

ASSESSMENT & TAX LIST

Rogers
1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, COUNTY, MINN., APR 18 1945

CASS CHRIST STALL Assessor of the Town of Rogers

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Town of Rogers for the year 1945, containing a list of all Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the old numbered year, 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.

L. C. PETERSON County Auditor.

Extracts from Laws Relating to the Listing of Personal Property

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

Sec. 273.01. 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.

WHEN LISTED AND ASSESSED

Sec. 273.01. * * * Personal property shall be listed and assessed annually with reference to its value on May 1, and if acquired during the year, shall be listed or for the persons acquiring it.

Sec. 273.02. Real estate 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 of his * * * personal property.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, where the firm is situated. Provided, that if the firm is situated in several towns or districts, it shall be listed and assessed by the town or district where the principal place of business of such firm is located.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property, including automobiles, trucks, and all personal property, including automobiles, trucks, and all personal property, shall be listed and assessed in the district where the same are usually kept.

Sec. 273.29. 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 * * *

Sec. 273.30. 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 and assessed by the town or district where the principal place of business of such firm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other machinery and fixtures therein, situated upon the land of any railroad company and operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where the same are usually kept.

Sec. 273.33. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas or oil through pipelines shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property, including electric light and power companies, and other personal property, shall be listed and assessed in the town or district where the same are usually kept.

Sec. 273.44. Estates of decedents. The personal property of a decedent shall be listed and assessed at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a person under guardianship shall be listed and assessed in the town or district where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the place of listing before his appointment.

Sec. 273.47. Property moved between one county, town, or district. Personal property removed from one county, town, or district to another shall be listed and assessed in the town or district to which it is removed.

Section 273.03. Minnesota Statutes 1941. Assessment; Mode. 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 also provide a list of all lands or lots subject to taxation, showing the names of the owners, if to him known, of the property. The list of real property becoming subject to assessment and taxation every old 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 on or before the first day of May of each year.

The assessors shall receive from the county auditor instructions as to their duties under the provisions of this chapter, and 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.

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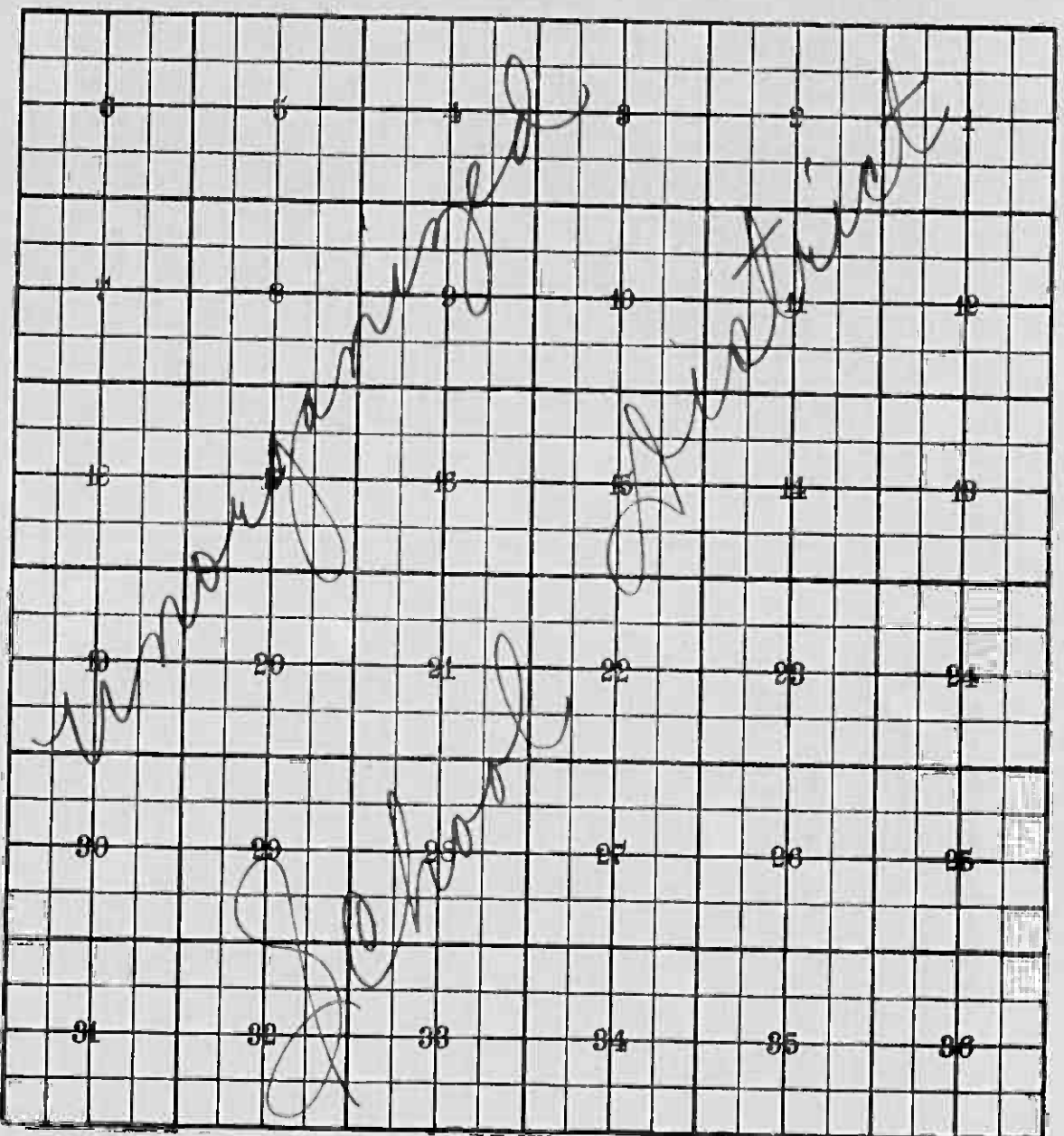
Rogers, Cass

