



DIRECTIONS TO ASSESSOR.

CASS

OFFICE OF COUNTY AUDITOR

County, Minn.

APR 5 1938

1938

Charles E. Kirkens Assessor of the Town of Wahkiakum According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said...

Extracts from Laws Relating to the Listing of Personal Property. (Section Numbers Refer to Mason's Minnesota Statutes, 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 on the first day of May next following the date on which it is acquired on that day, shall be listed by or for the person, acquiring it.

Sec. 1989. Where 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 all his money, credits, bonds, shares of stock, and other personal property owned, annuities, franchises, royalties, and other personal property owned, in the name of his person.

2. He shall also list separately, and in the name of his person, all real estate, including land, buildings, and other improvements, and all other property owned by him, in his own name, or in the name of any other person, company, or corporation, and all other property owned by him, in his own name, or in the name of any other person, company, or corporation.

3. The property of a minor child or insane person shall be listed in the name of the person having such property in charge, and in the name of the child or insane person, by the parent or administrator.

4. The property of the person whose name appears in the name 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 manufacturers and others in the hands of a dealer, by such agent in the name of his principal, as merchandise.

8. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town, ward, or district where the owner, agent, or trustee resides.

Sec. 2003. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the name of the person in whose hands it is, and in the name of the merchant or manufacturer, as provided.

Sec. 2004. Farm property of non-residents. When the owner of any farm property in this state is a non-resident, the same shall be listed and assessed in the name of the person in whose hands it is, and in the name of the owner, as provided.

Sec. 2005. Household goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of personal property, shall be listed and assessed in the name of the person in whose hands they are, and in the name of the owner, as provided.

Sec. 2006. Personal property of decedents. The personal property of a decedent shall be listed and assessed in the name of the decedent, and in the name of the executor, administrator, or other person in whose hands it is, and in the name of the owner, as provided.

Sec. 2007. Personal property of persons under guardianship. The personal property of a person under guardianship shall be listed and assessed in the name of the person, and in the name of the guardian, as provided.

Sec. 2008. Personal property of persons under conservatorship. The personal property of a person under conservatorship shall be listed and assessed in the name of the person, and in the name of the conservator, as provided.

Sec. 2009. Personal property of persons under receivership. The personal property of a person under receivership shall be listed and assessed in the name of the person, and in the name of the receiver, as provided.

Sec. 2010. Personal property of persons under trusteeship. The personal property of a person under trusteeship shall be listed and assessed in the name of the person, and in the name of the trustee, as provided.

Sec. 2011. Personal property of persons under assignment. The personal property of a person under assignment shall be listed and assessed in the name of the person, and in the name of the assignee, as provided.

Sec. 2012. Personal property of persons under mortgage. The personal property of a person under mortgage shall be listed and assessed in the name of the person, and in the name of the mortgagee, as provided.

Sec. 2013. Personal property of persons under lien. The personal property of a person under lien shall be listed and assessed in the name of the person, and in the name of the lienholder, as provided.

Sec. 2014. Personal property of persons under attachment. The personal property of a person under attachment shall be listed and assessed in the name of the person, and in the name of the attachment creditor, as provided.

Sec. 2015. Personal property of persons under execution. The personal property of a person under execution shall be listed and assessed in the name of the person, and in the name of the execution creditor, as provided.

Sec. 2016. Personal property of persons under seizure. The personal property of a person under seizure shall be listed and assessed in the name of the person, and in the name of the seizure creditor, as provided.

Sec. 2017. Personal property of persons under distress. The personal property of a person under distress shall be listed and assessed in the name of the person, and in the name of the distress creditor, as provided.

Sec. 2018. Personal property of persons under sale. The personal property of a person under sale shall be listed and assessed in the name of the person, and in the name of the sale creditor, as provided.

Sec. 2019. Personal property of persons under foreclosure. The personal property of a person under foreclosure shall be listed and assessed in the name of the person, and in the name of the foreclosure creditor, as provided.

Sec. 2020. Personal property of persons under redemption. The personal property of a person under redemption shall be listed and assessed in the name of the person, and in the name of the redemption creditor, as provided.

Sec. 2021. Property owned between May and July. The owner of personal property owned between May and July, the owner of which is in this state, shall be assessed in either this state or in another state between said dates, and the owner of such property in which he resides in the county, town, or district in which he resides, shall be assessed on the property in that county, town, or district.

Sec. 2022. Where listed in case of doubt. In case of doubt as to the county in which the owner of personal property or where it is to be listed, the place for listing and assessing shall be determined by the following rules: 1. If the owner resides in the county, town, or district, he shall be assessed there.

