

ASSESSMENT & TAX LIST

Gould  
1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

1940

County, Minn.,

CASS

J. B. Kravens, Assessor of the Town of Gould

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 hereon annexed.

A form of the return to be signed by you is appended to the books.

County Auditor.

J. B. Kravens

County Auditor.

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(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 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. \* \* \* Personal Property shall be listed on that day, shall be listed by or for the person acquiring it.

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock, money loaned or invested, annuities, franchises, royalties, and other property of such company or corporation as is not assessed in this state.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or deposited, or to be received, in any state, territory, or foreign country, deposited subject to his order, check or draft, and credits and debts due to him from any such company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge, and such property shall be listed in the name of such guardian, trustee, or administrator.

4. The property of a corporation whose assets are in the hands of a receiver, or of a body politic or corporate, by the proper agent or other 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 a partner, or by such agent in the name of his principal, as merchant, manufacturer, or other.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, all property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2003. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town or district where his business is carried on, and in which he is engaged in his trade, occupation, and profession, and in which he is engaged in his trade, occupation, and profession.

Sec. 2004. Farm property of non-resident. When the owner of a farm property of a non-resident is a resident of this state, the same shall be listed and assessed in the town or district where the farm is situated. Provided, that if the farm is situated in another state, territory, or foreign country, it shall be listed and assessed in the town or district in which the principal place of business of such person is located.

Sec. 2005. Electric light and power. All electric light and power companies having a fixed site in any city, village or town, or district in which the principal place of business of such company is located, shall be listed with and assessed by the Minnesota tax commission in the county where situated.

Sec. 2006. Electric light and power. All electric light and power companies having a fixed site in any city, village or town, or district in which the principal place of business of such company is located, shall be listed with and assessed by the Minnesota tax commission in the county where situated.

Sec. 2007. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another, shall be listed and assessed in the county, town, or district in which he is first called upon by the assessor. A person moving from one county, town, or district to another, shall be listed and assessed in the county, town, or district in which he is first called upon by the assessor.

Sec. 2008. Where listed in case of doubt. In case of doubt as to the county, town, or district in which personal property or where it can be listed, the assessor shall determine the county, town, or district in which the property shall be listed, and assessed, shall be determined by the equity board of equalization; and if between districts, by the equity board of equalization; and if between districts, by the equity board of equalization.

Sec. 2002. Data to be verified. Every person required to list his property shall verify the same by a verified statement of all personal property owned by him on May 1 of the current year, and shall file the same with the assessor on or before the first day of June following the date of listing.

Sec. 1987. Assessment of personal property. All personal property shall be assessed and taxed according to its value, and the value of such property shall be ascertained by the assessor, or by the person or persons by whom the same is owned, or by the person or persons by whom the same is controlled, or by the person or persons by whom the same is used, or by the person or persons by whom the same is held, or by the person or persons by whom the same is disposed of, or by the person or persons by whom the same is otherwise disposed of.

Sec. 2003. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for taxation has made a full, fair, and correct statement of the same, he shall make a full, fair, and correct statement of the same, and shall file the same with the assessor on or before the first day of June following the date of listing.

Sec. 2004. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as best he can, and shall assess the same at such amount as he can ascertain, and shall file the same with the assessor on or before the first day of June following the date of listing.

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Gould, Cass

Section 1986, Mason's Minnesota Statutes of 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with the assessment books, complete lists of all lands or lots subject to taxation, showing the acreage, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors or before the first Monday in APRIL of each year. The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission for the purpose of instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive a compensation for such services at the rate of five cents per mile for each mile traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.















Collection of Taxes of 1940, *Town of Laurel*, Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	March Settlement 1941	June Settlement 1941	November Settlement 1941	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. Neht (1.24 mills)</i>	145	441							
<i>Non-Non (876 " )</i>	1029	1891							
County Revenue	2412	7326							
County Road and Bridge	488	1482							
County Poor	3971	12059							
County Bond and Interest	2412	7326							
County Old Age Assistance									
Town Revenue	586	1781							
Town Road and Bridge	6529	4644							
Town 1 Mill Dragging	117	356							
Town State Loan									
Town Building	204	620							
Town Fire Patrol	408	1239							
School Local 1 Mill	117	356							
School Special	2813	5468							
State Loan School	990	3005							
School <i>Del.</i>	1385	4206							
School <i>Capitay</i>	624	1894							
Money and Credits	19230	211							
<b>TOTALS</b>		<b>54115</b>							

SCHOOL DISTRICTS	MARCH SETTLEMENT				JUNE SETTLEMENT				NOVEMBER SETTLEMENT				FORFEITED SETTLEMENT				NOVEMBER TO JANUARY			
	Local 1 Mill	Special	Total	Balance	Local 1 Mill	Special	Total	Balance	Local 1 Mill	Special	Total	Balance	Local 1 Mill	Special	Total	Balance	Local 1 Mill	Special	Total	
School District No. <i>Non.</i>	117	2813	490	3920	386	5468	3005	14929												
<i>Del.</i>	1385			1385	4206		1894													
<i>Capitay</i>	624			624																
<b>TOTALS</b>	<b>2126</b>	<b>2813</b>	<b>490</b>	<b>5929</b>	<b>386</b>	<b>5468</b>	<b>3005</b>	<b>14929</b>												

