

ASSESSMENT & TAX LIST

Barclay

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR 1939
County, Minn., April 20, 1939

George Riley Mason, Assessor of the Town of Barclay
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessments Books

for the said Town of Barclay for the year 1939, 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 in this book.
L. Larson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Personal property of persons residing therein, except as hereinafter provided, shall be taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. Personal Property shall be listed and assessed annually on or before the first day of May 1, and, if required on that day, shall be listed by or for the owner in the manner following: 1. All stock and other chattels, including stock of joint stock or other companies or corporations, when the title, money loaned or invested, annuities, franchises, royalties and other personal property, and in the name of his wife, shall list all his money, credits, bonds, shares of capital, all money and other personal property invested, loaned, or deposited subject to his order, check or draft, and credits in any bank or other financial institution, and all other property owned or controlled by any person, company or corporation.

Sec. 1985. Personal property of non-resident. When the owner of the property of a person for whose benefit it is held in trust, or the property of a corporation whose assets are in the hands of a receiver or administrator, shall be listed and assessed in the manner following: 1. The property of a body politic or corporate, by the proper agent thereof. 2. The property of a firm or company, by a partner or agent thereof. 3. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as near as possible to the time of the assessment. 4. The property of a partnership, by a partner or agent thereof. 5. The property of a corporation whose assets are in the hands of a receiver or administrator, by the proper agent thereof. 6. The property of a body politic or corporate, by the proper agent thereof.

Sec. 1986. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the manner following: 1. The property of a merchant or manufacturer shall be listed and assessed in the manner following: (a) All stock and other chattels, including stock of joint stock or other companies or corporations, when the title, money loaned or invested, annuities, franchises, royalties and other personal property, and in the name of his wife, shall list all his money, credits, bonds, shares of capital, all money and other personal property invested, loaned, or deposited subject to his order, check or draft, and credits in any bank or other financial institution, and all other property owned or controlled by any person, company or corporation.

Sec. 1987. Farm property of non-resident. When the owner of the property of a person for whose benefit it is held in trust, or the property of a corporation whose assets are in the hands of a receiver or administrator, shall be listed and assessed in the manner following: 1. The property of a body politic or corporate, by the proper agent thereof. 2. The property of a firm or company, by a partner or agent thereof. 3. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as near as possible to the time of the assessment. 4. The property of a partnership, by a partner or agent thereof. 5. The property of a corporation whose assets are in the hands of a receiver or administrator, by the proper agent thereof. 6. The property of a body politic or corporate, by the proper agent thereof.

Sec. 1988. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the following places: 1. In the town or district where the owner, agent, or trustee resides. 2. In the town or district where the property is located. 3. In the town or district where the property is used. 4. In the town or district where the property is stored. 5. In the town or district where the property is kept. 6. In the town or district where the property is sold. 7. In the town or district where the property is transferred. 8. In the town or district where the property is otherwise used.

Sec. 1989. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the time of his death. 1. The personal property of a minor under guardianship shall be listed and assessed, where the guardian is a resident of the county, in the town or district where the guardian resides. 2. The personal property of every other person under guardianship shall be listed and assessed in the town or district where the guardian resides.

Sec. 1990. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the town or district where the property is located. 1. The personal property of a person who has been appointed receiver of the property of another person shall be listed and assessed in the town or district where the property is located. 2. The personal property of a person who has been appointed assignee of the property of another person shall be listed and assessed in the town or district where the property is located.

Sec. 1991. Property moved between May and July. The owner of personal property moving from one county, town, or district to another county, town, or district shall list the property in which he is first called upon by the assessor. A person moving from one county, town, or district to another county, town, or district shall list the property owned by him on May 1 of each year. The assessor shall list the property in which he resides, unless he shall make it a condition of his residence that he shall list the property in another town or district in which he resides. The assessor shall list the property in another town or district in which he resides. The assessor shall list the property in another town or district in which he resides.

Sec. 1992. When listed in case of doubt. In case of doubt as to the town or district in which the property shall be listed, the assessor shall list the property in the town or district where the property is located. 1. The assessor shall list the property in the town or district where the property is located. 2. The assessor shall list the property in the town or district where the property is used. 3. The assessor shall list the property in the town or district where the property is stored. 4. The assessor shall list the property in the town or district where the property is kept. 5. The assessor shall list the property in the town or district where the property is sold. 6. The assessor shall list the property in the town or district where the property is transferred. 7. The assessor shall list the property in the town or district where the property is otherwise used.

Sec. 1993. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all other property owned by him on May 1 of the current year. The assessor shall verify the lists and statements so made and shall certify to the same to the county auditor. The assessor shall also certify to the county auditor the amount and value of the property assessed by him on May 1 of the current year. The assessor shall also certify to the county auditor the amount and value of the property assessed by him on May 1 of the current year.

