

ASSESSMENT & TAX LIST

Maple

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS

County, Minn., APR 5 1938

1938

A. A. Steynoff, Assessor of the Town of Maple. According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said

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.

[Signature]

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 of persons residing therein, * * * is tangible, 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 moneys, credits, bonds, shares of stock, and other personal property, and all real estate owned by him, and all other personal property.

Sec. 1987. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the residence, town, or district where the owner, agent, or trustee resides.

Sec. 1988. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed and assessed in the place where the business is carried on. Provided, that logs and lumber cut from lands within and near to the taxing district where found on July 1, and all taxes thereon shall be paid into the different funds of the county and such taxes shall be a lien upon such logs and lumber, which such taxes are paid in to the county.

Sec. 1989. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this State, the property shall be listed and assessed in the town or district where the farm is situated. Provided, that if the farm is situated in several towns or districts, it shall be listed in each of such towns or districts.

Sec. 1990. Electric light and power. Personal property of electric light and power companies shall be listed and assessed in the place where the business of such company is located.

Sec. 1991. Electric light and power. Personal property of electric light and power companies shall be listed and assessed in the place where the business of such company is located.

Sec. 1992. 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. 1993. Persons under guardianship. The personal property of a person under guardianship shall be listed and assessed in the town or district where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 1994. Estates of decedents. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another, shall list such property in the town or district to which it is moved on the date of removal. If the true and full value is in excess of the sum of \$2,000.00, the owner shall file a statement of value with the assessor of the town or district in which he resides, unless he shall make it return on the property in another state.

Sec. 2018. Where listed in case of death. In case of death, as to the interest of the decedent in real estate, or where it was owned by a partnership, the assessor shall ascertain the true and full value of the real estate, and shall list the same in the town or district in which the decedent resided at the time of his death, unless he shall make it return on the property in another state.

Sec. 2019. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or for any other person, company, or corporation, has not listed the same, or that the value thereof is not correct, he may examine the person under oath in regard to the amount of the property he is listing, and may require the production of vouchers and other documents in his possession or control, and the assessor may take the oath of any person or firm in the same manner as in other cases.

Sec. 2020. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the true and full value of the property, and shall list the same in the town or district in which the person or firm is located, unless he shall make it return on the property in another state.

Sec. 2021. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 2022. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

Sec. 2023. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

Sec. 2024. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

Sec. 2025. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

Sec. 2026. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

Sec. 2027. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

Sec. 2028. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

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Sec. 2031. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

Sec. 2032. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

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Sec. 2034. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

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Sec. 2037. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

Sec. 2038. False statements regarding taxes. Any person who knowingly makes a false statement regarding taxes, or who is authorized by law to be made as a basis of levying or reducing taxes, and who is guilty of a gross misdemeanor.

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Sec. 1993. Persons under guardianship. The personal property of a person under guardianship shall be listed and assessed in the town or district where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 1994. Estates of decedents. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Section 1966, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment books, the lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated on the list, the number of lots, of blocks included in each description of property. The list of real property subject to assessment and taxation shall be prepared in the year in which the assessment books and blanks shall be in readiness for delivery to the assessors on 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 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 to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

Approved July 29, 1927.

Assessor's Return

Collection of Taxes of 1938, Town of Maple, Cass County, Minnesota.

