

Assessment Book

FOR THE YEAR

1935

TOWN OF POPLAR

Cass County

MINNESOTA

FREE PRESS COMPANY

PRINTERS, LITHOGRAPHERS, STATIONERS AND BINDERS

MANKATO, MINNESOTA

OFFICE OF
COUNTY AUDITOR

CASS County, APR 26 1935.

To C. E. Johnson Assessor Town
of Poplar in the County aforesaid.

According to the requirements of law, I hereby deliver to you the Real and Personal Property Assessment Book of the said Town for the year 1935, and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties.

A form of return to be signed by you is appended to this book.

L. Peterson County Auditor.

Auditor's Office, Cass County, Minnesota

I, L. C. PETERSON, Auditor of Cass County, and State of Minnesota, do hereby certify that the following is a correct list of taxes levied on the Real and Personal Property in the Town of Poplar in said County, for the year 1935.

Witness my hand and official seal this 6th day of Jan., 1936.
(SEAL) L. Peterson County Auditor.

Treasurer's Office, Cass County, Minnesota

Received this, the first Monday (being the 6th day) of January, A. D. 1936, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Poplar in said County, for the year A. D. 1935, as specified above, and amounting to Eight thousand, three hundred, twenty one and 1/100 DOLLARS.
W. T. McKeown County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. PETERSON, County Auditor January 4th 1936.

Sir: I herewith return to you the Tax List for the Town of Poplar in said Cass County, for the year 1935, heretofore received from you. I certify that I have compared the same with the duplicate receipts in my 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, 1937, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Poplar in said County of Cass, for the year 1935, and that I have compared the said list with the statements received for by said 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, remains unpaid are delinquent for said year.
(SEAL) County Auditor.

TABULAR SCHEDULE OF VALUATIONS

LEVIED IN THE Town OF Poplar

No. of School Dist.	VALUATION BY SCHOOL DISTRICTS						RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES									
	Money & Credits Dollars	Total Acres	Average Value Per Acre Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property except Money and Credits Dollars	Total Value of all Taxable Property except Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Tchr. Ret. Mills	Minn. Gen'l Hosp. Mills	Total Rate of State Taxes Mills	Co. Rev. Mills	Co. R&B Mills	Co. Poor Mills	Bond & Int. Mills	Sinking Mills	Total Rate of Co. Taxes Mills	Town Rev. Mills	Twn. R&B Mills	Town 1 Mill Drag Mills	Twn. State Loan Mills	Fire <u>Patrol</u> Mills	Law <u>Len</u> Mills	Total Rate of Town Taxes Mills	
15				29392		5727	12.08	1.23	26	.49	14.05	11.17	5.58	13.53	13.95		44.23	3.57	5.71	1.		.36	.71	11.30		
25				29586		5397																				
TOTAL				58978		11124																		70107		

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

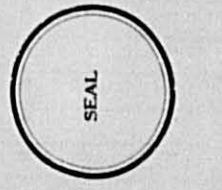
RATE OF SCHOOL TAXES					TAXES LEVIED					SUMMARY OF ALL TAXES		
Sch'l Loc'l 1 Mill	Sch'l Sp'l	Sch'l State Loan	Total Rate of Sch'l Taxes Mills	Total Rate of all Taxes Mills	Local 1 Mill	Special	State Loan	Total School Tax	FUNDS	Rate	Amounts	
1.21			22	91.63	3512	73749		77261	State Revenue		84683	
1.			1.	70.63	3498		3498	State School			8622	
								Teachers Ins. and Ret.			1822	
								Minn. Gen'l Hospital			3364	
								County Revenue			78302	
								County Road and Bridge			39117	
								County Poor			94848	
								Bond and Interest			97790	
								Sinking				
								Town Revenue			2526	
								Town Road & Bridge			40028	
								Town 1 Mill Drag			7010	
								Town State Loan				
								Fire Patrol			2523	
								Cemetery			4977	
								Ditch #7			248930	
								Ditch #8			17527	
								School Local, 1 Mill			7010	
								School Special			73749	
								School State Loan				
								School				
								Money and Credits			1779	
								TOTAL			837107	

Total Number of Acres: _____ Total Levy, \$: _____ Book Footings, \$: _____

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is true and correct schedule, showing the valuation of all the taxable property in the Town of Poplar in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1935.

