

ASSESSMENT & TAX LIST

Wilkinson

1936

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

County, Minn., APR 15 1 1936.

CASS

Frank E. Benschmidt, Assessor of the Town of Wilmont

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1936, 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 to this book.

County Auditor.

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 Persons 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.

Sec. 1999. By whom 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 and assess his personal property, real and personal, owned by him, or in which he has an interest, and all other personal property.

2. He shall also list separately, and in the name of the principal, all personal property owned by a minor, or by a person under guardianship, or by a guardian, or by the person having such property in charge, or by the trustee, or of the estate of a deceased person, by the executor or administrator of such estate.

3. The property of a body politic or corporate, by the proper agent or officer thereof. 4. The property of a firm or company, by a partner or agent thereof. 5. The property of a partnership, by a partner or agent thereof. 6. The property of a trust, by the trustee thereof. 7. The property of a decedent, by the executor or administrator thereof.

Sec. 2004. Exemption of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this State, such property shall be listed and assessed in the town or district where the farm is situated. Provided, that if the owner of such property is a resident of another town or district, he may elect to have such property listed and assessed in the town or district where the farm is situated.

Sec. 2010. 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, and shall be listed and assessed in the town or district where the business is carried on, and shall be listed and assessed in the town or district where the business is carried on, and shall be listed and assessed in the town or district where the business is carried on.

Sec. 2016. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this State, such property shall be listed and assessed in the town or district where the farm is situated. Provided, that if the owner of such property is a resident of another town or district, he may elect to have such property listed and assessed in the town or district where the farm is situated.

Sec. 2018. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated.

Sec. 2020. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated.

Sec. 2022. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated.

Sec. 2024. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated.

Sec. 2026. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated.

Sec. 2028. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated.

Sec. 2030. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated.

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Sec. 2036. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated, and shall be listed and assessed in the town or district where the property is situated.

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3. The property of a body politic or corporate, by the proper agent or officer thereof. 4. The property of a firm or company, by a partner or agent thereof. 5. The property of a partnership, by a partner or agent thereof. 6. The property of a trust, by the trustee thereof. 7. The property of a decedent, by the executor or administrator thereof.

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Returns Sl

Collection of Taxes of 1936, of Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	March Settlement	June Settlement	Nov. Settlement	Am't Collected from Nov. 1935 to First Monday in Jan. 1936	March Settlement	June Settlement	Nov. Settlement	Am't Collected from Nov. 1935 to First Monday in Jan. 1936	Over Settlements and Under Settlements	BALANCE UNCOLLECTED TOTAL		
	1936	1936	1936	1936	UNCOLLECTED	ADDITIONS	ADDITIONS	ADDITIONS	ADDITIONS	TOTAL		
State Revenue	3916	7821	5128	451								
State School	440	878	609	51								
Teachers' Ins. and Ret. Fund	93	186	128	11								
Minn. Gen'l Hospital												
County Revenue	4356	8698	6037	501								
County Road and Bridge	1629	3254	2258	187								
County Poor	4356	8698	6037	501								
County Bond and Interest	5335	10655	7345	614								
County <del>Linking</del> <i>C. A.</i>	5335	10655	7345	614								
Town Revenue	1786	3567	2477	206								
Town Road and Bridge	1979	3953	2744	228								
Town 1 Mill Dragging	557	1113	746	41								
Town State Loan												
Town Building												
Town Fire Patrol												
School Local 1 Mill	357	713	496	41								
School Special	7644	15289	10195	614								
School State Loan	1501	3002	2080	173								
School <i>Linking</i>	1786	3567	2477	206								
School <i>Deficiency</i>	357	713	496	41								
School <i>Building</i>												
Money and Credits	949	150	11									
TOTALS	42176	84353	54359	4480	2839	117917	-687	44	279163			
SCHOOL DISTRICTS	March Settlement		June Settlement		November Settlement		Forfeited Settlement		November to January		Total Collected	Balance Uncollected
School District No.	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special		
" " "												
" " "												
" " "												
" " "												
" " "												
TOTALS												

Note \* Assessors w/

Assessment of Taxable Unplatted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1936.  
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Range	Number of Acres of Land			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	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
					Acres	10ths			True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
Samuel Adams	35	NE 1/4	5	11 1/2	32	160	Yes	5 600	1 200	6 800	800	9 33	17 33				
O. J. Anderson		SW 1/4	5	11 1/2	32	160	No	5 800		5 800		10 33	10 33				
Lester Howard		SE 1/4	5	11 1/2	32	160	No	6 200		6 200		20 67	20 67				
George E. Warner		N 1/2 of NE 1/4	6	11 1/2	32	80	Yes	2 800	900	3 700	7 40		7 40				
Howard Elliott		S 1/2 of NE 1/4	6	11 1/2	32	80	No	2 800		2 800		9 33	9 33				
Oscar Johnson		N 1/2 of SW 1/4	6	11 1/2	32	160	Yes	6 000	2 400	8 400	800	14 67	22 67				
Mary Cole		E 1/2 of SW 1/4	6	11 1/2	32	80	Yes	3 300	1 200	4 500	700		700				
W. H. Benson		W 1/2 of SW 1/4	6	11 1/2	32	80	No	3 000		3 000		10 00	10 00				
A. R. Sylvester		NE 1/4 of SE 1/4	6	11 1/2	32	40	Yes	1 600	1 600	3 200	5 77	100	6 77				
Do.		SW 1/4 of SE 1/4	6	11 1/2	32	40	Yes	1 200		1 200	2 23	33	2 56				
								37 300	7 300	44 600	3 840	8 466	22 306				

**PROOF**  
 Assessed Value of Homesteads, \$3,840 x 5 equals \$19,200  
 Assessed Value of Remainder, \$8,466 x 3 equals \$25,398  
 Total True and Full Value, \$44,598







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

Cass County, Minnesota, for Taxes for the Year 1936.

