

ASSESSMENT & TAX LIST

Home Brook  
1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

County, Minn.,

CASS

1940

Loren A. Maind Assessor of the Town of Home Brook

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.

L. E. Dunning 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 reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it, in the manner following: Listed. Personal property shall be listed in the manner following:

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 in any corporation, partnership, or other business, and other personal property invested, annuities, franchises, royalties, and all other property owned by him, in the name of his principal, all moneys and other personal property invested, loaned, or deposited in any bank, savings bank, or other financial institution, and all other personal property, company or corporation, and all accounts of any other person, company or corporation, and all due from or owing by him to his order, check or draft, and credits due from or owing by him to the order of another person, which such items are paid in full and the holders of this State until all such items are paid in full.

2. In all the list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or deposited in any bank, savings bank, or other financial institution, and all other personal property, company or corporation, and all accounts of any other person, company or corporation, and all due from or owing by him to his order, check or draft, and credits due from or owing by him to the order of another person, which such items are paid in full and the holders of this State until all such items are paid in full.

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, in the name of the guardian, or of the person having such property in charge, by the trustee of the estate of a deceased person, by the executor or administrator.

4. The property of a partnership shall be listed in the name of the partner or partners who own and control the partnership, or of a receiver, by such receiver, whose assets are in the hands of the partnership.

5. The property of a body politic or corporate, by the proper agent or officer thereof.

6. The property of a firm or company, by a partner or agent thereof.

7. The property of manufacturers and others in the hands of their principal, shall be listed in the name of his principal, as merchant.

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

Sec. 2004. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed in the name of his principal, and shall be listed in the town or district where his business is carried on, provided that he and his principal are both residents of the same town or district.

Sec. 2005. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town, city, or district where the owner, agent, or trustee resides.

Sec. 2006. Farm property of non-residents. When the owner of a farm is a non-resident, the farm shall be listed and assessed in the town or district where the farm is situated. Provided, that if the farm is situated in the town or district where the owner, agent, or trustee resides, it shall be listed and assessed in that town or district.

Sec. 2007. Property of a body politic or corporate. The property of a body politic or corporate shall be listed and assessed in the town, city, or district where the principal office of such body is located.

Sec. 2008. Electric light and power companies. The property of an electric light and power company shall be listed and assessed in the town, city, or district where the principal office of such company is located.

Sec. 2009. Property of a partnership. The property of a partnership shall be listed and assessed in the town, city, or district where the principal office of such partnership is located.

Sec. 2010. Property of a firm or company. The property of a firm or company shall be listed and assessed in the town, city, or district where the principal office of such firm or company is located.

ferent equities, or places in different equities, by the Minnesota Building Act, and when determined in either case shall be as follows: (1) In case of a mortgage, the mortgagee shall be preferred over the mortgagor.

Sec. 2011. Property of a partnership. The property of a partnership shall be listed and assessed in the town, city, or district where the principal office of such partnership is located.

Sec. 2012. Property of a firm or company. The property of a firm or company shall be listed and assessed in the town, city, or district where the principal office of such firm or company is located.

Sec. 2013. Property of a partnership. The property of a partnership shall be listed and assessed in the town, city, or district where the principal office of such partnership is located.

Sec. 2014. Property of a firm or company. The property of a firm or company shall be listed and assessed in the town, city, or district where the principal office of such firm or company is located.

Sec. 2015. Property of a partnership. The property of a partnership shall be listed and assessed in the town, city, or district where the principal office of such partnership is located.

Sec. 2016. Property of a firm or company. The property of a firm or company shall be listed and assessed in the town, city, or district where the principal office of such firm or company is located.

Sec. 2017. Property of a partnership. The property of a partnership shall be listed and assessed in the town, city, or district where the principal office of such partnership is located.

Sec. 2018. Property of a firm or company. The property of a firm or company shall be listed and assessed in the town, city, or district where the principal office of such firm or company is located.

Sec. 2019. Property of a partnership. The property of a partnership shall be listed and assessed in the town, city, or district where the principal office of such partnership is located.

Sec. 2020. Property of a firm or company. The property of a firm or company shall be listed and assessed in the town, city, or district where the principal office of such firm or company is located.

Sec. 2021. Property of a partnership. The property of a partnership shall be listed and assessed in the town, city, or district where the principal office of such partnership is located.

Sec. 2022. Property of a firm or company. The property of a firm or company shall be listed and assessed in the town, city, or district where the principal office of such firm or company is located.

Sec. 2023. Property of a partnership. The property of a partnership shall be listed and assessed in the town, city, or district where the principal office of such partnership is located.

Sec. 2024. Property of a firm or company. The property of a firm or company shall be listed and assessed in the town, city, or district where the principal office of such firm or company is located.

Sec. 2025. Property of a partnership. The property of a partnership shall be listed and assessed in the town, city, or district where the principal office of such partnership is located.

Sec. 2026. Property of a firm or company. The property of a firm or company shall be listed and assessed in the town, city, or district where the principal office of such firm or company is located.

Sec. 2027. Property of a partnership. The property of a partnership shall be listed and assessed in the town, city, or district where the principal office of such partnership is located.

Home Brook, Cass

Section 1986. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county for use in the county, and in correspond with each assessment district. He shall make out, in the real property assessment book, a list of all real property in the county, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, the number of blocks included in each description of property. The list of real property becoming subject to assessment and taxation shall be prepared by the assessors or by the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors or by the third 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 shall receive as compensation for such service the sum of four dollars per day for each mile necessarily traveled in attending said meeting and mileage at the rate of five cents per mile for each mile necessarily 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.