Witness my hand and official seal this 31st day of Dec., A. D. 1935.

L. C. Peterson
County Auditor.



Collection of Taxes of 1935, Town of Poplar, Cass County, Minnesota

FUNDS	March Settlement 1935	June Settlement 1935	October Settlement 1935	Forfeited Sale 1935	Amount Collected from Nov. 1934 to first Mon- day in Jan. 1935	TOTAL COLLECTED	BALANCE UNCOLLECTED
State Revenue	126.66	142.50	132.45		364.5		
State School	12.85	14.51	13.48		37.84		
Teacher's Ins. & Ret. Fd.	2.72	3.06	2.83		7.8		
Minnesota Gen. Hosp.	5.01	5.67	5.26		14.5		
County Revenue	116.66	131.77	122.49		337.0		
County Road and Bridge	58.27	65.83	61.18		168.3		
County Poor	141.30	159.62	148.35		408.2		
County Bond & Int.	145.69	164.57	152.95		420.9		
Sinking							
Cemetery	7.41	8.37	7.78		21.4		
Town Revenue	37.28	42.12	39.14		107.7		
Town Road and Bridge	59.63	67.36	62.61		172.3		
Town 1 Mill Drag	10.44	11.79	10.96		30.1		
Town State Loan	3.76	4.25	3.95		11.0		
School Local, 1 Mill	55.01	203.04	312.72		678.3		
School Special	10.45	11.79	10.96		30.3		
School State Loan	90.48	95.63	117.21		341.0		
School							
Money and Credits			14.46		15		
TOTALS	883.12	1131.88	1268.30		3151.9		

SCHOOL DISTRICT	March Settlement				June Settlement				October Settlement				Forfeited Settlement				Nov. to January				Total Collected	Balance Uncollected
	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total		
School District No. 15					455.63			100.18	558.11	7.21		122.79					164.34			35.74		
" " " 25					7.24			7.24	5.38			5.38					1.39			1.39		
TOTALS					1179.563			1074.210	117.21			128.17					3033.10			37.13		

For Convenience of Auditor in Showing Boundaries of School Districts

Township 126 Range No. 22 Mer. P. M.

0	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

Handwritten notes: School District 15, School District 25, School District 26, School District 27, School District 28, School District 29, School District 30, School District 31, School District 32, School District 33, School District 34, School District 35, School District 36.

Index to Sections

Section	Page
Sec. 1	
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" 3	
" 4	

Summary

Nov. Settlements \$371.07

March 886.30

June 1131.88

October 1268.30

Nov. Dec. 315.19

94

Over settlement 281.56

Under settlement 4538.28

delinquent 837.201

837.201

" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS County, Minn. APR 26 1935.

C.E. Johnson Assessor of the Town

IN THE COUNTY AFORESAID.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1935, and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereunto annexed.

A form of the return to be signed by you is appended to this book.

J. Johnson County Auditor.

EXTRACTS FROM LAWS

(Section Numbers refer to Mason's Minn. Statutes 1927.)

Sec. 1974. Property subject to taxation—All real and personal property in the state, and all personal property of persons residing therein, is taxable, except such as is by law exempt from taxation.

When LISTED AND ASSESSED. All real property subject to taxation shall be listed and assessed every even-numbered year with reference to its value on May 1, and all 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.

RELATING TO THE LISTING OF PERSONAL PROPERTY. Personal property shall be listed in the manner following: 1. The property of a corporation shall be listed in the name of its principal, as merchant, agent, or trustee, in the chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

2. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be paid into the different funds of the county of the land and taxed in the taxing district where found on May 1, and all taxes thereon shall be paid upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

3. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside in the town or district where the farm is situated, the property shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other personal property owned by the owner, agent, or trustee, in the county, town, or district where the owner, agent, or trustee resides, shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

4. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land owned by the Minnesota tax commission in the county where situated, shall be listed and assessed in the county where situated.

5. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in the county where situated, shall be listed and assessed in the county where situated.

6. Personal property of a body politic or corporate. The personal property of a body politic or corporate, shall be listed and assessed in the county, town, or district where the principal office of such body politic or corporate is located.

