

ASSESSMENT & TAX LIST

Keyo
1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR
1939

County, Minn., *April 20*
P. B. Lipp
Assessor of the *Town of Rego*

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said *Town* 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.
P. B. Lipp
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.

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 Sec. 1996. By whom listed. Personal property shall be listed by the person owning it, or by his agent, or by the trustee of such property of full age not sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock, money owned or invested, annuities, franchises, royalties, and other personal property, and in the name of his principal, all moneys and other personal property invested, loaned, or deposited in any bank, savings bank, trust company, or other account of any other person, company, or corporation, and all such property shall be listed by the person, company, or corporation, and such taxes shall be paid in full.

Sec. 2004. Farms property of non-residents. When the owner of a farm is a non-resident, the same shall be listed and assessed by his guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 2005. Property of a corporation whose assets are in the hands of a stockholder. The property of a corporation whose assets are in the hands of a stockholder shall be listed and assessed by the proper agent or officer thereof.

Sec. 2006. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, by a partner or agent thereof, shall be listed in the town or district where the business is carried on, or where the principal office of the firm or company is situated, by such agent in the name of his principal, as trustee, partner, agent, or otherwise in this chapter.

Sec. 2007. Property of a partnership. The property of a partnership shall be listed and assessed in the town or district where the business is carried on, or where the principal office of the partnership is situated, by the partner, agent, or trustee residing therein.

Sec. 2008. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town or district where the business is carried on, or where the principal office of the merchant or manufacturer is situated, by such agent in the name of his principal, as trustee, partner, agent, or otherwise in this chapter.

Sec. 2009. Property of a decedent. The personal property of a decedent shall be listed and assessed in the town or district where the business is carried on, or where the principal office of the decedent is situated, by the executor or administrator.

Sec. 2010. Property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 2011. Property of a corporation whose assets are in the hands of a stockholder. The property of a corporation whose assets are in the hands of a stockholder shall be listed and assessed by the proper agent or officer thereof.

Sec. 2012. Property of a firm or company, by a partner or agent thereof. The property of a firm or company, by a partner or agent thereof, shall be listed in the town or district where the business is carried on, or where the principal office of the firm or company is situated, by such agent in the name of his principal, as trustee, partner, agent, or otherwise in this chapter.

Sec. 2013. Property of a partnership. The property of a partnership shall be listed and assessed in the town or district where the business is carried on, or where the principal office of the partnership is situated, by the partner, agent, or trustee residing therein.

Sec. 2014. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town or district where the business is carried on, or where the principal office of the merchant or manufacturer is situated, by such agent in the name of his principal, as trustee, partner, agent, or otherwise in this chapter.

Sec. 2015. Property of a decedent. The personal property of a decedent shall be listed and assessed in the town or district where the business is carried on, or where the principal office of the decedent is situated, by the executor or administrator.

Sec. 1974. PROPERTY SUBJECT TO TAXATION.
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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 Sec. 1996. By whom listed. Personal property shall be listed by the person owning it, or by his agent, or by the trustee of such property of full age not sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock, money owned or invested, annuities, franchises, royalties, and other personal property, and in the name of his principal, all moneys and other personal property invested, loaned, or deposited in any bank, savings bank, trust company, or other account of any other person, company, or corporation, and all such property shall be listed by the person, company, or corporation, and such taxes shall be paid in full.

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Sec. 2013. Property of a partnership. The property of a partnership shall be listed and assessed in the town or district where the business is carried on, or where the principal office of the partnership is situated, by the partner, agent, or trustee residing therein.

Sec. 2014. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town or district where the business is carried on, or where the principal office of the merchant or manufacturer is situated, by such agent in the name of his principal, as trustee, partner, agent, or otherwise in this chapter.

Sec. 2015. Property of a decedent. The personal property of a decedent shall be listed and assessed in the town or district where the business is carried on, or where the principal office of the decedent is situated, by the executor or administrator.

Section 1986. Maroon's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, and the county auditor shall cause to be printed in each assessment district, in the real property tax return, a list of all lands and lots subject to taxation, with the names of the owners, and the number of acres and the lot or block number, and the list of all real property, including 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 or before 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 for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation therefor the sum of four dollars per day for each day necessarily consumed in attending said meeting and mileage at the rate of five cents per mile, and the county auditor shall be reimbursed for the travel and mileage of the county auditor to be compensated by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

Rego

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS

LANDS CEASING TO BE HOMESTEADS

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres of Land, and Acres 1/4 Mile.

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.)

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

Table with columns: NAMES OF PROPERTY OWNERS, DESCRIPTION, Sec. or Lot, Town or Block, Range, True and Full Value of Structures with more than \$100 each, KIND OF STRUCTURES, Assessed Value of Additional Structures, and Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise.

Alex S. Rolfe, Wi-wi-ta Camp, Lot 2, 31 141 78, 500. Under Construction, 100, ✓

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.
Assessor's Return of Taxable Real Property in the _____ of _____ County of _____ Minn., for the Year 1939.

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 25 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	True and Full Value of Buildings and Other Structures	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% Class 3B	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 Board of Review	Total Assessed Value as Equalized by County Board

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 Keego 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)

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 Keego in said County for the year 1939, as specified above, and amounting to \$4574.56 Four thousand five hundred seventy four and 56/100 DOLLARS.

