

**Assessment Book**

FOR THE YEAR

**1935**

TOWNSHIP OF BARCLAY

**Cass County**

MINNESOTA

---

**FREE PRESS COMPANY**

PRINTERS, LITHOGRAPHERS, STATIONERS AND BINDERS

MANKATO, MINNESOTA



OFFICE OF  
COUNTY AUDITOR

CASS County, APR 26 1935.

To James H. Murray Assessor Town  
of Barclay 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 Town 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 Town of Barclay in said County, for the year 1935.

Witness my hand and official seal this 6th day of Jan, 1936.

(SEAL)

[Signature]  
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 all taxable Real and Personal Property in the Town of Barclay in said County, for the year A. D. 1935, as specified above, and amounting to Five

Thousand four hundred sixty nine and 6/100 DOLLARS

[Signature]  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

January 4th, 1937

To L. C. PETERSON, County Auditor

Sir: I herewith return to you the Tax List for the Town of Barclay 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.

[Signature]  
County Treasurer.

Auditor's Office, Cass County, Minnesota

.....193.....

I hereby certify that on the first Monday in January, 1937, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Barclay 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.



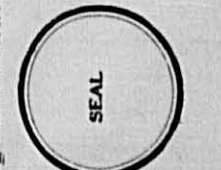
**TABULAR SCHEDULE OF VALUATIONS**  
 LEVIED IN THE Town OF Barclay

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

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 Mills	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					
19 Un.			21060 7986	5760	2429	29249	12.08	1.23	26	.48	14.05	11.17	5.58	13.53	13.95			44.23	5	5.17	1						11.17
<b>TOTAL</b>						38551																					

RATE OF SCHOOL TAXES				TAXES LEVIED										
Sch'l Loc'l 1 Mill	Sch'l Sp'l	Sch'l State Loan	Total Rate of Sch'l Taxes Mills	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					SUMMARY OF ALL TAXES					
				Local 1 Mill	Special	Deficiency #1	Int. Jdg.	Bonds	State Loan	Total School Tax	FUNDS		Rate	Amounts
1	15	20	40	2925	56157	58498	17228	292	116996	254729	State Revenue			46574
1	30	20	40	9289						16734	State School			4742
1	15	3.2	5	242	15927	2977			4651	9365	Teachers Ins. and Ret.			1002
1	30	3.2	5	392						10865	Minn. Gen'l Hospital			1850
											County Revenue			43062
											County Road and Bridge			21514
											County Poor			52160
											Bond and Interest			53780
											Sinking			
											Town Revenue			19276
											Town Road & Bridge			19935
											Town 1 Mill Drag			3855
											Town State Loan			
											School Local, 1 Mill			3955
											School Special			72084
											School State Loan			4651
											School Bonds & Interest			116996
											School Def. Dist. #1			17228
											Deficiency Judgment			61475
											Money and Credits			2925
											<b>TOTAL</b>			546964

Total Number of Acres.....  
 Total Levy, \$.....  
 Book Footings, \$.....  
 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 Town of Barclay 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 31st day of Dec., A. D. 1935.  
 L. C. Peterson  
 County Auditor.





Collection of Taxes of 1935, Town of Barclay, Cass County, Minnesota

FUNDS	March Settlement 1936	June Settlement 1936	October Settlement 1936	Forfeited Sale 1936	Amount Collected from Nov. 1936 to first Mon- day in Jan. 1937	TOTAL COLLECTED	BALANCE UNCOLLECTED
State Revenue	3385	9472	11392		2026		
State School	345	965	1160		209		
Teacher's Ins. & Ret. Fd.	73	204	245		44		
Minnesota Gen. Hosp.	135	377	453		80		
County Revenue	3130	8777	10533		1874		
County Road and Bridge	1564	4354	5263		976		
County Poor	3791	10631	12760		2270		
County Bond & Int.	3910	10961	13155		2740		
Sinking							
Town Revenue	1401	3929	4716		838		
Town Road and Bridge	1449	4062	4876		867		
Town 1 Mill Drag	280	786	943		167		
Town State Loan							
School Local, 1 Mill	280	786	943		167		
School Special	7914	16025	16429		3550		
School State Loan	351	988	568		602		
School	6814	19033	30632		602		
	170	478	765		148		
	1003	2809	4510		873		
	3956	11084	16203		2964		
Money and Credits							
TOTALS	39951	105821	135546		25437	30675	

*Board Int. judgment fine #1 - deficiency*

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. 1m	68.14	1.70	10.03	38.12	80.85	33.98	88.50	197.75	568	43.91	19	294	62	472								
" " " 19	68.14	1.70	10.03	38.12	80.85	33.98	88.50	197.75	568	43.91	19	294	62	472								
" " " "																						
" " " "																						
" " " "																						
TOTALS	68.14	1.70	10.03	38.12	80.85	33.98	88.50	197.75	568	43.91	19	294	62	472								

For Convenience of Auditor in Showing Boundaries of School Districts

Township 138 Range No. 29 Mer. P. M.  
X X

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

*Handwritten notes: "Organized school district" and "No. 19" are written across the grid.*

Index to Section	Summary	Amount
Sec. 1		
" 2		
" 3		
" 4		
" 5		
" 6		
" 7		
" 8		
" 9		
" 10		
" 11		
" 12		
" 13		
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" 25		
" 26		
" 27		
" 28		
" 29		
" 30		
" 31		
" 32		
" 33		
" 34		
" 35		
" 36		

*Handwritten notes on the right side of the index table:*  
 546964  
 67  
 39951  
 105821  
 135546  
 25437  
 581  
 3656  
 236039  
 547031  
 547031



DIRECTIONS TO ASSESSOR

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

James H. Murray Assessor of the County, Minn. James H. Murray Assessor of the County Auditor.

