

**Assessment Book**

FOR THE YEAR

**1935**

VILLAGE OF PILLAGER

**Cass County**

MINNESOTA

---

**FREE PRESS COMPANY**

PRINTERS, LITHOGRAPHERS, STATIONERS AND BINDERS

MANKATO, MINNESOTA

OFFICE OF  
COUNTY AUDITOR

CASS

County,

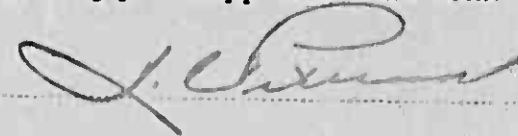
APR 26

1935.

To Frank L. Allen Assessor Village  
of Pellager 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.



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 Pillager in said County, for the year 1935.

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

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 taxable Real and Personal Property in the Village of Pillager in said County, for the year A. D. 1935, as specified above, and amounting to Five thousand three hundred, nine and 26/100 DOLLARS. W. T. MacKewen 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 Pillager 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. MacKewen County Treasurer.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January, 1937, I received of W. T. MacKewen, County Treasurer, the Tax List of the Village of Pillager in said County of Cass, for the year 1935, and that I have compared the said list with the statements receipted 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.

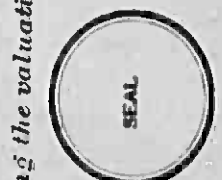
**TABULAR SCHEDULE OF VALUATIONS**  
LEVIED IN THE Village OF Pillager

No. of School Dist.	VALUATION BY SCHOOL DISTRICTS						RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES						
	Money & Credits Dollars	Total Acres	Average Value Per Acre Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property except Money and Credits Dollars	Total Value of all Taxable Property except Money and Credits Dollars	State Rev. Mills	State Sch'l Mill	Tchr. Ret. Mills	Minn. Gen'l Hosp. Mills	Total Rate of State Taxes Mills	Co. Rev. Mills	Co. R&B Mills	Co. Poor Mills	Bond & Int. Mills	Sinking Mills	Total Rate of Co. Taxes Mills	Town Rev. Mills	Twn. R&B Mills	Town Mill Drag Mills	Twn. State Loan Mills	Total Rate of Town Taxes Mills
1				7812	17728	9295	34835	12.08	1.23	26	.48	2405	1.17	5.58	1.53	1.39		44.23	20				20
<b>TOTAL</b>																							

**RATES AND TAXES**  
COUNTY OF CASS, STATE OF MINNESOTA

RATE OF SCHOOL TAXES				LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS		SUMMARY OF ALL TAXES	
Sch'l Loc'l 1 Mill	Sch'l Sp'l	Sch'l State Loan	Total Rate of Sch'l Taxes Mills	Local 1 Mill	Special	FUNDS	Rate
1	58.3	20.89	80.19	3483	180308	State Revenue	42080
1	29.15	20.89	51.04	12932		State School	4285
						Teachers Ins. and Ret.	906
						Minn. Gen'l Hospital	1672
						County Revenue	38910
						County Road and Bridge	19437
						County Poor	4732
						Bond and Interest	48594
						Sinking	
						Town Revenue	69670
						Town Road & Bridge	
						Town 1 Mill Drag	
						Town State Loan	
						School Local, 1 Mill	3483
						School Special	180308
						School State Loan	72770
						School	
						Money and Credits	1679
						<b>TOTAL</b>	<b>530926</b>

Total Number of Acres  
 State of Minnesota, County of Cass  
 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 Village of Pillager in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1935.  
 Witness my hand and official seal this 3rd day of Dec. A. D. 1935.  
 L. C. Peterson, Auditor



Collection of Taxes of 1935, Village of Pillager, 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	9629	13115	8114		864		
State School	986	1335	826		83		
Teacher's Ins. & Ret. Fd.	208	282	194		19		
Minnesota Gen. Hosp.	385	521	322		34		
County Revenue							
County Road and Bridge	8950	12127	7503		799		
County Poor	4471	6058	3748		399		
County Bond & Int.	40841	14689	9689		968		
Sinking	14177	15145	9371		998		
Town Revenue							
Town Road and Bridge	16025	21773	13434		1431		
Town 1 Mill Drag							
Town State Loan							
School Local, 1 Mill	801	1086	672		72		
School Special	46712	51709	32150		4142		
School State Loan	16736	22679	14032		1445		
School							
Money and Credits							
TOTALS	126971	160459	99495		300	399504	