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 142 Range No. 27 Mer. P. M.



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the _____ of _____ in the
County of _____ for the Year Ending May 1, 1945.

| NAMES OF OWNERS | ADDRESS | Bushels of Wheat | Bushels of Soy Beans | Bushels of Flax | Total No. of Bushels of Wheat, Soy Beans and Flax | ★ Tax of 1/4 Mill per Bushel | | Bushels of Corn | Bushels of Barley | Bushels of Rye | Bushels of Oats | Bushels of Buckwheat | Bushels of all Other Grains | Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains | ★ Tax of 1/4 Mill Per Bushel | | ★ Total Tax | | REMARKS | | |
|-----------------|---------|------------------|----------------------|-----------------|---|------------------------------|------|-----------------|-------------------|----------------|-----------------|----------------------|-----------------------------|---|------------------------------|------|-------------|------|---------|--|--|
| | | | | | | Dollars | Cts. | | | | | | | | Dollars | Cts. | Dollars | Cts. | | | |
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Note ★ Assessors will not fill these Columns

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Year OF 1945

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

| School District No. | VALUATION BY SCHOOL DISTRICTS | | | | | RATE OF STATE TAXES | | | | | RATE OF COUNTY TAXES | | | | | RATE OF TOWN TAXES | | | | | | | |
|---------------------|-------------------------------|---------|--------------|---------|------------|---------------------|-------------|------------|------------|-------------------------|----------------------|------------|-------------|----------------|--------------------------|--------------------|-----------|----------|------------|----------|-------------|------------------------|-------------|
| | Dollars | Dollars | Dollars | Dollars | Dollars | State Rev. | State Sch'l | Tchr. Ins. | State Debt | Total Rate of State Tax | Rev. | R. & B. | Welfare | Bonds and Int. | Total Rate of County Tax | Rev. | R. & B. | Drug Tax | State Loan | TEL | SKG | Total Rate of Town Tax | |
| <u>Un</u> | | | <u>40587</u> | | <u>976</u> | | | | | <u>1.56</u> | <u>21.4</u> | <u>8.5</u> | <u>36.4</u> | <u>17.9</u> | <u>84.2</u> | <u>5</u> | <u>15</u> | <u>1</u> | | <u>5</u> | <u>35.2</u> | | <u>61.2</u> |
| | | | | | | | | | | | | | | | | | | | | | | | |