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

To L. C. PETERSON, County Auditor:

Sir: Herewith return to you the Tax List for the Township of Keego 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 received 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, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Keego in said County, for the year 1939, and that I have compared the said list with the statements received 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)

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Bejo

RATES AND TAXES

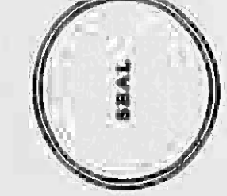
Cass County, State of Minnesota.

1960
202.38
181.01
187.38

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									
		Value of Lands other than Town Lots Including Structures	Value of Town and City Lots Including Structures	Personal Property	Total Value of all Property Excess Money and Credits	Total Rate of State Tax	State Rev.	State Sch'l	Trans. Inv. & Ret. Fund	Co. Rev.	Co. R. & B.	Co. Poor	Co. Bond Int.	Old Age Assist.	Total Rate of County Tax	Town Rev.	Town R. & B.	1 Mill Diag.	Town State Loan	Town Bldg.	Fire Patrol	Total Rate of Town, City or Village Tax									
Un.	8918	17266	4065	2701	24032	1.10	1.23	34	3.70	6.37	22.18	1.49	19.11	1.63	4.87	72.48	5	15	1	4.7	5	5	72.7								

RATE OF SCHOOL TAXES				TAXES LEVIED									
Local 1 Mill	Special	Sch'l State Loan	Del. Bldg.	Local 1 Mill	Special	State Loan	Total School Tax	FUNDS		Rate	AMOUNTS		
1.15	5.5	5.2	3.2	1727	2594	8633	8978	8633	53871		1662		
1.32	5.5	5.2	4.6	677	20298	3383	3518	3383	31259		1859		
											514		
											5591		
											5486		
											3238		
											53303		
											4061		
											45925		
											37522		
											35936		
											12016		
											36048		
											2403		
											100214		
											12016		
											12016		
											2404		
											46198		
											12016		
											12016		
											12496		
											2676		
											457456		

Total No. Acres 1527.71 Total Levy, \$ 457,456 Book Footings, \$ 45,745.56
 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 year of 1939, in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1939.
 Witness my hand and official seal this 31 day of September, A. D. 1939.
 L. C. Peterson, County Auditor



one and Credits 2676
 TOTAL 457456

Assessor's Report

FORM 311

NAME OF OWNER

Collection of Taxes of 1939, *Town of Keego*, Cass County, Minnesota.

FUNDS	March Settlement 1940	June Settlement 1940	Nov. Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY		
State <i>Special</i>	847	2530									
State <i>Special</i>	1428	2298									
Teachers' Ins. and Ret. Fund											
County Revenue	5178	15454									
County Road and Bridge	394	1198									
County Poor	4462	13316									
County Bond and Interest	3649	10890									
County Old Age Assistance	3472	10361									
Town Revenue	1167	3484									
Town Road and Bridge	3502	10451									
Town Mill Dragglog	234	697									
Town State Loan	9735	29055									
Town Building <i>Phone</i>	1167	3484									
Town Fire Patrol	1167	3484									
School Local 1 Mill	234	697									
School Special	6407	12575									
State Loan School	1167	3484									
School <i>Building</i>	1214	3628									
School <i>Electric Agency</i>	1167	3484									
Money and Credits	2406	36									
TOTALS	48997	130575									
SCHOOL DISTRICTS	MARCH SETTLEMENT		JUNE SETTLEMENT		NOVEMBER SETTLEMENT		FORFEITED SETTLEMENT		NOVEMBER TO JANUARY		
School District No.	Local Mill	Special	Total	Local Mill	Special	Total	Local Mill	Special	Total	Total Collected	Balance Uncollected
1	234	697	931	697	3484	4181					
2	1214	3628	4842	3628	3484	7140					
TOTALS	1448	4027	5475	4325	6968	17403					

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

Form 4 CD 8-11-39

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, 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 Unplatted Real Property in the Town of Fargo

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, 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 Dawn of Trego
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.

Form 1 CD 4-11-1933 COMPANY, MINNESOTA

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicating Homestead	ASSESSOR'S VALUATION					EQUALIZED VALUES				SOLD FOR TAXES				
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres of Land			True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	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 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			
																			Dollars	Dollars	Dollars
U.S. of America		NE 1/4 of NE 1/4			3014178																
State of Minnesota		NW 1/4 of NE 1/4																			
U.S. of America		SW 1/4 of NE 1/4																			
"		SE 1/4 of NE 1/4																			
"		Lot 6																			
State of Minnesota		E 1/2 of NE 1/4 of NW 1/4																			
U.S. of America		NW 1/4 of NW 1/4																			
"		SW 1/4 of NW 1/4 Lot 7																			
"		SE 1/4 of NW 1/4																			
"		Lots 3 & 4																			
"		NE 1/4 of SW 1/4 Lot 9																			
"		NW 1/4 of SW 1/4 " 10																			
State of Minnesota		SW 1/4 of SW 1/4																			
"		SE 1/4 of SW 1/4																			
U.S. of America		NE 1/4 of SE 1/4 " 7																			
State of Minnesota		NW 1/4 of SE 1/4 " 8																			
U.S. of America		SW 1/4 of SE 1/4																			
"		SE 1/4 of SE 1/4																			
"		Lot 5																			

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.														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Fargo, 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, SOLD FOR TAXES, SPECIAL 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 Nege, Platted Real Estate Assessed at 40 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 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), ASSESSOR'S VALUATION (True and Full Value of Lands, Structures & Improvements, etc.), EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Sheldon Blair Co., Inc. and other owners.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, Assessed Valuation Non-Homestead, Rate and Tax Less Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES (Ditch No., etc.), TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), 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 notes and calculations.