SCHOOL DISTRICT	March Settlement				June Settlement				October Settlement				Forfeited Settlement				Nov. to January				Total Collected	Balance Uncollected
	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total		
School District No.																						
TOTALS																						

Village of Pillager (School District No. 1)

For Convenience of Auditor in Showing Boundaries of School Districts

Township	Range No.					Mer. P. M.
6	6	4	2	2	1	
7	8	9	10	11	12	
18	17	18	18	14	13	
19	20	21	22	23	24	
30	29	28	27	26	25	
31	32	33	34	35	36	

Index to Sections

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Summary	530926
Adoptions	240
March	128500
June	160459
November	99495
For Dec.	11579
Over settlement	
Under settlement	
Delinquents	12276
	118657
	531166
	531166

" 25
" 26
" 27
" 28
" 29
" 30
" 31
" 32
" 33
" 34
" 35
" 36

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR  
CASS County, Minn. APR 26 1935.

Frank G. Allen Assessor of the Village  
of Village

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.

County Auditor.

[Signature]

County Auditor.

EXTRACTS FROM LAWS

(Section Numbers refer to Mason's Minn. Statutes 1937.)

Sec. 197. 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 exempt from taxation.

Sec. 198. All real property subject to taxation shall be listed and assessed yearly with reference to its value on May 1 preceding the assessment, and all personal property shall be listed and assessed annually with reference to its value on May 1, said, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 199. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind who is the owner or possessor of such property shall list the same.

2. He shall also list separately and in addition to the property of his principal, all moneys and other personal property deposited in any bank, savings bank, trust company, or other person, company, or corporation, and all moneys deposited in any bank, savings bank, trust company, or other 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 his possession, custody, or control.

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 such receiver.

6. The property of a partnership, by the partner or agent thereof.

7. The property of a firm, company, or other person, by the partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchant, or district wholesaler.

9. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where it is located.

Sec. 200. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where it is located.

Sec. 201. Personal property of a merchant or manufacturer. Personal property pertaining to the business of a merchant or of a manufacturer shall be listed and assessed in the county, town, or district where the business is carried on.

Sec. 202. Lists to be verified. Every assessor shall verify the list of property assessed in his district, and shall file the same with the county auditor.

Sec. 203. Failure to obtain list. In the event any assessor fails to obtain a list of property assessed in his district, he shall be liable for the amount of the taxes due on such property.

Sec. 204. Estates of decedents. The personal property of a decedent shall be listed and assessed in the county, town, or district where it is located.

Sec. 205. Household goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, residence, shall be listed and assessed in the county, town, or district where the same are located.

Sec. 206. Electric light and power companies. The personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the same are located.

Sec. 207. Personal property of a minor under guardianship. The personal property of a minor under guardianship shall be listed and assessed in the county, town, or district where it is located.

Sec. 208. Assignees and receivers. The personal property of an assignee or receiver shall be listed and assessed in the county, town, or district where it is located.

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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, Bee, 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 1933.

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

[Signature]







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

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 Andrew Svedberg, Frank Swanson, Kjersti Nelson, etc.

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, Collection to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 543, 7017, 373, etc.

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSORS VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Mabel M. Lee, Hannah Anderson Estate, Harold Dorsey, Mrs. Minnie Deaver, Amelia Williams, Frank Palmer, Raleigh McKinnis, David R. Lee, Peter Anderson, Farmers Co. Op. Crig. Assns., A. E. Parks, Ches. E. Johnson, E. Farmers Co. Op. Crig., Peter Anderson, Howard Delwood & Ethel Hendrickson, Jacob Gustafson, Sarah M. Moore.

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, Penalty, November Settlement 1936, Penalty, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Penalty, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax amounts and dates.

Abatement # 3354

Abate 4528

19452

























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

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

Quincy Allison
Jacob Rupp
A. P. Davis
Margaret M. Johnson
Lucia L. Johnson
John I. Parks

Bacon's 2nd Add'n
1 12 3
2 13
3 14
4 15
5 16
6 4
7 5
8 6
9 7
10 8

SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES

1095

17353

5927

PAID IN FULL MAY 10 1936 4357

5927

4738 5196
1951 1043
3455 3789

















