total Value of all Property Except Money and Credits Dollars	State Rev.	State Sch'l	Tech. Ins. & Ref. Fund	Total Rate of State Tax	Co. Rev.	Co. R.&B.	Co. Poor	Co. Bond Int.	Old Age Assist.	Total Rate of County Tax	Town Rev.	Town R.&B.	Town Drng.	Town State Loan	Town Bldg.	Town Fire	Town Patrol	Total Rate of Town, City or Village Tax												
1	1200	79628	4558	4090	89276	10	1.73	.34	3.70	6.37	22.8	16.9	1.1	15.6	34.8	2	7	4	1				5	1544											
13		44758		1137	45895			363	3.63																										
		124386	4558	5227	134171																														

RATES AND TAXES
Cass County, State of Minnesota.

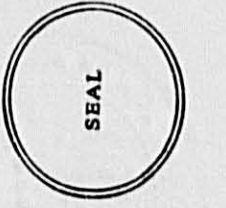
RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES					FUNDS		AMOUNTS							
Local 1 Mill	Special	Sch'l State Loan	Def.	Total Rate of Sch'l Tax	Total Rate of All Taxes	State Loan	Total School Tax	FUNDS	Rate	AMOUNTS									
1	15	78	10	33.81	12636	7963	114446	State Revenue		13069									
1	30	78	10	48.81	14136	864	25745	State School		14614									
1	1307			14.07	10668	4590	57991	Teachers' Insurance and Retirement Fund		4040									
								Debt Non-A		43959									
								A		43128									
								County Revenue		5576									
								County Road and Bridge		297595									
								County Poor		22675									
								County Bond and Interest		256403									
								County Bond and Interest		209712									
								County Old Age Assistance		199510									
								Town Revenue		26835									
								Town Road and Bridge		99827									
								Town 1 Mill Drugging		13417									
								Town State Loan											
								Town Building											
								Town Fire Patrol											
								Emergency Fund		67088									
								School Local 1 Mill		13417									
								School Special		205387									
								School State Loan		68943									
								School Deficiency		88278									
								School											
								Money and Credits		360									
								TOTAL		1693833									

Total Levy, \$16,938.33 Book Footings, \$16,938.33

I, L. 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 Town of Sylvan in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1939.

Witness my hand and official seal this 31 day of April, A. D. 1939.

L. C. Peterson
County Auditor



Assessment Roll and Tax List of Unplatted Real Property in the Town of Sylva, 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, 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, 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 Town of Tylan, 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 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.

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

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

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.

Assessment Roll and Tax List of Platted Real Property in the Town of Teylan, Cass County, Minnesota, for Taxes for the Year 1939. Platted Real Estate Assessed at 40 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 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Lot, Block, No. School District, Indicate Homestead, ASSESSOR'S VALUATION (True and Full Value of Lands, Structures & Improvements, Total True and Full Value of Lands Including all Structures, Improvements and Machinery, Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C, Assessed Value of Remainder at 40 per cent Class 4, Total Assessed Value of Lands 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, Total Assessed Value as Equalized by the Minnesota Tax Commission), SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., Rate, Assessed Valuation Non-Homestead, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES (Ditch No., Ditch No., Ditch No., Ditch No.), TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), 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 Platted Real Property in the Town of Swan of Iowa,
 Platted Real Estate Assessed at 40 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 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		No. School District	Indicate Homestead	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES		
		SUBDIVISION	Lot			Block	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$1,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands 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	Total Assessed Value as Equalized by the Minnesota Tax Commission
								Dollars	Dollars								
State of Minnesota		Carlson's Sylvan Park	26														
"			37														
"			38														
"			39														
"			40														
"			41														
"			42														
"			43														
"			44														
Roscoe E. Carlson			45		no												
"			46		"											SOLD FOR TAXES	
Herman Kahl, Jr.			47		"											SOLD FOR TAXES	
"			48		"											SOLD FOR TAXES	
"			49		"											SOLD FOR TAXES	
"			50		"											SOLD FOR TAXES	
"			51		"											SOLD FOR TAXES	
"			52		"											SOLD FOR TAXES	
Elmer P. Carrier			53		"											SOLD FOR TAXES	
Dan + Mary Michaud			54		"											SOLD FOR TAXES	
Frank Swanson			55		"											SOLD FOR TAXES	
State of Minnesota			56		"											SOLD FOR TAXES	

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

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				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty	
District No.	District No.	District No.	District No.					Ditch No.	Ditch No.	Ditch No.	Ditch No.															
1	2					62.7 Mills																				
40					5.65	25																				
40					5.65	25																				
40					5.65	25																				
40					5.65	25																				
40					5.65	25																				
40					5.65	25																				
40					5.65	25																				
114					16.12	73																				
40					5.65	25																				
462					65.31	294																				
936					132.28	592																				

PAID IN FULL NOV 6 1940 9672
 APR 23 1940 3525
 APR 23 1940 3993

40 ✓
 550 ✓
 1685 59 ✓

For
 1939

Assessment Roll and Tax List of Platted Real Property in the Town of Sylwan of Sylwan, Minnesota, Platted Real Estate Assessed at 40 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 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), ASSESSOR'S VALUATION (Structures & Improvements, True and Full Value of Lands), EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL 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.