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY			
State Revenue	2258	6640	5671	178								
State School	2465	4355	3576	145								
Teachers' Ins. and Ret. Fund												
County Revenue	12318	36223	30938	966								
County Road and Bridge	852	2504	2138	66								
County Poor	8493	24973	21330	666								
County Bond and Interest	7965	23420	20003	624								
County Old Age Assistance	7318	21518	18379	574								
Town Revenue	2694	7923	6766	211								
Town Road and Bridge	8083	23768	20301	634								
Town 1 Mill Dragging	539	1584	1353	42								
Town State Loan												
Town Building												
Town Fire Patrol												
School Local 1 Mill	539	1584	1353	42								
School Special	16165	45796	39288	1269								
School State Loan	214	666	479	55								
School Building	223	630	499	59								
School Reficiency	214	606	499	55								
Money and Credits	625											
TOTALS	70965	202130	172553	5584	3860	455092	190475		645567			
SCHOOL DISTRICTS	March Settlement		June Settlement		November Settlement		Forfeited Settlement		November to January		Total Collected	Balance Uncollected
School District No.	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Total	
20	470	1111	1458	1074	1169	350	362	46	31	936	967	
"	26	797	105	316	88	264	273					
"	43	1283	214	1977	121	189	606	96	156	279	3115	511
"	214	223	606	606	479	479	55	55	55	55	511	511
TOTALS	7531665	43717355	219045796	1236492	183239	88978420	971269	1121478				

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					Instate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land Acres 100th		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land 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 Land Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars
									True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Samuel Adams	15	NE 1/4	5	114	32	160	Yes	5600	1200	6800	800	988	1733				
O. J. Anderson		SW 1/4	5	114	32	160	No	5800		5800		4933	1988				
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			Assessed Value of Homesteads, \$3,840 x 5 equals - - - \$19,200	
Oscar Johnson		NW 1/4	6	114	32	160	Yes	6000	2400	8400	800	1467	2267			Assessed Value of Remainder \$8,466 x 3 equals - - - \$25,398	
Mary Cobb		E 1/2 of SW 1/4	6	114	32	80	Yes	3800	1200	5000	700		700			Total True and Full Value, \$44,598	
W. H. Benson		W 1/2 of SW 1/4	6	114	32	80	No	3000		3000		1000	1000				
A. R. Sylvester		NE 1/4 of SE 1/4	6	114	32	40	Yes	1600	1600	3200	577	100	677				
Do.		SW 1/4 of SE 1/4	6	114	32	40	Yes	1200		1200	223	33	256				
								37300	7300	44600	3540	8466	12306				

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

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, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Penalty, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Maple, 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, RATES, 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 Maple, 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, 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 Maple, 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, and various tax and payment details.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Maple, 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 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 GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Penalty, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Penalty, Total Delinquent Tax and Penalty.

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

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, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SOLID FOR TAXES, 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 Osborn of County Maple

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, 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 1939, June Settlement 1939, Penalty, November Settlement 1939, Penalty, Collections to First Monday in January 1940, Penalty, Delinquent on First Monday in January 1940, Penalty, Total Delinquent Tax and Penalty.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Maple, County of Cass, Minnesota, 1938
 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 - 1937

	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 Minnesota Tax Commission
		Dollars	Dollars	Dollars	Dollars								
Footings Brought Forward from Page 1	518 93	5189	1703	6392	1161	496	1357						
" " " " " 2	664 61	7060	1713	8773	1537	377	1904						
" " " " " 3	546 94	4869	1040	5909	897	475	1372						
" " " " " 4	640 20	4989	536	5525	753	1473	1676						
" " " " " 5	441 25	3789	300	3589	717		717						
" " " " " 6	490 36	4319	298	4317	967	169	1131						
" " " " " 7 "NONE"													
" " " " " 8	320	1600		1600		534	534						
" " " " " 9	320	7067	105	7172	764	286	550						
" " " " " 10	520	4761	703	4964	743	418	1161						
" " " " " 11	640	5046	599	5645	650	801	1451						
" " " " " 12	599	5008	494	5502	605	879	1434						
" " " " " 13	600	4878	315	5193	516	874	1390						
" " " " " 14	440	3863	299	4162	379	516	1078						
" " " " " 15	640	4567	1060	5627	553	957	1510						
" " " " " 16 "NONE"													
" " " " " 17	240	1385		1385		467	467						
" " " " " 18	531 80	3777	893	4670	760	274	1034						
" " " " " 19	508 86	3478	338	3816	353	420	420						
	8711 95	53510	10115	63625	8381	7240	15621						

