

ASSESSMENT & TAX LIST

Long Lake

1938

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS

County, Minnesota

APR 5 1938

1938

A. J. Beyer, Assessor of the Town of Cass Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1938, 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, 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Personal Property persons being citizens, * * * 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. 1986. 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 all his money, credits, bonds, shares of property of such company or corporation is not assessed in this state, money loaned or lent, annuities, franchises, royalties, etc.

Sec. 1992. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides, carries on business, or has a principal place of business.

Sec. 2002. Merchants and manufacturers. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of value, shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides, carries on business, or has a principal place of business.

Sec. 2014. Estates of decedents. The personal property of the estate of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2016. Estates of minors. The personal property of a minor shall be listed and assessed at the place of listing at the time of his death.

Sec. 2018. Estates of incompetents. The personal property of an incompetent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2020. Estates of persons who are absent. The personal property of a person who is absent from the state shall be listed and assessed at the place of listing at the time of his death.

Sec. 2022. Estates of persons who are absent. The personal property of a person who is absent from the state shall be listed and assessed at the place of listing at the time of his death.

Sec. 2024. Estates of persons who are absent. The personal property of a person who is absent from the state shall be listed and assessed at the place of listing at the time of his death.

Sec. 2026. Estates of persons who are absent. The personal property of a person who is absent from the state shall be listed and assessed at the place of listing at the time of his death.

Sec. 2028. Estates of persons who are absent. The personal property of a person who is absent from the state shall be listed and assessed at the place of listing at the time of his death.

Sec. 2030. Estates of persons who are absent. The personal property of a person who is absent from the state shall be listed and assessed at the place of listing at the time of his death.

Sec. 2032. Estates of persons who are absent. The personal property of a person who is absent from the state shall be listed and assessed at the place of listing at the time of his death.

Sec. 2034. Estates of persons who are absent. The personal property of a person who is absent from the state shall be listed and assessed at the place of listing at the time of his death.

Assessor's Return

Collection of Taxes of 1938, Town of Loan Lake, Cass County, Minnesota.

FUNDS	March Settlement	June Settlement	Nov. Settlement	Am't Collected from	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY				
	1937	1937	1937	Nov. 1937. to First Monday in Jan. 1938.									
State Revenue	768	2289	2226	109									
State School	890	1399	1328	122									
Teachers' Ins. and Ret. Fund													
County Revenue	4191	12476	12149	596									
County Road and Bridge	258	862	839	42									
County Poor	2876	8601	8375	410									
County Bond and Interest	2698	8066	7855	385									
County Old Age Assistance	2428	7411	7217	354									
Town Revenue	912	2730	2656	131									
Town Road and Bridge	2737	8189	7971	371									
Town 1 Mill Dragging	183	546	531	27									
Town State Loan	403	1200	1175	58									
Town Building	547	1639	1594	79									
Town Fire Patrol													
School Local 1 Mill	183	546	531	27									
School Special	5455	15411	15349	679									
School State Loan													
School <u>Bond Int</u>	2272	8578	4735	674									
School													
Money and Credits	165	75											
TOTALS	27022	79643	74606	4093	2976	188330	106172		294502				
SCHOOL DISTRICTS	March Settlement		June Settlement		November Settlement		Forfeited Settlement		November to January		Total Collected	Balance Uncollected	
	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special			
School District No													
17	762263	2272	4611	287934	8578	16209	158415	7735	9050	3	597	674	1380
20	992962		3061	215644	43	6658	353105	99	10952	14	102		
22	08230		239	41324		1368	20393		613				
TOTALS	1835455	2272	7910	546119	8578	24235	531153	4735	28615	29	679	674	1380

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1938.
 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 33 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 Range	Number of Acres of Land	Dollars		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 Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Land, Structures and Other Improvements	True and Full Value of Machinery Permanently Attached to Real Estate							
Samuel Adams	15	NE 1/4	5	114 32	160	Yes	5 600	1 200	6 800	800	9 33	1 733				
O. J. Anderson		SW 1/4	5	114 32	160	No	5 800		5 800		1 933	1 933				
Lester Howard		SE 1/4	5	114 32	160	No	6 200		6 200		2 067	2 067				
George E. Warner		N 1/2 of NE 1/4	6	114 32	80	Yes	2 800	900	3 700	740		740				
Howard Elliott		S 1/2 of NE 1/4	6	114 32	80	No	3 800		3 800		933	933				
Oscar Johnson		NW 1/4	6	114 32	160	Yes	6 000	2 400	8 400	800	1 467	2 267				
Mary Cole		E 1/2 of SW 1/4	6	114 32	80	Yes	3 800	1 200	5 000	700		700				
W. H. Benson		W 1/2 of SW 1/4	6	114 32	80	No	3 000		3 000		1 000	1 000				
A. R. Sylvester		NE 1/4 of SE 1/4	6	114 32	40	Yes	1 600	1 600	3 200	577	100	677				
Do.		SW 1/4 of SE 1/4	6	114 32	40	Yes	1 200		1 200	223	33	256				
							3 7800	7 500	4 4600	3 840	8 466	1 2306				

