

**Assessment Book**

FOR THE YEAR

**1935**

VILLAGE OF FEDERAL DAM

**Cass County**

MINNESOTA

---

FREE PRESS COMPANY

PRINTERS, LITHOGRAPHERS, STATIONERS AND BINDERS

MANKATO, MINNESOTA

OFFICE OF  
COUNTY AUDITOR

CASS County, APR 26 1935.  
To H. H. Paiser Assessor Village  
of Federal Dam in the County aforesaid.

According to the requirements of law, I hereby deliver to you the Real and Personal Property  
Assessment Book of the said Village for the year 1935,  
and I hereby direct you to assess all property and make return thereof to me as required by law  
prescribing your duties.

A form of return to be signed by you is appended to this book.

*L. C. Peterson* County Auditor.

Auditor's Office, Cass County, Minnesota

I, L. C. PETERSON, Auditor of Cass County, and State of Minnesota, do hereby  
certify that the following is a correct list of taxes levied on the Real and Personal  
Property in the Village of Federal Dam in said  
County, for the year 1935.

Witness my hand and official seal this 6th day of Jan, 1936.  
*L. C. Peterson*  
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota

Received this, the first Monday (being the 6th day) of January, A. D. 1936,  
of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real  
and Personal Property in the Village of Federal Dam  
in said County, for the year A. D. 1935, as specified above, and amounting to Two  
thousand, six hundred, ninety six and 28/100 DOLLARS  
*W. T. McKeown*  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. PETERSON, County Auditor January 4th 1937

Sir: I herewith return to you the Tax List for the Village  
of Federal Dam in said Cass County,  
for the year 1935, 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

I hereby certify that on the first Monday in January, 1937, I received of  
W. T. McKEOWN, County Treasurer, the Tax List of the Village  
of Federal Dam in said County of Cass, for the  
year 1935, and that I have compared the said list with the statements received for by said  
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, remains unpaid are delinquent for said year.

(SEAL)

County Auditor.



Collection of Taxes of 1935, Village of Federal Dam, Cass County, Minnesota

FUNDS	March Settlement 1935	June Settlement 1935	October Settlement 1935	Forfeited Sale 1935	Amount Collected from Nov. 1934 to first Mon- day in Jan. 1935	TOTAL COLLECTED	BALANCE UNCOLLECTED
State Revenue	3022	4170	4166		617		
State School	308	425	424		63		
Teacher's Ins. & Ret. Fd.	65	90	90		13		
Minnesota Gen. Hosp.	120	166	166		24		
County Revenue	2794	3856	3852		570		
County Road and Bridge	1396	1926	1925		285		
County Poor	3385	4671	4666		691		
County Bond & Int.	3490	4816	4811		711		
Sinking							
Town Revenue	5004	6904	6897		1021		
Town Road and Bridge							
Town 1 Mill Drag							
Town State Loan							
School Local, 1 Mill	250	345	345		51		
School Special	7506	9021	9027		1403		
School State Loan	801	1105	1104		164		
School	1251	1725	1724		256		
Money and Credits		50	90				
TOTALS	29392	39276	39887		5869		

SCHOOL DISTRICT	March Settlement				June Settlement				October Settlement				Forfeited Settlement				Nov. to January				Total Collected	Balance Uncollected
	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total		
School District No.																						
" " "																						
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TOTALS																						

Village of Federal Dam - (Morg. School District)

For Convenience of Auditor in Showing Boundaries of School Districts

Township \_\_\_\_\_ Range No. \_\_\_\_\_ Mer. P. M. \_\_\_\_\_

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

Index to Sections  
Section Page

Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	

Levy Summary	269628
Additions	
Settlements:	
March	29820
June	39270
November	39887
Nov. & Dec.	5869
Over settlement	
Under settlement	50
Apertments	2441
Delinquents	152291
<u>269628</u>	<u>269628</u>

" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS County, Minn. APR 26 1935

H. H. Greiser Assessor of the Village of Federal Summit IN THE COUNTY AFORESAID.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Village for the year 1935, and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereunto annexed.

A form of the return to be signed by you is appended to this book.