Sec. 1994. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such a rate as he may deem proper. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year.

Sec. 1995. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is false in any particular, shall be liable to a fine of not more than fifty dollars. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year.

Sec. 1996. Assessment of agricultural products. Except as provided by law, all agricultural products, except as provided by law, shall be assessed at the time of their production. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year.

Sec. 1997. Assessment of household goods and furniture. All household goods and furniture, including clocks, watches, jewelry, and other articles of value, shall be assessed at the time of their acquisition. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year.

Sec. 1998. Assessment of real estate. All real estate, including land, buildings, and other improvements, shall be assessed at the time of their acquisition. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year.

Sec. 1999. Assessment of personal property. All personal property, including stocks, bonds, and other securities, shall be assessed at the time of their acquisition. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year.

Sec. 2000. Assessment of personal property. All personal property, including stocks, bonds, and other securities, shall be assessed at the time of their acquisition. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year.

Sec. 2001. Assessment of personal property. All personal property, including stocks, bonds, and other securities, shall be assessed at the time of their acquisition. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year. The assessor shall also ascertain the amount and value of the property assessed by him on May 1 of the current year.

Barclay

Section 1986, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and assessment book, complete lists of all lands or lots subject to taxation, 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 lots or parts of lots, or blocks included in each description of property. The assessor shall list the property in which he resides, unless he shall make it a condition of his residence that he shall list the property in another town or district in which he resides. The assessor shall list the property in another town or district in which he resides. The assessor shall list the property in another town or district in which he resides.

INDEX TO SECTIONS

SECTION PAGE

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

For Convenience of Auditor in Showing Boundaries of School Districts

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

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

Notes:
 Column 1: School District
 Column 2: Merged
 Column 3: School District
 Column 4: No 19
 Row 1: 6
 Row 2: 7
 Row 3: 18
 Row 4: 19
 Row 5: 31

Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1939.

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 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.
 Dated 1939.

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ County of _____ of _____ in the _____ for the Year 1939.

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

List of Lands in the Town of Bardsley, County of Cass, Minn., for the Year 1939, Which have Become Homesteads or Ceased to be Homesteads
SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 24 Miller-Davis Company, Minneapolis, M. T. C.—Form No. 67

LANDS BECOMING HOMESTEADS						LANDS CEASING TO BE HOMESTEADS								
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	
														Acres
Olle B. Norgren	19	White Pine Point Add'n	9	1		✓	Paul E. Henninger	19	White Pine Point Add'n	17			✓	
" "	"	" " "	10			✓	" "	19	" " "	18			✓	
" "	"	" " "	10	2		✓	" "	19	" " "	19			✓	
" "	"	" " "	11			✓	" "	19	" " "	20			✓	
" "	"	" " "	12			✓	" "	19	" " "	36			✓	
" "	"	" " "	13			✓	" "	19	" " "	37			✓	
" "	"	" " "	14			✓	" "	19	" " "	38			✓	
Backus Lumber Co.	19	" "	46	1		✓	Geo. W. Clara W. Leitner	19	White Pine Point Add'n	39			✓	
Henry H. Simms	^{among}	S 1/2 of N.W. 1/4 of N.W.	Sec 138	29	20	✓	" " " " "	19	" " " "	40			✓	
M. E. Nicholas	19	S.W. 1/4 of N.E. 1/4	7	"	"	40	Byron Selves	19	N.E. 1/4 of S.W. 1/4	Sec 28	138	29	40	✓
" "	"	N.E. 1/4 of S.W. 1/4	7	"	"	40	J. F. Anderson Lbr Co.	"	N.W. 1/4 of S.E. 1/4	Sec 19	138	29	40	✓
" "	"	S.W. 1/4 of S.W. 1/4	7	"	"	40	" "	"	S.W. 1/4 of S.E. 1/4	"	"	"	40	✓
" "	"	S.E. 1/4 of S.W. 1/4	"	"	"	40	" "	"	Easterly 500 ft of Lot 3	Sec 30	"	"	4	✓
" "	"	N.E. 1/4 of S.E. 1/4	"	"	"	40	Thos. & Florence B. Young	"	Lot 3 Easterly 500 ft	Sec 30	"	"	9 30	✓
" "	"	N.W. 1/4 of S.E. 1/4	"	"	"	40	" "	"	"	"	"	"	"	✓
Emma Isensee	"	S.W. 1/4 of S.E. 1/4	Sec 32	138	29	40	" "	"	"	"	"	"	"	✓
" "	"	S.E. 1/4 of S.E. 1/4	"	"	"	40	" "	"	"	"	"	"	"	✓
C. E. Glover	^{among}	N.E. 1/4 of N.W. 1/4	Sec 16	"	"	40	" "	"	"	"	"	"	"	✓
" "	"	S.E. 1/4 of N.W. 1/4	Sec 16	"	"	40	" "	"	"	"	"	"	"	✓

Note ★ Assessors will not fill these Columns.