PROOF
 Assessed Value of Homesteads, \$3,840 x 5 equals - - - \$19,200
 Assessed Value of Remainder, \$8,466 x 3 equals - - - \$25,398
 Total True and Full Value, - - - \$44,598

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres of Land, No. School District, Indicate Homestead, ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, Total True and Full Value, Assessed Value of Homestead, Assessed Value of Remainder, Total Assessed Value), EQUALIZED VALUES (Total Assessed Value as Equalized, Total Assessed Value as Equalized by the Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), SOLD FOR TAXES.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., Rate, Valuation), Annual Valuation Non-Homestead, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES (Ditch No., Rate, Valuation), TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Leandale, Cass County, Minnesota, for Taxes for the Year 1938.

Cass County, Minnesota, for Taxes for the Year 1938.

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, June Settlement, November Settlement, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

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

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 various property lots and their values.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, Assessed Valuation, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

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

Cass County, Minnesota, for Taxes for the Year 1938,

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 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

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

Cass County, Minnesota, for Taxes for the Year 1938.

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 1939, June Settlement 1939, November Settlement 1939, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

UNPLATTED
 Tabular Statement of Taxable Unplatted Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19____
 FORM 6 (MAY 1935) COMPACT, MINN. 1934
 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	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS	
			STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars		Total Assessed Value as Equalized by the County Board Dollars
Footings Brought Forward from Page 1	463.36	4734	1655		6089	858	607	1460			
" " " " " 2	478.89	4107	1575		5677	800	557	1359			
" " " " " 3	630.47	3779	1573		4774	664	447	1131			
" " " " " 4	617.76	5540	1450		4370	670	447	1057			
" " " " " 5	361.77	2723	1450	50	7063	1193	367	1560			
" " " " " 6	519.50	5465	2575		6572	1117	346	1757			
" " " " " 7	474.00	3139	1350		8170	1647		1647			
" " " " " 8	480	2906	1725		4489	586	457	1080			
" " " " " 9	418.37	3877	1418		4181	586	421	1006			
" " " " " 10	788.75	4240	1300		5795	776	554	1780			
" " " " " 11	157	3618	975		4240	776	515	1177			
" " " " " 12	370	3650	950		4563	456	763	1219			
" " " " " 13	418.37	3936	1480		4750	475	710	1124			
" " " " " 14	418.37	3640	1400		5416	763	534	1294			
" " " " " 15	418.37	3578	1270		5049	763	524	1204			
" " " " " 16	788.75	3228	1101		4748	739	353	1097			
" " " " " 17	157	1996	174		4427	739	329	1017			
" " " " " 18	370	1848	460		2170	255	298	558			
" " " " " 19	157	1077			2013	227	276	513			
" " " " " 20	370	945			1071		340	340			
" " " " " 21	370	2019	107		945		310	310			
" " " " " 22	13	2019	107		2142		277	277			
" " " " " 23	14	1484	158		1642	254	175	379			
" " " " " 24	777.75	1373	150		1523	235	116	351			
" " " " " 25	580.55	4386	603		4989	389	1916	1405			
" " " " " 26	675.17	4000	675		4675	306	1942	1308			
" " " " " 27	400	4787	1711		6498	477	1787	1746			
" " " " " 28	400	4411	1157		5568	444	1187	1675			
" " " " " 29	400	3159	689		3848	615	258	873			
" " " " " 30	796	2975	655		3630	577	250	827			
" " " " " 31	796	2075	493		2568	386	344	650			
" " " " " 32	796	1921	467		2390	386	370	606			
G. J.	7333.69	54757	15873	50	70187	9788	7914	17707			
		58634	16676		75360	9965	8514	18479			