Note ★ Assessors will



**Assessment of Taxable Unplatted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1940.**  
 Sample Form for Guidance of Assessor *HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 3 1/2 per cent, Class 3.*

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 Land Exclusive of Structures and Improvements		STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land 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 3 1/2 per cent Class 3	Total Assessed Value of Land 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 Department of Taxation
					Acres	Blocks			True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
Samuel Adams	15	NE 1/4	5	114	32	160	Yes	5600	1200	6800	800	933	1733				
O. J. Anderson		SW 1/4	5	114	32	160	No	5800		5800		1933	1933				
Lester Howard		SE 1/4	5	114	32	160	No	6200		6200		2067	2067				
George E. Warner		N 1/2 of NE 1/4	6	114	32	80	Yes	2800	900	3700	740		740				
Howard Elliott		S 1/2 of NE 1/4	6	114	32	80	No	2800		2800		933	933	PROOF			
Oscar Johnson		NW 1/4	6	114	32	160	Yes	8000	8400	8400	800	1467	2267	Assessed Value of Homesteads, \$3,840 x 5 equals - \$19,200			
Mary Cole		E 1/2 of SW 1/4	6	114	32	80	Yes	2300	1200	3500	700		700	Assessed Value of Remainder, \$8,466 x 3 equals - \$25,398			
W. H. Benson		W 1/2 of SW 1/4	6	114	32	80	No	3000		3000		1000	1000	Total True and Full Value, \$44,598			
A. R. Sylvester		NE 1/4 of SE 1/4	6	114	32	40	Yes	1600	1600	3200	577	1000	677				
Do.		SW 1/4 of SE 1/4	6	114	32	40	Yes	1200		1200	223	33	56				
								57300	7300	44600	3840	8468	12306				











































































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

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				Indicate Home- stead	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 Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land 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 Land 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 Department of Taxation
									True and Full Value of Structures and Improvements	True and Full Value of Machinery Permanently Attached to Real Estate								
Geo. H. Head U.S. of America State of Minnesota Geo. H. Head U.S. of America " " " " " " " " " " " " " " " " " " " "		1	NE 1/4 of NE 1/4	24	143	28	37.80	186		186	62	62						
		2	NW 1/4 of NE 1/4															
		3	SW 1/4 of NE 1/4															
		4	SE 1/4 of NE 1/4				37.80	186		186	62	62						
		5																
		6	NE 1/4 of NW 1/4															
		7	NW 1/4 of NW 1/4															
		8	SW 1/4 of NW 1/4															
		9	SE 1/4 of NW 1/4															
		10																
		11	NE 1/4 of SW 1/4															
		12	NW 1/4 of SW 1/4															
		13	SW 1/4 of SW 1/4															
		14	SE 1/4 of SW 1/4															
		15																
Chas. Pearson State of Minnesota		16	NE 1/4 of SE 1/4	24	143	28	40	201		201	67	67						
		17	NW 1/4 of SE 1/4															
Chas. Pearson		18	SW 1/4 of SE 1/4															
		19	SE 1/4 of SE 1/4				24	201		201	67	67						
		20					155.60	774		774	258	258						

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					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 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1943	Penalty	Total Delinquent Tax and Penalty
District No.	District No.	District No.	District No.	Ditch No.					Ditch No.	Ditch No.	Ditch No.	Ditch No.															
Rate	Rate	Rate	Rate	Rate					Rate	Rate	Rate	Rate															
14-23						907	54	961																			
62						907	54	961																			
67						980	59	1039																			
67						980	59	1039																			
258						3274	276	4000																			

2nd Half Paid OCT 30 1941  
1st Half Paid MAY 22 1941

1039

1039

1039

1039











































































UNPLATTED  
 Tabular Statement of Taxable Unplatted Real Property Assessment of the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minnesota, 19\_\_\_\_  
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS	
		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 \$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 Department of Taxation
		Acres	100ths	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								
Floatings Brought Forward from Page	1	101	00	<del>570</del>	30	<del>550</del>	77	55	192				
" " " " "	2	193	09	1027	194	1221	114	217	391				
" " " " "	3	<del>385</del>	02	1894	426	2310	192	450	642				
" " " " "	4	223	60	1291	195	1486	194	272	406				
" " " " "	10	468	84	2914	120	3034	227	699	860				
" " " " "	11	548	27	3099	950	4049	687	201	589				
" " " " "	12	200	00	1182	105	1287	129	214	347				
" " " " "	13	554	73	3107	540	3647	418	519	937				
" " " " "	14	321	00	1919	280	2199	201	346	597				
" " " " "	15	160		942		942		314	314				
" " " " "	16	80	00	402		402		134	134				
" " " " "	17	240	00	1206		1206		402	402				
" " " " "	18	280	77	1602		1602		534	534				
" " " " "	19	289	37	1455	160	1615	122	335	457				
" " " " "	20	80	00	402		402		134	134				
" " " " "	29	74	60	375		375		125	125				
" " " " "	34	155	60	774		774		258	258				
" " " " "	25	22	50	120	30	150	30		30				
" " " " "	27	119		635		635	127		127				
		4377	37	24834	3090	27864	2459	5199	7652				



