

ASSESSMENT & TAX LIST

Leech Lake
1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Case County, Minn., April 22, 1939
Herbert Hamilton Assessor of the Town of Leech Lake

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

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 on that date * * * to its value on May 1, and, if acquired after that date, on the date of its acquisition.

Sec. 1989. By whom 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 and assess the personal property owned by him, or by the person having such property in charge, or by his guardian, or by the person having such property in charge as executor or administrator.

Sec. 2005. Merchants and manufacturers. The personal property owned by a merchant or manufacturer, or by a manufacturer, shall be listed and assessed by the person in charge of the business of the merchant or manufacturer, or by the person in charge of the business of the manufacturer, or by the person in charge of the business of the merchant or manufacturer, or by the person in charge of the business of the manufacturer.

Sec. 2006. Farm property of non-resident. When the owner of a farm, or other personal property connected with a farm, town or district where the farm is situated, is a non-resident, the property shall be listed and assessed by the person in charge of the business of the farm, town or district, or by the person in charge of the business of the farm, town or district, or by the person in charge of the business of the farm, town or district.

Sec. 2014. Where listed. Personal property shall be listed and assessed in the town or district where the owner, agent, or trustee resides, or in the town or district where the business of the merchant, manufacturer, or other person is carried on.

Sec. 2015. Where listed. Personal property shall be listed and assessed in the town or district where the owner, agent, or trustee resides, or in the town or district where the business of the merchant, manufacturer, or other person is carried on.

Sec. 2016. Assignors and receivers. Personal property in the hands of an assignor or receiver shall be listed and assessed at the time of the assignment or receivership.

Sec. 2017. Property moved between May and July. The owner of personal property moving from one county, town, or district in which he is first called upon by the assessor, or a person moving from one county, town, or district to another, shall list and assess the property owned by him on May 1 of each year in the county, town, or district in which he resides.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the town or district in which the property shall be listed, the assessor shall determine the town or district in which the property shall be listed, and the assessor shall determine the town or district in which the property shall be listed.

Sec. 2019. Where listed in case of doubt. In case of doubt as to the town or district in which the property shall be listed, the assessor shall determine the town or district in which the property shall be listed, and the assessor shall determine the town or district in which the property shall be listed.

Sec. 2020. Where listed in case of doubt. In case of doubt as to the town or district in which the property shall be listed, the assessor shall determine the town or district in which the property shall be listed, and the assessor shall determine the town or district in which the property shall be listed.

Sec. 2021. Where listed in case of doubt. In case of doubt as to the town or district in which the property shall be listed, the assessor shall determine the town or district in which the property shall be listed, and the assessor shall determine the town or district in which the property shall be listed.

Sec. 1996. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blank forms at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, a list of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if not known, the acreage 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 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 a compensation for such service 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 for each mile necessarily traveled in going from his home to and returning from the county seat or to the county seat from the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

Leech Lake

Sec. 1997. Failure to obtain list. In case of failure to obtain a list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 1998. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is false in any particular, shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 1999. Examination under oath. Whenever the assessor shall be required to examine any person, he shall examine such person under oath, and shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2000. Failure to obtain list. In case of failure to obtain a list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2001. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is false in any particular, shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2002. Examination under oath. Whenever the assessor shall be required to examine any person, he shall examine such person under oath, and shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2003. Failure to obtain list. In case of failure to obtain a list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2004. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is false in any particular, shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2005. Examination under oath. Whenever the assessor shall be required to examine any person, he shall examine such person under oath, and shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2006. Failure to obtain list. In case of failure to obtain a list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2007. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is false in any particular, shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2008. Examination under oath. Whenever the assessor shall be required to examine any person, he shall examine such person under oath, and shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2009. Failure to obtain list. In case of failure to obtain a list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Sec. 2010. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is false in any particular, shall be liable for the amount and value of such property, and assess the same as if he had obtained the list.