2. If the owner does not reside in the county, town, or district, he shall be assessed in the county, town, or district in which he has a principal place of business.

3. If the owner does not reside in the county, town, or district, and does not have a principal place of business in any county, town, or district, he shall be assessed in the county, town, or district in which the property is located.

4. If the owner does not reside in the county, town, or district, does not have a principal place of business in any county, town, or district, and the property is not located in any county, town, or district, he shall be assessed in the county, town, or district in which the owner was last known to reside.

5. If the owner does not reside in the county, town, or district, does not have a principal place of business in any county, town, or district, and the property is not located in any county, town, or district, and the owner was not last known to reside in any county, town, or district, he shall be assessed in the county, town, or district in which the property is located.

6. If the owner does not reside in the county, town, or district, does not have a principal place of business in any county, town, or district, and the property is not located in any county, town, or district, and the owner was not last known to reside in any county, town, or district, and the property is not located in any county, town, or district, he shall be assessed in the county, town, or district in which the property is located.

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CHAPTER 96

Section 1. That Mason's Minnesota Statutes of 1927, Section 1000, be amended so as to read as follows: "Sec. 1000. The assessor shall be appointed on or before the 1st day of April in each year."

Section 2. That Mason's Minnesota Statutes of 1927, Section 1001, be amended so as to read as follows: "Sec. 1001. The assessor shall be appointed on or before the 1st day of April in each year."

Section 3. That Mason's Minnesota Statutes of 1927, Section 1002, be amended so as to read as follows: "Sec. 1002. The assessor shall be appointed on or before the 1st day of April in each year."

Section 4. That Mason's Minnesota Statutes of 1927, Section 1003, be amended so as to read as follows: "Sec. 1003. The assessor shall be appointed on or before the 1st day of April in each year."

Section 5. That Mason's Minnesota Statutes of 1927, Section 1004, be amended so as to read as follows: "Sec. 1004. The assessor shall be appointed on or before the 1st day of April in each year."

Section 6. That Mason's Minnesota Statutes of 1927, Section 1005, be amended so as to read as follows: "Sec. 1005. The assessor shall be appointed on or before the 1st day of April in each year."

Section 7. That Mason's Minnesota Statutes of 1927, Section 1006, be amended so as to read as follows: "Sec. 1006. The assessor shall be appointed on or before the 1st day of April in each year."

Section 8. That Mason's Minnesota Statutes of 1927, Section 1007, be amended so as to read as follows: "Sec. 1007. The assessor shall be appointed on or before the 1st day of April in each year."

Section 9. That Mason's Minnesota Statutes of 1927, Section 1008, be amended so as to read as follows: "Sec. 1008. The assessor shall be appointed on or before the 1st day of April in each year."

Section 10. That Mason's Minnesota Statutes of 1927, Section 1009, be amended so as to read as follows: "Sec. 1009. The assessor shall be appointed on or before the 1st day of April in each year."

Section 11. That Mason's Minnesota Statutes of 1927, Section 1010, be amended so as to read as follows: "Sec. 1010. The assessor shall be appointed on or before the 1st day of April in each year."

Section 12. That Mason's Minnesota Statutes of 1927, Section 1011, be amended so as to read as follows: "Sec. 1011. The assessor shall be appointed on or before the 1st day of April in each year."

Section 13. That Mason's Minnesota Statutes of 1927, Section 1012, be amended so as to read as follows: "Sec. 1012. The assessor shall be appointed on or before the 1st day of April in each year."

Section 14. That Mason's Minnesota Statutes of 1927, Section 1013, be amended so as to read as follows: "Sec. 1013. The assessor shall be appointed on or before the 1st day of April in each year."

Section 15. That Mason's Minnesota Statutes of 1927, Section 1014, be amended so as to read as follows: "Sec. 1014. The assessor shall be appointed on or before the 1st day of April in each year."

Section 16. That Mason's Minnesota Statutes of 1927, Section 1015, be amended so as to read as follows: "Sec. 1015. The assessor shall be appointed on or before the 1st day of April in each year."

Section 17. That Mason's Minnesota Statutes of 1927, Section 1016, be amended so as to read as follows: "Sec. 1016. The assessor shall be appointed on or before the 1st day of April in each year."

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 be used in the assessment of real and personal property in each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots, with their location, 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 names of the owners, if to him known, in each description of property. The list of real property becoming subject to assessment shall be made up and returned to the assessor on or before the first Monday in April, of each year.

Sec. 1987. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year.