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 1937, June Settlement 1937, Penalty, November Settlement 1937, Penalty, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS.



































Assessment Roll and Tax List of Unplatted Real Property in the Town of Wickham  
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 1936.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION						EQUALIZED VALUES				SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1937	June Settlement 1937	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	REMARKS																		
		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	Acres	100's	True and Full Value of Land	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 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	District No.	Rate	District No.														Rate	District No.	Rate	District No.	Rate													
		NE 1/4 of NE 1/4			73144 31																																																
		NW 1/4 of NE 1/4																																																			
<i>Peter Emil Williams</i>		SW 1/4 of NE 1/4																																																			
		SE 1/4 of NE 1/4				40																																															
<i>Ray A. Phelps</i>		NE 1/4 of NW 1/4				40																																															
<i>Patrick J. Laughlin</i>		NW 1/4 of NW 1/4				39																																															
<i>Ray A. Phelps</i>		SW 1/4 of NW 1/4				40																																															
		SE 1/4 of NW 1/4				40																																															
<i>C. F. Byhrle</i>		NE 1/4 of SW 1/4				40																																															
"		NW 1/4 of SW 1/4				40																																															
		SW 1/4 of SW 1/4																																																			
		SE 1/4 of SW 1/4																																																			
<i>John H. Magnuson</i>		NE 1/4 of SE 1/4				40																																															
		NW 1/4 of SE 1/4																																																			
<i>Jac. Saberting</i>		SW 1/4 of SE 1/4				40																																															
<i>Alvin H. Johnson</i>		SE 1/4 of SE 1/4				40																																															
						399																																															

PAID IN FULL NOV 20 1937 9449

686 14 ✓

6845

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilkinson  
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 \$4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/4 Per Cent, Class 3.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	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 and Improvements	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4000 at 20 Per Cent Class 3B	Assessed Value of Remainder at 33 1/4 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	
<i>John H. Steiner U. S. of America</i>		NE 1/4 of NE 1/4	74	144	31	40	NO	789	120	63	40	40				
		NW 1/4 of NE 1/4														
		SW 1/4 of NE 1/4														
	<i>U. S. of America</i>	SE 1/4 of NE 1/4				40	NO	187	120	63	40	40				
		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														
		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														
		NE 1/4 of SE 1/4														
		NW 1/4 of SE 1/4														
		SW 1/4 of SE 1/4														
		SE 1/4 of SE 1/4														

80 37 240 37 240 80 14 80 14 80

Cass County, Minnesota, for Taxes for the Year 1936.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Total General Tax	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipts	March Settlement 1937	June Settlement 1937	November Settlement 1937	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	REMARKS
District No.	District No.	District No.	District No.		Ditch No.	Ditch No.	Ditch No.	Ditch No.													
108.99																					
																					Cancelled 6/86
																					Cancelled 6/86

126 1377

















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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for property owners like Anna G. Knopf and John R. Noonan.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS.







610

200  
146  
75

30  
25  
25

UNPLATTED  
 Tabular Statement of Taxable Unplatted Real Property Assessment of the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, 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.

Footings Brought Forward from Page	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 True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	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
1			1442	100	250	7615	746	464	710			
2			587 <sup>4</sup> 3740	915	75	6841	477	653	1676			
3			565 <sup>5</sup> 3603	1760	40	7458	1286	347	1633			
4			5714 <sup>6</sup> 636	1552		7266	845	1014	1859			
5			596 <sup>7</sup> 3800	960		6921	1011	601	1639			
6			424 <sup>8</sup> 2746	782		5171	472	938	1410			
7			252 <sup>9</sup> 7606	450		2975	486	192	673			
8			3720 <sup>10</sup> 2368	350		4078	2056	1356	1356			
9			709 <sup>11</sup> 450			7070		836	836			
10			801 <sup>12</sup> 510			801510		140	140			
11			2090 <sup>13</sup> 330	470		2560	483	47	530			
12			1509 <sup>14</sup> 975	50		1679	342	47	372			
13			3610 <sup>15</sup> 2299	774		4384	142	290	4221			
14			543 <sup>16</sup> 3458	300		5734	740	230	675			
15			4947 <sup>17</sup> 3180	2352		7344	124	151	1734			
16			1077 <sup>18</sup> 685	450		1587	268	146	1380			
17			1115 <sup>19</sup> 710	495		1610	145	267	412			
18			1131 <sup>20</sup> 720			1131	125	322	322			
19			1885 <sup>21</sup> 1200			1885	241	377	241			
20			377 <sup>22</sup> 240			377		240	240			
21			660 <sup>23</sup> 470			660		80	80			