List of Lands in the _____ of _____, County of _____, Minn., for the Year 19_____, Which have Become Homesteads or Ceased to be Homesteads
SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 24 Miller-Davis Company, Minneapolis, M. T. C.—Form No. 67

LANDS BECOMING HOMESTEADS					LANDS CEASING TO BE HOMESTEADS				
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY			NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		
		SUBDIVISION	Sec.	Town			Number of Acres of Land	SUBDIVISION	Sec.
Lot	Block		Range	Acres	100th	Lot	Block		Range

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/4 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Range	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise
J. J. Anderson Lumber Co Mathilda Baumgart	B. W. 1/4 & S. E. 1/4 Lot 46 Blk. 1 - White Pine Point	19	138	29	300 100		25	60 30

Assessor's Return of Taxable Real Property in the _____ of _____, Minn., for the Year 1939.

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

FORM 34 UNIFORM COMPANY, MINNEAPOLIS
Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Number of Acres of Land		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C	Assessed Value of Remainder at 33 1/2 per cent Class 3 40 per cent Class 4	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
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Town of Barclay in said County, for the year 1939.

Witness my hand and official seal this 31 day of December, 1939.

L. C. Peterson
County Auditor.

(SEAL)

Office of County Treasurer, Cass County, Minnesota.

To L. C. PETERSON, County Auditor

Sir: I herewith return to you the Tax List for the Township of Barclay in said County, for the year 1939, 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.

H. J. McKeown
County Treasurer.

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, 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 1939, as specified above, and amounting to \$5227.48

Fifty two hundred twenty seven and 48/100 DOLLARS

H. J. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January 6 1941

I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Barclay in said County, for the year 1939, and that I have compared the said list with the statements receipted for by said County 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, remain unpaid, is delinquent for said year.

L. C. Peterson
County Auditor

(SEAL)

Assessor's Return

FORM 34

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

Levied in the *Town* of *Barclay*

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									
		Dollars	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	Rate of State Taxes				Total Rate of State Tax	Co. Rev.	Co. R.&B.	Co. Post	Co. Bond Int.	Old Age Assmt.	Total Rate of County Tax	Town Rev.	Town R.&B.	Town Mill	Town State Loan	Town Bldg.	Town Fire	Total Rate of Town, City or Village Tax															
									Mills	Mills	Mills	Mills																													
									Mills	Mills	Mills	Mills																													
19	6351	15079	6495	1387	22961	110	1.73	34	370	637	2218	169	14.11	1563	1487	73.48	5.	8321.						1437																	
				730	7081																																				
		21430	6515	2117	30047																																				

RATES AND TAXES

Cass County, State of Minnesota.

RATE OF SCHOOL TAXES										TAXES LEVIED										
Local 1 Mill	Special	Sch'l State Loan	Dy. #1			Dy. #2			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			Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
1.15			54.	81.	08	997	691	8796	17939	1508	22619.84	4644	10420	18413	132638	State Revenue		1913		
1.30			52.	81.	08	997	691	10296	19439	788	23649.84	2478	3247	48993	81164	State School		2137		
1.15			5.	5.	5.			31.7	42263	635	9527.8	3175		19814	Teachers' Insurance and Retirement Fund		591			
1.30			5.	5.	5.			46.2	13763	73	2190.8	365		3373	County Revenue		4591			

I, L. C. PETERSON, Auditor of said County and State of Minnesota, 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, year A. D. 1939. Witness my hand and official seal this *31* day of *December*, A. D. 19 *39*.

L. C. Peterson County Auditor

SEAL

3004 579858 7072 #1 22893 #2 122946 3540 #1 158675 3682 236989 TOTAL 522748

Assessment Roll and Tax List of Unplatted Real Property in the Town of Barclay, 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 3; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, 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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: 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, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Berlay, 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 3; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					ASSESSOR'S VALUATION										SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES PAID	WHEN PAID	Number of Receipt	March Settlement 1940	June Settlement 1940	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty																
		SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & 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 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. 19	District No. 10	District No. 1	District No. 1		Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Ditch No.													Ditch No.	Ditch No.	Ditch No.	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1940	June Settlement 1940	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate																																													
				Acre	Block	40																																																
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars								
Susan Monson		NE 1/4 of NE 1/4			40	yes																																																
Winnie & Hugh Burgit		NW 1/4 of NE 1/4			40																																																	
Susan Monson		SW 1/4 of NE 1/4			40																																																	
State of Minnesota		SE 1/4 of NE 1/4			40																																																	
Winnie & Hugh Burgit		NE 1/4 of NW 1/4			40	yes																																																
"		NW 1/4 of NW 1/4			40																																																	
"		SW 1/4 of NW 1/4			40																																																	
"		SE 1/4 of NW 1/4			40																																																	
State of Minnesota		NE 1/4 of SW 1/4																																																				
Walter E. Grogan		NW 1/4 of SW 1/4			40																																																	
Hannah G. McLogan		SW 1/4 of SW 1/4			40																																																	
State of Minnesota		SE 1/4 of SW 1/4			40																																																	
Allen Whitfield		NE 1/4 of SE 1/4																																																				
Cliff Kaufman		NW 1/4 of SE 1/4			40																																																	
Shadon Hill		SW 1/4 of SE 1/4			40																																																	
Nearls R. Kline		SE 1/4 of SE 1/4			40																																																	
					480																																																	