Sec. 1988. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year.

Sec. 1989. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year.

Sec. 1990. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year.

Sec. 1991. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year.

Sec. 1992. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year. The assessor shall be appointed on or before the 1st day of April in each year.



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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 144 Range No. 25 & part of 26 Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
13	17	18	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 1938.

FORM 1 - WALKER-SAYRE COMPANY, MINNEAPOLIS

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES

POST OFFICE ADDRESS

DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING

Sec. Twp. Range No. of Acres of Trees Weir Trees Originally Planted and more than 12 feet apart each way Have the Trees been kept in that Condition by replacing all that may have died each year Condition of Trees

REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

Assessor

1938

Dated



Returns Showing Grain Received in or Handled by Elevators and Warehouses in the \_\_\_\_\_ of \_\_\_\_\_ in the \_\_\_\_\_ County of \_\_\_\_\_ for the Year 1938.

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		Total No. of Bushels of all Other Grains	★ Tax of.....Mill		★ Total Tax	REMARKS
										Dollars	Cts.		Dollars	Cts.		

Assessor's Return of Exempt Real Property in the Town of Wadena of Wadena County of Case, Minnesota, for the Year 1938.

FORM 2

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS
						True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Structures and other Improvements	True and Full Value of Machinery Permanently Attached to Real Estate	Assessed Value of Land Including all Structures, Improvements and Machinery	
<i>Stone School</i>	<i>1 acre of S E 1/4 of T 8 R 14</i>	<i>25</i>	<i>144</i>	<i>26</i>	<i>1</i>	<i>School House</i>	<i>15</i>	<i>408</i>		<i>138</i>
<i>Dobelt School</i>	<i>1 acre of S W 1/4 of S W 1/4</i>	<i>26</i>	<i>144</i>	<i>25</i>	<i>1</i>	<i>School House</i>	<i>8</i>	<i>200</i>		<i>69</i>

Note ★ Assessors will not fill these Columns.







Assessor's Return

FORM 27-11-1935

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Wadena

RATES AND TAXES

Cass County, State of Minnesota.

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									
		Value of Lands other than Town Lots Including Structures	Value of Town and City Lots Including Structures	Personal Property	Total Value of all Property Except Money and Credits	State Rev.	State Sch'l	Techn. Inst. & Fund	Total Rate of State Tax	Co. Rev.	Co. R.A.B.	Co. Poor	Co. Bond and Int.	Old Age Assist.	Total Rate of County Tax	Town Rev.	Town R.&B.	Town Drag.	Town State Loan	Town Bldg. Patrol	Fire	Total Rate of Town, City or Village Tax			
						Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
200	18854	40	1086	19978	2.33	3.34	4.19	4.19	2.16	1.58	1.76	1.48	1.58	68.56	5	15	1				5	26			

RATE OF SCHOOL TAXES										TAXES LEVIED									
Local 1 Mill	Special	Sch'l State Loan	Def.	Total Rate of Sch'l Tax	Total Rate of All Taxes	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES								
Mills	Mills	Mills	Mills	Mills	Mills	Local 1 Mill	Special	Deficiency Building	State Loan	Total School Tax	FUNDS	AMOUNTS							
1.15	5.5	5.5	5.5	21.2	29.95	1885	28279	9427	9804	9427	58822	State Revenue	3507						
1.31	5.5	5.5	5.5	46.2	44.95	113	3378	563	586	563	5703	State School Teachers' Insurance and Retirement Fund	235						
												St. Debt	23						
												Non-Res. Debt	419						
												St. Debt	325						
												County Revenue	4270						
												County Road and Bridge	3157						
												County Poor	3146						
												County Bond and Interest	2457						
												County Old Age Assistance	27131						
												Town Revenue	9990						
												Town Road and Bridge	2768						
												Town 1 Mill Draining	1998						
												Town State Loan							
												Town Building							
												Town Fire Patrol	9990						
												School Local 1 Mill	1998						
												School Special	3165						
												School State Loan	9990						
												School Deficiency	10390						
												School Bldg	9990						
												Money and Credits	27004						
												TOTAL	270136						

Total No. Acres. 8925  
 Total Levy. \$ 2701.36  
 Books Footings. \$ 2701.36  
 I. L. C. PETERSON, Auditor of said County and State  
 aforesaid, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the several parts of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1938.  
 Witness my hand and official seal this 21st day of March, A. D. 1938.  
 I. Peterson, Auditor





















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

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 E.E. Smith, M.J. Baker, and Emma Dumas.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and various settlement/penalty columns. Includes handwritten notes like 'PAID IN FULL' and 'JUL 1 1939'.



































