

ASSESSMENT & TAX LIST

Byron
1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.,

1940

P. A. Nefta Assessor of the Town of Byron

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1940, 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.

J. Peterson 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, . . . is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED. Sec. 1984. Personal Property shall be listed and assessed annually with effect from January 1, and, if required on that day, shall be listed by or for the owner, agent, or trustee in the manner following:

1. The property of a person shall be listed in the name of his principal, or in the name of a partnership, or in the name of a corporation, or in the name of a trust, or in the name of a decedent's estate, or in the name of a receiver, by such receiver, agent or other person authorized by law to be named as assessor.

2. The property of a firm or company, by a partner or agent thereof, or by such agent in the name of his principal, as merchandise.

3. The property of a partnership, or of a firm, or of a company, or of a corporation, or of a trust, or of a decedent's estate, or of a receiver, shall be listed and assessed in the name of the principal, or in the name of the partnership, or in the name of the firm, or in the name of the company, or in the name of the corporation, or in the name of the estate, or in the name of the receiver, as the case may be.

4. The property of a person, for whose benefit it is held in trust, or of a partnership, or of a firm, or of a company, or of a corporation, or of a trust, or of a decedent's estate, or of a receiver, shall be listed and assessed in the name of the principal, or in the name of the partnership, or in the name of the firm, or in the name of the company, or in the name of the corporation, or in the name of the estate, or in the name of the receiver, as the case may be.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

6. The property of a firm or company, by a partner or agent thereof, or by such agent in the name of his principal, as merchandise.

7. The property of a partnership, or of a firm, or of a company, or of a corporation, or of a trust, or of a decedent's estate, or of a receiver, shall be listed and assessed in the name of the principal, or in the name of the partnership, or in the name of the firm, or in the name of the company, or in the name of the corporation, or in the name of the estate, or in the name of the receiver, as the case may be.

8. The property of a person, for whose benefit it is held in trust, or of a partnership, or of a firm, or of a company, or of a corporation, or of a trust, or of a decedent's estate, or of a receiver, shall be listed and assessed in the name of the principal, or in the name of the partnership, or in the name of the firm, or in the name of the company, or in the name of the corporation, or in the name of the estate, or in the name of the receiver, as the case may be.

9. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

10. The property of a firm or company, by a partner or agent thereof, or by such agent in the name of his principal, as merchandise.

11. The property of a partnership, or of a firm, or of a company, or of a corporation, or of a trust, or of a decedent's estate, or of a receiver, shall be listed and assessed in the name of the principal, or in the name of the partnership, or in the name of the firm, or in the name of the company, or in the name of the corporation, or in the name of the estate, or in the name of the receiver, as the case may be.

12. The property of a person, for whose benefit it is held in trust, or of a partnership, or of a firm, or of a company, or of a corporation, or of a trust, or of a decedent's estate, or of a receiver, shall be listed and assessed in the name of the principal, or in the name of the partnership, or in the name of the firm, or in the name of the company, or in the name of the corporation, or in the name of the estate, or in the name of the receiver, as the case may be.