Form 4 CD 1-1-39

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

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					Indicate Homestead	ASSESSOR'S VALUATION					EQUALIZED VALUES					SOLD FOR TAXES
		SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	No. School District		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$1,000 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	
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								
		1	NE 1/4 of NE 1/4															
		2	NW 1/4 of NE 1/4															
		3	SW 1/4 of NE 1/4															
		4	SE 1/4 of NE 1/4															
		5																
		6	NE 1/4 of NW 1/4															
		7	NW 1/4 of NW 1/4															
	<i>Gustaver Delander</i>	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																
		16	NE 1/4 of SE 1/4															
		17	NW 1/4 of SE 1/4															
		18	SW 1/4 of SE 1/4															
		19	SE 1/4 of SE 1/4															
		20																

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.													

Gustaver Delander

40.47 No

40

120

1548 76

1674

Lot Half Paid JUN 7 1940 5714

812

812

877

120

1548 76

1674

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

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, 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 Town of Leech Lake

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

FORM 4 CD 3-12-34 BY COMPANY, MINNEAPOLIS

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, 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 Town of Leech Lake, Cass County, Minnesota, for Taxes for the Year 1939.

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, Penalty, 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 Town of Down of Leech Lake, 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.

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, RATES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and various penalty/interest columns.

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

FORM 4 CD DALLAS-BAY CITY, MINNAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec, Town, Range, Acres, 1904), No. School District, Indicate Homestead, ASSESSOR'S VALUATION (True and Full Value of Lands, Structures & Improvements, Total True and Full Value of Lands, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Lands, Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), SOLD FOR TAXES.

Handwritten entries in the 'IN WHOSE NAME ASSESSED' and 'TO WHOM TRANSFERRED' columns, including 'State of Minnesota', 'Peter Bannwitz', 'Mrs. Musser', and 'State of Minnesota Mrs. Musser'.

34240

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., Rate, State Tax on Non-Homestead, TOTAL GENERAL TAX), SPECIAL TAXES (Ditch No., Ditch No., TOTAL TAXES), PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

13587 Mills

637 Mills

157

7133

2133

PAID IN FULL MAY 13 1940

76

1033

1033

PAID IN FULL MAY 13 1940

4185

4199

76

1033

1033

PAID IN FULL MAY 13 1940

112

1577 71

1593

PAID IN FULL Jan. 20 1940 418 1593

80

1087 51

1138

PAID IN FULL Jan. 20 1940

80

1087 51

1138

PAID IN FULL " " " 418 3414

80

1087 51

1138

PAID IN FULL " " " 418 3414

661

8987 774

9706

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

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

Table with columns for 'IN WHOSE NAME ASSESSED', 'TO WHOM TRANSFERRED', 'DESCRIPTION OF PROPERTY', 'ASSESSOR'S VALUATION', 'EQUALIZED VALUES', 'VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION', 'TOTAL GENERAL TAX', '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 Town of Leech Lake, Cass County, Minnesota, for Taxes for the Year 1939.

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.

Henry Marie Hoff
Nathryn Niehoff
Henry & Marie Hoff, Mrs. D. Anita D. Smith
Archie & Maryda Vigne
Michael Thalen
Luis Tulander, S. H. Herbers & S. Holand

7x33

324

4180 103

4783

2nd Half Paid NOV 5 1940 9661
1st Half Paid JUN 27 1940 6902
PAID IN FULL SEP 18 1940 8133
2nd Half Paid NOV 5 1940 10015
1st Half Paid JUN 7 1940 5118

894 ✓
893 ✓
2090 63 ✓
203 ✓
203 ✓

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

Form 4 CD BELL-HAYES COMPANY, MINNEAPOLIS

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 L. V. Harpel and Daniel N. St. Helen/Hugo Grundman.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL 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 Town of Leech Lake, Minnesota, for Taxes for the Year 1939.

Form 4 CD

Main table with columns for property description, valuation, taxes, and payments. Includes entries for A.G. Nielsen, Union Trust Co., and Daniel K. Thalen.

54407

1159

15748 458

16706

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

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