Returns Sh

Collection of Taxes of 1940, *Journal* of *Home Brook*, 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. West (12 1/2 mill)</i>	613	1463										
<i>Non. Hom. (8.76)</i>	3141	3535										
County Revenue	10167	24273										
County Road and Bridge	2056	4909										
County Poor	16736	39955										
County Bond and Interest	10167	24273										
County Old Age Assistance												
Town Revenue	489	2360										
Town Road and Bridge	7414	17900										
Town 1 Mill Dragging	495	1180										
Town State Loan	736	1758										
Town Building												
Town Fire Patrol												
School Local 1 Mill	495	1180										
School Special	14601	34220										
State Loan School												
School												
School												
Money and Credits	1200											
TOTALS	68810	156806										
SCHOOL DISTRICTS	MARCH SETTLEMENT		JUNE SETTLEMENT		NOVEMBER SETTLEMENT		FORFEITED SETTLEMENT		NOVEMBER TO JANUARY		Total Collected	Balance Uncollected
School District No.	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
24	14186	200	72972	1044								
22	481144	1514846	11083348	34350								
TOTALS	495146	8115096	118034220	35400								

Note \* Assessors will



















Assessment Roll and Tax List of Unplatted Real Property in the Town of Home Brook, 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 Home Brook

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, SOLD FOR TAXES, 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, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.























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Assessment Roll and Tax List of Unplatted Real Property in the Town of Home Brook, 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, SOLD FOR TAXES. Includes handwritten entries for Edna Barnard, Loren A. & Madred R. Maine, M.C. Viste, P. Willis Ekblad, State of Minnesota, Loren A. Maine, F.R. Nowood.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipts, 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 entries for payments and delinquencies.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Home Brook, 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, etc.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Home Brook, 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, 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 1942, Penalty, Total Delinquent Tax and Penalty.



Dear Juan Kelly  
I think Mrs Albrant should be entitled to Homestead  
rights as they now intend to make it their home

SE 1/4 NW 1/4  
NW 1/4 SE 1/4  
SE 1/4 SE 1/4

22 21 135-30

Your truly, Loren Maine.

Pequot Lakes Minn.

July 26th 1940

County Auditor  
Cass County  
Walker Minn.

Dear Sir:-

We took up our residence in Homebrook town-  
ship, on our farm June 25th. sec 22-town 135, range 30.  
According to law, I believe we are entitled  
to Homestead taxes; will you see that proper steps  
are taken to that end?

Very truly

Phibe E. Albrant

(Mrs. W. S. Albrant)

Mr. Loren Maine,  
Pequot Lakes, Minnesota.  
Dear Mr. Maine;

This letter is explanatory in itself.  
Technically he should have occupied the property as of May 1,  
1940 to receive the homestead rating on the new assessment this  
year. There is no question about ownership of course  
but we have no authority to change the assessment book  
as returned by you showing non homestead rating.  
Since Mr. Albrant is so close to the date we feel this is a matter  
of your opinion and we would abide by your discretion in the matter.  
It is very possible Mr. Albrant had planned on moving  
around May 1st and it does seem just a little unfair  
if he is penalized on a technical matter of days.  
May we have your reply on this matter with return  
of Mr. Albrant's letter for our files.

Yours very truly,

*J. Erickson*  
Auditor of Cass County.



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, and various tax settlement/penalty columns.







Assessment Roll and Tax List of Unplatted Real Property in the Town of Home Brook, 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, June Settlement, Penalty, Collections to First Monday in January, Delinquent on First Monday in January, Penalty, Total Delinquent Tax and Penalty.







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

Form 4 CD SALE-TAXES COUNTY, MINNESOTA

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 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 M.J. Mc Guiggan, Clover Land Farms + Cattle Co., State of Minnesota, John + Annie Fitzgerald, and Security St. Bk., Pillager.

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

Table with columns: 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, 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.



























UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Home Brook, County of Cass, Minnesota, 1940  
 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.

FORM 8 MILLER-GAYNE COMPANY, MINNEAPOLIS

	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 1/3 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 Department of Taxation
		Dollars	Dollars	Dollars	Dollars								
Footings Brought Forward from Page	1	644	24	5386	2002	7388	937	901	1838				
" " " " "	2	525	16	4760	1430	6190	1142	160	1302				
" " " " "	3	562	96	4052	400	4452	600	484	1084				
" " " " "	4	569	56	4724	1215	5939	910	463	1373				
" " " " "	5	662	63	5072	2193	7265	1201	320	1581				
" " " " "	6	361	09	2522	322	2844	408	268	676				
" " " " "	7	120		720	70	790	158		158				
" " " " "	8	160		1290	300	1590	318		318				
" " " " "	9	320		1980	200	2180	328	180	508				
" " " " "	10	480		<del>3787</del> 3794	1298	<del>5080</del> 5094	425	<del>985</del> 985	<del>1410</del> 1410				
" " " " "	11	240		2112	33	2145	429		429				
" " " " "	12	559		4747	2158	6905	1255	210	1465				
" " " " "	13	360		2160		2160		720	720				
" " " " "	14	240		1770	170	1940	292	160	452				
" " " " "	15	120		720		720	48	160	208				
" " " " "	16	360		2250		2250		750	750				
" " " " "	17	240		2020	70	2090	370	80	450				
" " " " "	18	80		480		480		160	160				
" " " " "	19	80		560		560	117	112	112				
				51101	11861	62962	8531	6111	14992				