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Byron, Cass

Returns Sh

Collection of Taxes of 1940, *Jan* of *Byron*, Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	March Settlement 19....	June Settlement 1941	November Settlement 19....	Am't Collected from Nov. 19... to First Monday in Jan. 19...	ABATEMENTS	Total Collected and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY									
State Revenue																		
State School																		
Teachers' Ins. and Ret. Fund																		
<i>St. Dept. (1.24 mills)</i>	<i>554</i>	<i>2038</i>																
<i>Non-Dep. (8.76 ")</i>	<i>3580</i>	<i>8419</i>																
County Revenue	<i>9193</i>	<i>33819</i>																
County Road and Bridge	<i>1859</i>	<i>6839</i>																
County Poor <i>Welfare</i>	<i>15132</i>	<i>55669</i>																
County Bond and Interest	<i>9193</i>	<i>33819</i>																
County Old Age Assistance																		
Town Revenue	<i>1729</i>	<i>6363</i>																
Town Road and Bridge	<i>6704</i>	<i>24662</i>																
Town 1 Mill Dragging	<i>447</i>	<i>1645</i>																
Town State Loan																		
Town Building																		
Town Fire Patrol	<i>867</i>	<i>3189</i>																
School Local 1 Mill	<i>447</i>	<i>1644</i>																
School Special	<i>6975</i>	<i>26762</i>																
State Loan School																		
School																		
School																		
Money and Credits	<i>180</i>																	
TOTALS	<i>56860</i>	<i>204928</i>																
SCHOOL DISTRICTS	MARCH SETTLEMENT				JUNE SETTLEMENT			NOVEMBER SETTLEMENT			FORFEITED SETTLEMENT			NOVEMBER TO JANUARY			Total Collected	Balance Uncollected
	Local 1 Mill	Special	Total	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total		
School District No. <i>9</i>	<i>352</i>	<i>6022</i>	<i>6374</i>		<i>1450</i>	<i>24816</i>	<i>26266</i>											
" " " <i>21</i>	<i>95</i>	<i>953</i>	<i>1048</i>		<i>194</i>	<i>1946</i>	<i>2140</i>											
TOTALS	<i>447</i>	<i>6975</i>	<i>7422</i>		<i>1644</i>	<i>26762</i>	<i>28406</i>											

Note ★ Assessors w

Assessment Roll and Tax List of Unplatted Real Property in the Town of Byron, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

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 DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

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

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Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty. Includes handwritten tax amounts and payment dates.

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Form 4 CD BILLS-BYRON COUNTY, MINNESOTA

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Cass County, Minnesota, for Taxes for the Year 1940.

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UNPLATTED
 Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Byron, County of Cass, Minnesota, 1942
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS	
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars		Total Assessed Value as Equalized by the County Board Dollars
Footings Brought Forward from Page												
1	638		6020	2210		8230	1756	650	1906			
2	60674		5480	210		5690	634	840	1474			
3	65146		5877	1500		7377	1774	409	1633			
4	65046		5629	2200		7829	760	1343	2103			
5	61010		4980			4980		1660	1660			
6	36079		2874	100		2974	68	878	946			
7	13317		966			966		377	322			
8	740		2050	180		2230	380	110	490			
9	480		4150	300		4450	488	670	1158			
10	480		4093	1450		5543	940	781	1221			
11	599		5560	1000		6560	544	1780	1524			
12	640		6000	3300		9300	1787	130	1917			
13	640		5918	800		6718	874	866	1699			
14	63950		6080	1150		7230	1446		1446			
15	600		5546	1300		6846	744	1047	1786			
16	370		2826			2826		947	877			
17	75310		2084			2084		695	695			
18	1575		120			120		40	40			
			76223	15700		91923			23082			

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Footings Brought Forward from Page												
19	34997		2766			2766			2766			
20	870		2810	500		3310	596	110	906			
21	400		3330			3330		1110	1110			
22	360		3030	150		3180	77	940	1012			
23	640		6006	3109		9115	1136	1145	2281			
24	638		5758	900		6658	80	7086	2166			
25	640		5750	900		6650	780	1750	2030			
26	640		5330	200		5530	574	970	1494			
27	400		3210	300		3510	377	550	827			
28	370		2760	200		2960	310	470	780			
29												
30	57964		4020	110		4130	87	1740	1377			
31	46404		3530	920		4450	397	830	1222			
32	440		2640			2640		880	880			
33	570		4062	300		4362		1454	1454			
34	600		5033	500		5533	878	1381	1659			
35	359		2991			2991		997	997			
36	640		5860	1500		7360	908	940	1848			
			16817.17	45109	25259	170398			45794			
			145109	75789		170398	16170	29938	46053 + 1 O.K.			