

ASSESSMENT & TAX LIST

Turtle Lake

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

Case County, Minn. April 20, 1939

Henry Bakker Assessor of the Town of Turtle Lake

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

for the year 1939, 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.

W. J. [Signature]

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 a decedent, is taxable, except such as is by law exempt from taxation.

Sec. 1984. WHEN LISTED AND ASSESSED.

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 following: 1. All real and personal property of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the stock is not held in a trust), money loaned or invested, annuities, franchises, royalties, and all other property owned, held, or controlled by him.

2. He shall also list separately, and in the name of his life tenant, all moneys and other personal property invested, loaned, or deposited in any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits in any bank, trust company, or other financial institution.

3. The property of a corporation whose assets are in the hands of a trustee, or of a trust, shall be listed and assessed by the trustee or administrator of the estate of a deceased person, by the executor or administrator.

4. The property of a partnership whose assets are in the hands of a partner, or of a body, politic or corporate, by the proper officer of the property of the body, politic or corporate, or by a partner or agent thereof.

5. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as provided in this chapter.

6. Chap. 212. Livestock. Personal property of a non-resident, when the owner is not resident in this state, shall be listed and assessed by the owner or his agent in the name of the owner, or by the person having such property in charge, in the manner following: 1. All real and personal property of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the stock is not held in a trust), money loaned or invested, annuities, franchises, royalties, and all other property owned, held, or controlled by him.

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Sec. 2002. Lists to be Verified. Every person required to list his real and personal property shall make out and deliver to the assessor, before the first day of May of the current year, a list of the real and personal property in his possession or under his control, in the manner following: 1. All real and personal property of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the stock is not held in a trust), money loaned or invested, annuities, franchises, royalties, and all other property owned, held, or controlled by him.

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Turtle Lake

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, for and to correspond with each assessment district. He shall make out, in the real property assessment books, a list of all real property in the county, and in the personal property assessment books, a list of all personal property in the county, and in the livestock assessment books, a list of all livestock in the county, and in the franchise assessment books, a list of all franchises in the county. The list of real property assessment books and the list of personal property assessment books shall be ready for delivery to the assessors on or before the first 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 the sum of four dollars per day for each day necessarily consumed in attending said meetings, and one cent per mile for each mile necessarily traveled in going from his home to and returning from the county seat at the rate of ten cents per mile for each mile traveled route and paid out of the county treasury upon the warrant of the county auditor to be computed by the county auditor. The county auditor shall also provide for the printing and binding of the assessment books and blanks at the expense of the county.

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

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 3C.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

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

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 Turtle Lake 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)

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 Turtle Lake in said County for the year 1939, as specified above, and amounting to \$4522 05 Four thousand five hundred twenty-two and 05/100 DOLLARS.

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

To L. C. PETERSON, County Auditor:

January 6 1941

Sir: I herewith return to you the Tax List for the Township of Turtle Lake 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 receipted 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.

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 Turtle Lake in said County, for the year 1939, and that I have compared the said list with the statements receipted 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.

(SEAL)

L. C. Peterson
County Auditor

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

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

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41023

687

9699 309

10008

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Turtle Lake, Minnesota

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, 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 Turtle Lake

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

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Turtle Lake, 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, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Turtle Lake
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.

Form # CD 1939-10-10-1939, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Acreage	ASSESSOR'S VALUATION					EQUALIZED VALUES			SOLD FOR TAXES		
		Subdivision	Sec. or Lot	Town or 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 1/2 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		Total Assessed Value as Equalized by the Minnesota Tax Commission	
U.S. of America State of Minnesota		NE 1/4 of NE 1/4			35 1/4 30	5												
		NW 1/4 of NE 1/4																
		SW 1/4 of NE 1/4																
		SE 1/4 of NE 1/4																
		NE 1/4 of NW 1/4																
		NW 1/4 of NW 1/4																
		SW 1/4 of NW 1/4																
		SE 1/4 of NW 1/4																
U.S. of America State of Minnesota		NE 1/4 of SW 1/4																
		NW 1/4 of SW 1/4																
	SW 1/4 of SW 1/4																	
	SE 1/4 of SW 1/4 Lot 2																	
	NE 1/4 of SE 1/4																	
	NW 1/4 of SE 1/4																	
	SW 1/4 of SE 1/4 Lot 1																	
J. J. Boettcher & Marion E. Boettcher		SE 1/4 of SE 1/4			40	70												
					40													

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																											
3																											
4																											
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18																											
19	67																										
20	67																										

67
67

946 43
946 43

989
989

2nd Half Paid
1st Half Paid MAY 22 1940
9703
7639

494
495

