

Assessment Book

FOR THE YEAR

1935

TOWN OF DEERFIELD

Cass County

MINNESOTA

FREE PRESS COMPANY

PRINTERS, LITHOGRAPHERS, STATIONERS AND BINDERS

MANKATO, MINNESOTA

OFFICE OF
COUNTY AUDITOR

CASS

County, APR 26 1935.

To L. F. Ray Assessor Town of Deerfield 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.

J. 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 Town of Deerfield in said County, for the year 1935.

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

(SEAL)

J. 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 all taxable Real and Personal Property in the Town of Deerfield in said County, for the year A. D. 1935, as specified above, and amounting to Six thousand, Three hundred, sixty eight and 8/100 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 Town of Deerfield 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 Town of Deerfield 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.

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

FUNDS	March Settlement 1935	June Settlement 1935	October Settlement 1935	Forfeited Sale 1935	Amount Collected from Nov. 1934 to first Monday in Jan. 1935	TOTAL COLLECTED	BALANCE UNCOLLECTED
State Revenue	1555	4400	2342		931		
State School	158	448	238		95		
Teacher's Ins. & Ret. Fd.	33	95	51		20		
Minnesota Gen. Hosp.	62	175	94		37		
County Revenue	1438	4069	2167		860		
County Road and Bridge	718	2032	1082		430		
County Poor	1742	4928	2624		1041		
County Bond & Int.	1796	5081	2705		1074		
Sinking							
Town Revenue	639	1807	962		382		
Town Road and Bridge	1276	3609	1921		763		
Town 1 Mill Drag	129	864	194		77		
Town State Loan	2302	6512	3467		1377		
Fire Patrol	644	1821	970		385		
School Local, 1 Mill	129	364	194		77		
School Special	3862	8626	4862		2249		
School State Loan		491	204		13		
School Deficiency		767	318		20		
Money and Credits							
TOTALS	16483	45589	24395		9831		

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.	129	3862		3991	2116	324		6535	130	3909		4039					73	2186		2259		
" " "					1532	302	4912		64	953	2042	1539					04	63	13	100		
" " "							Def-767	3713				Def-318							Def-70			
TOTALS	129	3862		3991	3648	626	1258	10248	194	4862	522	5578					77	2249	33	2359		

For Convenience of Auditor in Showing Boundaries of School Districts

Township 139 Range No. 31 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

School District (written across the grid)

Index to Sections

Section	Page
Sec. 1	
Levy	636888
Summary	
Settlements:	
March	16483
June	45589
October	24395
Nov. & Dec.	9831
Cross-settlement	
Under-settlement	01
Abatements	755
Delinquent	539836
	636889
	636889
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

UNPLATED R. E. PERSONAL PROPERTY

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS

County, Minn. APR 26 1935.

L. J. Ray Assessor of the Town of Deerfield

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 Town of Deerfield 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 herewith annexed.

A form of the return to be signed by you is appended to this book. L. J. Ray 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 exempt from taxation.
Sec. 1984. All real property subject to taxation shall be assessed every even-numbered year with reference to its value on May 1 of that year, and all personal property shall be assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the owner.
RELATING TO THE LISTING OF PERSONAL PROPERTY
Sec. 1989. By whom listed. Personal property shall be listed in the manner following:
1. Joint property. Personal property owned jointly by two or more persons shall be listed by one of them, to be designated by the owner.
2. Property of a firm or company. Personal property owned by a firm or company shall be listed by the partner or officer thereof.
3. Property of a trustee. Personal property held in trust shall be listed by the trustee.
4. Property of a decedent. Personal property of a decedent shall be listed by the executor or administrator.
5. Property of a corporation. Personal property of a corporation shall be listed by the proper agent or officer thereof.
6. Property of a partner. Personal property of a partner in a firm shall be listed by the partner.
7. Property of a partner in a partnership. Personal property of a partner in a partnership shall be listed by the partner.
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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, 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 1925.

Dated _____ 1935.

ASSESSOR.

PERSONAL PROPERTY

UNPLATED R. E.

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

UNPLATTED R. E.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					ASSESSORS VALUATION										SOLD FOR TAXES
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	Indicate Homestead	Structures and Improvements		Total True and Full Value of Lands Including All Structures Improvements and Machinery	Assessed Value of Homesteads up to \$4000 at 20 Per Cent Class 3B	Assessed Value of Remainder at 33 1/3 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	
								True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								
Barrett & Zimmerman		NE 1/4 of NE 1/4			213931	3999	11										SOLD FOR TAXES
"		NW 1/4 of NE 1/4			" 2	3977											SOLD FOR TAXES
E. M. Fowler		SW 1/4 of NE 1/4				40											SOLD FOR TAXES
Jarnham & Loujog		SE 1/4 of NE 1/4				40											SOLD FOR TAXES
Barrett & Zimmerman		NE 1/4 of NW 1/4			" 3	3955											SOLD FOR TAXES
Somers Lbr. Co.		NW 1/4 of NW 1/4			" 4	3937											SOLD FOR TAXES
Barrett & Zimmerman		SW 1/4 of NW 1/4				40											SOLD FOR TAXES
"		SE 1/4 of NW 1/4				40											SOLD FOR TAXES
"		NE 1/4 of SW 1/4				40											SOLD FOR TAXES
"		NW 1/4 of SW 1/4				40											SOLD FOR TAXES
A. R. Gilmore		SW 1/4 of SW 1/4				40											SOLD FOR TAXES
"		SE 1/4 of SW 1/4				40											SOLD FOR TAXES
Jarnham & Loujog		NE 1/4 of SE 1/4				40											SOLD FOR TAXES
Fowler & Chapman		NW 1/4 of SE 1/4				40											SOLD FOR TAXES
A. R. Gilmore		SW 1/4 of SE 1/4				40											SOLD FOR TAXES
"		SE 1/4 of SE 1/4				40											SOLD FOR TAXES
						63863											