7. Personal property of electric light and power companies in rural areas. Personal property of electric light and power companies, except that of electric light and power companies having a fixed situs in the county where situated, shall be listed and assessed in the county, town, or district where the principal office of such company is located.

8. Personal property of a firm or company, by a partner or agent thereof. The personal property of a firm or company, by a partner or agent thereof, shall be listed and assessed in the county, town, or district where the principal office of such firm or company is located.

9. Personal property of a trustee. The personal property of a trustee, shall be listed and assessed in the county, town, or district where the principal office of the trust is located.

10. Personal property of a decedent. The personal property of a decedent shall be listed and assessed in the county, town, or district where the principal office of the estate is located.

11. Personal property of a guardian. The personal property of a guardian shall be listed and assessed in the county, town, or district where the principal office of the guardianship is located.

12. Personal property of a receiver. The personal property of a receiver shall be listed and assessed in the county, town, or district where the principal office of the receivership is located.

13. Personal property of a minor. The personal property of a minor shall be listed and assessed in the county, town, or district where the principal office of the guardianship is located.

14. Personal property of an assignee. The personal property of an assignee or receiver shall be listed and assessed in the county, town, or district where the principal office of the assignment or receivership is located.

15. Personal property of a partner in a partnership. The personal property of a partner in a partnership shall be listed and assessed in the county, town, or district where the principal office of the partnership is located.

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35. Personal property of a partner in a partnership. The personal property of a partner in a partnership shall be listed and assessed in the county, town, or district where the principal office of the partnership is located.

Assessor's Report on Tree Bounty in the Town of _____, County of _____, Minn., 1935.

Table with columns: NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES, POST OFFICE ADDRESS, DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING, Sec., Twp., Range, No. of Acres of Trees, Were Trees originally planted not more than 12 ft. apart each way, Have Trees been kept in that condition by replanting all that died each year, Condition of Trees, REMARKS.

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of trees in said Town and County, as ascertained by examination as provided by Section 6250 of the General Statutes 1923.

Dated _____ 1935.

Assessor.

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 \$4000 True and Full Value 25 Per Cent.) UNPLATTED Property Assessed at 33 1/3 Per Cent of True and Full Value. (Homesteads up to \$4000 True and Full Value 20 Per Cent.)

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grain	Total No. of Bushels Wheat and Flax	* Tax at.....Mill Per Bushel		Total No. of Bushels of all Other Grain	* Tax of.....Mill Per Bushel		* Total Tax		REMARKS
										Dollars	Cts.		Dollars	Cts.	Dollars	Cts.	

*NOTE—ASSESSORS WILL NOT FILL OUT THIS COLUMN

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise Dollars
George Dewald	NW 1/4 NW 1/4	28	36	37	400	House		
"	" "	"	"	"	100	Garage	33	188

UNPLATTED R. L.

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1935.

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 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

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

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

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60057

1551 14211 3075

17236

953 12231

3-1 Bal due
2-92 Bal due

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

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60057

1551

14211 3025

17236

953 12231

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

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Dawn of Pope County, Minnesota. Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSORS VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for P.H. McElwain, Mary Dewarshak, etc.

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 106, 104, 104, 104, etc.

Assessment Roll and Tax List of Unplatted Real Property in the

Town of Poplar

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 1/3 Per Cent, Class 3.

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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 J. L. Johnson Jr., Samuel E. Johnson, and Calvin A. Netherell.

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various districts and tax amounts.

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1935.

Main 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 1936, June Settlement 1936, Penalty, November Settlement 1936, Penalty, Collections to First Monday in January 1937, Penalty, Delinquent on First Monday in January 1937, Penalty, Total Delinquent Tax and Penalty, REMARKS.

Handwritten names and addresses in the 'IN WHOSE NAME ASSESSED' and 'TO WHOM TRANSFERRED' columns, including E. M. Slayton, R.E. & A.E. Hall, C.A. Stone, and W.H. Strack.

Handwritten signature 'W.F. Sievers' across rows 13 and 14.

Handwritten numbers '2103' and '2003' at the bottom of the table.

Handwritten number '14148' at the bottom of the table.

Handwritten number '6556' at the bottom of the table.

Handwritten notes and signatures in the 'REMARKS' column, including '1972 53' and 'P. Matthews'.

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

Cass County, Minnesota, for Taxes for the Year 1935.

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 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1935.

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 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