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 County, Minn. 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.

James H. Murray 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 every even-numbered year with reference to its value on May 1 preceding the assessment, and all real property becoming taxable any intervening year shall be listed and assessed with reference to its value on that day, 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. The property of a person of full age and sound mind, being a resident of this state, shall list all moneys, credits, bonds, shares of stock of joint stock companies, annuities, franchises, royalties, and other personal property, or of a corporation in not assessed in this state, money loaned or invested, annuities, franchises, royalties, and other personal property.
2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise contributed by him as the agent or attorney or on account of, any other person, company, or corporation, and all moneys and other personal property contributed by him as the agent or attorney or on account of, any other person, company, or corporation, or the property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.
3. 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; of a corporation whose assets are in the hands of a receiver, by such receiver.
4. The property of a body politic or corporate, by the proper agent or officer thereof.
5. The property of a firm or company, by a partner or agent thereof.
6. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchant-towns or district where the owner, agent, or trustee resides.
7. The property of a firm or company, by a 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-towns or district where the owner, agent, or trustee resides.
Sec. 2005. 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. Provided, that logs and timber cut from lands within, and designed to be used in the business of the merchant or manufacturer, shall be listed in the town or district where the logs and timber are cut, and such taxes shall be paid upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.
Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside in the town or district in which the property is located, he shall list and assess the same in the town or district in which the principal place of business of such farm is located.
Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other personal property, shall be listed and assessed in the town or district in which the principal place of business of the owner is located.
Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages, shall be listed and assessed in the town or district in which the principal place of business of such company is located.
Sec. 2015-1. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed in the town or district in which the principal place of business of such company is located.
Sec. 2016. Personal property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside in the town or district in which the property is located, he shall list and assess the same in the town or district in which the principal place of business of such farm is located.
Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another county, town, or district, on or after May 1, shall be assessed in either in which he was first called upon by the assessor. A person moving into this state from another state, or into this state from another county, town, or district, on or after May 1, shall be assessed in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax on the current year on the property in another county, town, or district.
Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be determined in either case shall be as binding as if fixed hereby.
Sec. 2019. Assessor's duty. The assessor shall be sworn to his office, and shall be held to account for the proper listing and assessment of the property in his district. He shall be held to account for the proper listing and assessment of the property in his district. He shall be held to account for the proper listing and assessment of the property in his district.
Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, has failed to list and assess the same in accordance with the law, he may require the person listing the property to be examined under oath, and deliver to the person assessed a copy of the statement showing the valuation of the property. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property.
Sec. 2021. Assessor may enter dwelling, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein, authorized by law to be made as a basis of assessment. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.
Sec. 2022. 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 true value is hereby classified for purposes of taxation as follows:
Class 1. Real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of section 2023.
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, by the Minnesota tax commission; and when used for business purposes, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of its true and full value. If unimproved, it shall be assessed with and as a part of the real estate in which it is located.
Class 3. Live stock, poultry, all agricultural products except as provided by class three "a," (3a) stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, except machinery, and all other personal property, except as provided by class three "a," (3a) and all unimproved real estate, except as provided by class three "a," (3a) shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.
Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and tenements, and all other personal property, shall constitute class three "a," (3a) and shall be valued and assessed at ten (10) 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 1927.

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

Assessor.















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

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, 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.



























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

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, 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.



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

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

Theodore Hill
Freda Nordmark/ Gertrude Mc Hill
Milo Spstrom

Ben Ackerman
Robert W. Lippel
Ben Ackerman

Anton + Martha Frievoold
Arthur J. Douba
Anton + Martha Frievoold

Jake Stanley

Abated to 1828 27428
Do 1828 27428
Do 1828 27428
Do 1828 27428

653-19
2742-106
1828 2005
1828 2005
1828 2005

29782



































Assessment Roll and Tax List of Platted Real Property in the Town of Barclay

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 entries in the 'IN WHOSE NAME ASSESSED' and 'TO WHOM TRANSFERRED' columns, including names like Lena Wahl, Annie, Martha + Millie, John B. Van Arsdale, E. K. Newton, Jacob A. Kung, H. J. Cronett, Robert Campbell.

Chicama Beach

Handwritten lot and block numbers (1-9) and school district number (19) for each property entry.

SOLD FOR TAXES

added by etc.

29 penalty due. 2 ct penalty.



Assessment Roll and Tax List of Platted Real Property in the Town of Barclay

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Lot, Block, No. School District, Indicate Homestead, 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, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

J. F. Irame
Frances Lois Diebold
Chas. L. Howard
L. L. Girard
L. F. Campbell
Myrtle L. Connelly
State of Minnesota (Dept. of Rural Credits)

Norwood

19

464
549

7768

4653











