H. H. Greiser County Auditor.

EXTRACTS FROM LAWS

(Section Numbers refer to Mason's Minn. Statutes 1927.)
Sec. 1974. Property subject to taxation--All real and personal property in the state, and all personal property of persons residing therein, ... is taxable, except such as is by law exempted therefrom.
Sec. 1984. All real property subject to taxation... 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. 1989. By whom listed. Personal property shall be listed in the manner following:
1. Every stock of joint stock or other company... shall be listed in the manner following:
2. Every stock of joint stock or other company... shall be listed in the manner following:
3. Every stock of joint stock or other company... shall be listed in the manner following:
4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.
5. The property of a corporation whose assets are in the hands of a receiver, 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 an agent, by such agent in the name of his principal, as merchant-towner.
8. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2004. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2005. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2006. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2007. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2008. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2009. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2010. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2011. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2012. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2013. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2014. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2015. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2016. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2017. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district where the owner, agent, or trustee resides.
Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place for listing personal property or where it cannot be determined in either case shall be ascertained by the assessor.
Sec. 2019. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon or before the first day of July, a verified statement of all personal property owned by him on May 1 of the current year.
Sec. 2020. Examination under oath. Whenever the assessor shall have reason to believe that any person who is required to list property for taxation has not made a full, fair, and complete list thereof, he may require the person to appear before him and be sworn to the truth of the list.
Sec. 2021. Failure to obtain list. In case of failure to obtain a statement showing the valuation of the property so listed, the assessor may enter a default against the person who is required to list, and, if such person shall refuse to make full discovery under oath, the assessor may proceed to assess the property as if the list were correct.
Sec. 2022. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law, to list property for taxation, shall be liable for a penalty if he makes a false statement with intent to defraud.
Sec. 2023. Classification of property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lien tax is hereby classified for purposes of taxation as follows:
Class 1. Real estate, including land, buildings, and improvements thereon, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value.
Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full value.
Class 3. Live stock, poultry, all agricultural products except as provided by class three "a," (3a) stock of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.
Class 4. All property not included in the three preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_, County of \_\_\_\_\_, Minn., 1935.

Table with columns: 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, Were Trees originally planted not more than 12 ft. apart each way, Have Trees been kept in that condition by replanting all that 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 the General Statutes 1923.

Dated \_\_\_\_\_ 1935. Assessor.





Assessment Roll and Tax List of Unplatted Real Property in the Village of Federal Dam

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.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Frank H. Putnam, Chas. F. Campbell, Hiram S. McMain, Peter Strom, Federal Dam State Bank, G. B. Hartley, Fannie Jones, Leo. R. Sherman, John W. + Martin S. Clark, O. A. Henderson, Anna Swenson, B. L. Fairbanks, E. W. Fairbanks, G. B. Hartley, Wm. Nelson.

Grand Total 780 59 659 50

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 292, 213, 24, 71, 105, 144, 175, 87, 85, 71, 187, 84, 112, 25, 244, 29, 136, 2033, 3442.













Assessment Roll and Tax List of Platted Real Property in the Village of Federal Ham

Cass County, Minnesota, for Taxes for the Year 1935.

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 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

Handwritten names and numbers in the left margin: David A. Clabaugh, F. J. Mack, Oscar A. North, David A. Clabaugh, Hattie Irish, B. B. Fairbanks, Hans Hegby, Char. N. Bourdon, F. H. Putnam, Bert D. Rounds.

Handwritten notes and calculations in the right margin: 50¢, Abate. 4509, Abatement #3662, 1515, 1661, 1754.



Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam

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 \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1935.

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 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 'Wm. Dromm', 'Iri-State Land Co.', 'Emmett B. Fuller', 'Pioneer Land Co.', 'Lee P. Hoemaker', and 'Iri-State Land Co.' with various lot and block numbers.

282

3313

Abate. 4 = 80.





Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam

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 \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes entries for Hans + Ingeborg Olson, Mabel E. Padgham, Mike Hogan, Fred L. Merrill, Martin L. Clark, Mrs. Ida Johnson, Supt. Leech Lake Agency, May Comstock, Sarah L. Harmon, Church of Sacred Heart - Federal Dam, and Minnie Nelson.

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1935, June Settlement 1935, November Settlement 1935, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for tax amounts and payment dates.

Handwritten notes on the left margin: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20.

Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam

Cass County, Minnesota, for Taxes for the Year 1935.

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 \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

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

Jennie S. Putnam, Mary E. Kelsey et al } Directors of First Christian Church } 1
George Patton } 2
George Patton } 3
George Patton } 4
Oscar H. North } 5
O. H. North } 6
Siewert Backe } 7
Charles Daniels } 8
Geo. Patton } 9
Geo. Patton } 10
" } 11
" } 12

Exempt.

SOLD FOR TAXES

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SOLD FOR TAXES

505

5983

1040

25

177

170

16

117

1375

1997

188

794

2079

1

2

3

4

6

7

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9

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Assessment Roll and Tax List of Platted Real Property in the Village of Federal Ham.

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 \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1935.

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 1935, June Settlement 1935, Penalty, November Settlement 1935, Penalty, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Penalty, Total Delinquent Tax and Penalty, REMARKS.

Peter J. Neuwirth

B. G. Rounds

Maurice E. Gustaf

Hiram L. McNeil

"

"

"

"

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9741  
5499

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6546  
3440

1586

1586

678  
688

8083

1868















Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam

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 \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (SUBDIVISION, Lot, Block), ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for 'Kalt's Add'n' and 'Hiram S. Mc Nair'.

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, and various settlement/penalty dates (March, June, November, January). Includes handwritten totals '45' and '579'.

Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam.

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 \$4000, assessable at 25 Per Cent., Class 3C; Remainder at 40 Per Cent., Class 4.

Main assessment table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries 'Kalki addn.' and 'Grand total'.

Cass County, Minnesota, for Taxes for the Year 1935.

Tax schedule table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes '129' and '1515'.