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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for various property lots and their values.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.















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

Cass County, Minnesota, for Taxes for the Year 1938.

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, and various settlement/penalty columns.



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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for E. G. Dishaw and Harry R. Cheney.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, and various tax payment details. Includes handwritten notes like 'PAID IN FULL' and 'PAID IN FULL FEB 6-1939'.











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

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 J. B. Gomez and Harry Truman Elkins.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and various settlement/penalty columns. Includes handwritten notes and calculations.



































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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				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 \$1000 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		
		1	NE 1/4 of NE 1/4	224476												
		2	NW 1/4 of NE 1/4													
		3	SW 1/4 of NE 1/4													
		4	SE 1/4 of NE 1/4													
	Luella Grife	5	Lot 3	3225	yes	258		758	52	52				SOLD FOR TAXES		
		6	NE 1/4 of NW 1/4													
		7	NW 1/4 of NW 1/4													
		8	SW 1/4 of NW 1/4													
		9	SE 1/4 of NW 1/4													
		10														
		11	NE 1/4 of SW 1/4													
		12	NW 1/4 of SW 1/4													
		13	SW 1/4 of SW 1/4													
		14	SE 1/4 of SW 1/4													
		15														
		16	NE 1/4 of SE 1/4													
		17	NW 1/4 of SE 1/4													
		18	SW 1/4 of SE 1/4													
		19	SE 1/4 of SE 1/4													
		20		3225		258		758	52	52						

Cass County, Minnesota, for Taxes for the Year 1938.

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 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty	
District No.	District No.	District No.	District No.					Ditch No.	Ditch No.	Ditch No.	Ditch No.	Ditch No.														Ditch No.
179.5 Mills						5.8 Mills																				
52				676																						
				</																						



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

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 property owners like Clarence M. Hart and Anna L. Griffe.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, ASSESSED VALUATION, RATE AND TAX LESS HOMESTEAD EXEMPTION, STATE TAX ON NON-HOMESTEAD, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, and various settlement and penalty columns.



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

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 property owners like Les G. Wilson and Theo. Graffer.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, and various tax settlement and penalty columns. Includes handwritten notes and calculations.



























Assessment Roll and Tax List of Platted Real Property in the Town of Wabness,  
 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 A.

Cass County, Minnesota, for Taxes for the Year 1938.

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 Land 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 of Land including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class A	Total Assessed Value of Land including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minn		Mud Lake Pass	1 1											
"			2											
"			3											
"			4											
"			5											
"			6											
"			7											
"			8											
"			9											
"			10											
"			11											
Mae N. Hicks			12			28		70	8	8				
"			13			20		70	8	8				
Frank Z. Hardy	Voland M. Hicks		14			20		70	8	8			SOLD FOR TAXES	
"			15			20		70	8	8			SOLD FOR TAXES	
"			16			20		70	8	8			SOLD FOR TAXES	
State of Minn			17											
"			18											
"			19											
"			20											
						100		100	48	40				

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 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty	
District No.	District No.	District No.	District No.					Ditch No.	Ditch No.	Ditch No.	Ditch No.															
Rate	Rate	Rate	Rate	Dollars	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	Month	Day	Year	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
144.95	Mills	Mills	Mills	Mills																						







UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Hahnra, County of Cass, Minnesota, 19      
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

FORM 6 MILLER-DAY COMPANY, MINNEAPOLIS

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			REMARKS	
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars		Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars
				True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars								
Footings Brought Forward from Page	1	4450	773			773		74	74				
" " " " "	2	74910	1291	750		1641		547	547				
" " " " "	3	71375	1737			1737		411	411				
" " " " "	4	76666	1637	700		1837	114	471	535				
" " " " "	5	160	800			800		768	768				
" " " " "	6	13910	696	50		746	50	166	716				
" " " " "	7												
" " " " "	8												
" " " " "	9	560	7800			7800		938	938				
" " " " "	10	160	800			800		768	768				
" " " " "	11	40	780	75		805		107	107				
" " " " "	12	3737	737	870		1057	711		711				
" " " " "	13	170	744			744		748	748				
" " " " "	14	740	1700			1700		400	400				
" " " " "	15	780	1400			1400		469	469				
" " " " "	16	9336	467			467		156	156				
" " " " "	17	34583	2049	600		2649		883	883				
" " " " "	18	740	1498	616		2114	375	80	455				
" " " " "	19	360	7756	100		7856	731	400	631				