1st Half Paid SEP 30 1940 \$272

1st Half Paid SEP 30 1940

1st Half Paid SEP 30 1940 \$272

1st Half Paid SEP 30 1940

1st Half Paid SEP 30 1940

PAID IN FULL MAY 24 1940 4681

PAID IN FULL MAY 24 1940

Cancelled Receipt 10/26/39

589 638 636

289 313 312

423 458 457

294 318 318

295 320 319

245 265 265

2632 ✓

1303 cancelled

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Reuben C. Allen, George Bailey, Zella Kater, and State of Minnesota.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty. Includes handwritten entries for tax amounts and payment dates.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

Paul Heihn
Frank Seifert
Paul Heihn

State of Minnesota

Byron Selva
Jorgen J. Hemmes
Olaf Hemmes

Emma Berner
State of Minnesota
Olaf Hemmes

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

PAID IN FULL NOV 15 1940 10351
PAID IN FULL NOV 15 1940 10351
2nd Half Paid OCT 5 1940
1st Half Paid JUL 20 1940 8404
2nd Half Paid OCT 5 1940
1st Half Paid JUL 20 1940 764
2nd Half Paid NOV 15 1940 10352
1st Half Paid JAN 24 1940 667

2489 2696 2688

360

1095
1142

20486 362

20848

Assessment Roll and Tax List of Unplatted Real Property in the Town of Burday of Cass County, Minnesota, for Taxes for the Year 1939.

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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 1940, June Settlement 1940, Penalty, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Penalty, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty. Includes handwritten entries for Maurice J. Linden, Amy Marsh, Aileen Rowell, Evelyn Seaton, and Robert W. Linden.

51

993 15

1008

564 611 609

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns for Assessor's Valuation, Equalized Values, School Districts, and Taxes. Includes handwritten entries for names like W.H. Kinler, Robert E. Snell, and Frank L. Cozy, along with property details and tax amounts.

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay of Barclay County, Minnesota.
 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.

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 Lands Exclusive of Structures and Improvements	Structures & Improvements	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands 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
		<i>Shady Point</i>														
<i>Arthur Sebell</i>			1	1		19	no									
"			2				"									
<i>Rosalie Newman</i>			3				yes									
<i>H.A. + Sophia York</i>			4				no									SOLD FOR TAXES
<i>Sophia York</i>			5				yes									SOLD FOR TAXES
"			6				"									SOLD FOR TAXES
<i>Harland W. Webber</i>			7				no									SOLD FOR TAXES
"			8				"									SOLD FOR TAXES
			9													
			10													
			11													
			12													
			13													
			14													
			15													
			16													
			17													
			18													
			19													
			20													

Cass County, Minnesota, for Taxes for the Year 1939.

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 1940	June Settlement 1940	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
District No.	District No.	District No.	District No.					Ditch No.	Ditch No.	Ditch No.	Ditch No.													
19						6.27																		
10					1.94	06						3.00		1 PAID IN FULL SEP 25 1940						4.00				
10					1.94	06						2.00		2 PAID IN FULL SEP 25 1940										
55					10.69	55						1.069		3 2nd Half Paid JUN 27 1940						5.69				5.00
124					2.410	79						2.489		4 part pd										
183					3.557	77						3.557		5										
8					1.56							1.56		6										
8					1.56	05						1.61		7										
152					2.955	97						3.052		8										
														9										
														10										
														11										
														12										
														13										
														14										
														15										
														16										
														17										
														18										
														19										
														20										

550 106 91 193 108 84

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), ASSESSOR'S VALUATION (Structures & Improvements, Total True and Full Value), EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., Rate, Assessed Valuation), TOTAL GENERAL TAX, SPECIAL TAXES (Ditch No., PAID, WHEN PAID), and various settlement/penalty columns (March, June, November, Collections, Delinquent). Rows include property owners like U. Madeline Hempstead and Paul E. + Clara N. Henninger.

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Form 5 C MILLER-SAYRE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

White Pine Point Addition

Richard B. + Anna C. Holstrom

Grand Total -

137
139
65156495

2467 63
Pd long 126263 2831

2530
129094

5472
398
Pd 10¢ long