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

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Total General Tax	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1936	June Settlement 1936	Penalty 1936	November Settlement 1936	Penalty 1936	Collections to First Monday in January 1937	Penalty 1937	Delinquent on First Monday in January 1937	Penalty 1937	Total Delinquent Tax and Penalty	REMARKS	
District No. 11	District No. 12	District No. 13	District No. 14		Ditch No.	Ditch No.	Ditch No.	Ditch No.																
Rate	Rate	Rate	Rate		No.	No.	No.	No.																
78								999																
78								999																
78								999																
78								999																
78								999																
78								999																
77								986	PAID IN FULL	MAY 28 1936	5144			986										
78								999																
78								999																
78								999																
79								1011																
79								1011																
78								999																
78								999																
79								1011																
79								1011																
1251								16019						986										

PERSONAL PROPERTY

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

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

UNPLATTED R. E.

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.

63503

1244

15930

PERSONAL PROPERTY

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

UNPLATTED R. E.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	ASSESSOR'S VALUATION					EQUALIZED VALUES					SOLD FOR TAXES	
		SUBDIVISION	Sec. or Lot	Town or Block	Range			Number of Acres of Land		True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements	Total True and Full Value of Lands Including All Structures Improvements and Machinery	Assessed Value of Homesteads up to \$4000 at 20 Per Cent Class 3B	Assessed Value of Remainder at 33 1/3 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
								Acres	100s										
John Henry Hammond Fowler & Chapman		NE 1/4 of NE 1/4	12	139	31	40	11										SOLD FOR TAX		
"		NW 1/4 of NE 1/4				40											SOLD FOR TAXES		
"		SW 1/4 of NE 1/4				40											SOLD FOR TAXES		
B. N. Ry. Co.		SE 1/4 of NE 1/4				40											SOLD FOR TAXES		
I. B. Walker		NE 1/4 of NW 1/4				40											SOLD FOR TAXES		
Farnham & Lovejoy		NW 1/4 of NW 1/4				40											SOLD FOR TAXES		
W. A. McDowell		SW 1/4 of NW 1/4				40											SOLD FOR TAXES		
I. B. Walker		SE 1/4 of NW 1/4				40											SOLD FOR TAXES		
S. W. Farnham		NE 1/4 of SW 1/4				40											SOLD FOR TAXES		
W. A. McDowell		NW 1/4 of SW 1/4				40											SOLD FOR TAXES		
Farnham & Lovejoy		SW 1/4 of SW 1/4				40											SOLD FOR TAXES		
S. W. Farnham		SE 1/4 of SW 1/4				40											SOLD FOR TAXES		
Home Farm Credit Co.		NE 1/4 of SE 1/4				40											SOLD FOR TAXES		
S. W. Farnham		NW 1/4 of SE 1/4				40											SOLD FOR TAXES		
Farnham & Lovejoy		SW 1/4 of SE 1/4				40											SOLD FOR TAXES		
B. N. Ry. Co.		SE 1/4 of SE 1/4				40											SOLD FOR TAXES		
						640													

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

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Total General Tax	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	Penalty	Delinquent on First Monday in January 1937	Penalty	Total Delinquent Tax and Penalty	REMARKS	
District No. 11	District No.	District No.	District No.		Ditch No.	Ditch No.	Ditch No.	Ditch No.																
Rate	Rate	Rate	Rate																					
				\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
78								999	1															
78								999	2															
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79								1011	19															
									20															
1252								16032																

PERSONAL PROPERTY

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

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

Handwritten names: Rock City Bk, Rock City, Ill., Edgar Linn, Lillie B. Drinkall, S. H. Walter, Daniel De Lury, Elizabeth De Lury.

627 50

1764

22585

6070

UNPLATTED R. E.

PERSONAL PROPERTY

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

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.

UNPLATTED R. E.

PERSONAL PROPERTY

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, 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.

610 76

1013

12968

966

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

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

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, 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.

Moses Zimmerman, Leo Levy, & Carrie Blumberg

Clara M. Lether

Messrs C. Myrman, Ella M. Gerrity

Moses Zimmerman, Leo Levy & Carrie Blumberg, Ella M. Gerrity, Red River Lbr. Co.

1st for Cash Paid Carrie Blumberg

1252

15184

2438

PERSONAL PROPERTY

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

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 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.

640

1252

16032

UNPLATTED R. E.

PERSONAL PROPERTY

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

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, ASSESSORS VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, 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 Deerfield

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, ASSESSORS VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries like 'Jamham & Lovejoy', 'C.H. Boynton Land Co.', 'Home Farm Credit Bureau', 'John Rieth Jr.', 'R.N. Everhart', 'Mrs. J.E. Roschke'.

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 handwritten entries like '78', '999', '1011', '1575', '2138', 'NOV 17 1935', '2138', 'abate # 4232'.

UNPLATTED R. E.

PERSONAL PROPERTY

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

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, ASSESSORS 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.

UNPLATTED R. E.

PERSONAL PROPERTY