| RATE OF SCHOOL TAXES | | | | | | | | | | TAXES LEVIED | | | | | | | | | |
|--|-----------|------------|-----------|----------|-----------|-------------------------|-------------------------|---------------------------|------|-----------------|--|--|--|--|--|--|--|--|--|
| LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS | | | | | | | | | | ALL OTHER TAXES | | | | | | | | | |
| Local 1 Mill | Special | State Loan | Def. | C.O. | Bid. | Total Rate of Sch'l Tax | Total Rate of all Taxes | FUNDS | Rate | Amounts | | | | | | | | | |
| <u>1</u> | <u>15</u> | | <u>20</u> | <u>5</u> | <u>13</u> | <u>54</u> | <u>200.96</u> | State Revenue, | | | | | | | | | | | |
| <u>1</u> | <u>30</u> | | <u>20</u> | <u>5</u> | <u>13</u> | <u>69</u> | <u>215.96</u> | State School, | | | | | | | | | | | |
| | | | | | | | | Teachers Insurance, | | | | | | | | | | | |
| | | | | | | | | State Debt-Non-Homestead, | | <u>8734</u> | | | | | | | | | |
| | | | | | | | | State Debt-Homestead, | | <u>1776</u> | | | | | | | | | |
| | | | | | | | | County Revenue, | | <u>24317</u> | | | | | | | | | |
| | | | | | | | | County Road and Bridge, | | <u>9658</u> | | | | | | | | | |
| | | | | | | | | County Welfare, | | <u>41361</u> | | | | | | | | | |
| | | | | | | | | Bonds and Interest | | <u>20339</u> | | | | | | | | | |
| | | | | | | | | Town Revenue, | | <u>5681</u> | | | | | | | | | |
| | | | | | | | | Town Road and Bridge, | | <u>17044</u> | | | | | | | | | |
| | | | | | | | | Town Drug, | | <u>1136</u> | | | | | | | | | |
| | | | | | | | | Town State Loan, | | <u>5681</u> | | | | | | | | | |
| | | | | | | | | TEL | | <u>39998</u> | | | | | | | | | |
| | | | | | | | | SKG | | | | | | | | | | | |
| | | | | | | | | School Local 1 Mill, | | <u>136</u> | | | | | | | | | |
| | | | | | | | | School Special, | | <u>18208</u> | | | | | | | | | |
| | | | | | | | | School State Loan, | | <u>22726</u> | | | | | | | | | |
| | | | | | | | | Deficiency | | <u>5681</u> | | | | | | | | | |
| | | | | | | | | Capital Outlay | | <u>14772</u> | | | | | | | | | |
| | | | | | | | | Bond + Interest | | | | | | | | | | | |

48

Total Levy, \$ 233,372

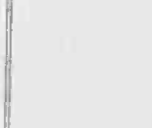
1, L. B. Peterson

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 1945, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1945.

Witness my hand and official seal, this 17 day of June, A. D. 1945.

State of Minnesota, COUNTY OF CASS

L. B. Peterson County Auditor.



1136 18208 22726 5681 14772 62523 235248

Assessment of

COLLECTIONS OF TAXES OF 1945

Town

OF

Rogers

CASS COUNTY, MINNESOTA

| FUNDS | MARCH SETTLEMENT 1945 | JUNE SETTLEMENT 1945 | NOV. SETTLEMENT 1945 | Amount Collected from Nov. 1945 to First Monday in Jan. 1946 | REDUCTIONS | Total Reductions and Collected | BALANCE UNCOLLECTED | ADDITIONS | Total Uncollected to First Monday in January, 1946 |
|--|------------------------------------|--------------------------------------|-------------------------|--|------------|--------------------------------------|------------------------|-----------|--|
| State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead, | 672 160 | 2721 885 | | | | | | | |
| County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, | 2192 871 3729 1834 | 12138 4821 20677 10153 | | | | | | | |
| Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Tel. Skg. | 512 1537 102 512 3606 | 2836 8568 567 2836 19946 | | | | | | | |
| School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B. & J. | 103 2450 2049 513 1332 | 567 8753 11345 2836 1313 | | | | | | | |
| | 22174 | 116954 | | | | | | | |

| | School District No. | LOCAL 1 MILL | SPECIAL | STATE LOAN | Deficiency C.O. B. & J. | TOTALS |
|---------------------------|---------------------|--------------|---------|------------|-------------------------------|--------|
| MARCH SETTLEMENT | Un | 103 | 2450 | | 2049 513 1332 | 6447 |
| | Totals | 103 | 2450 | | 2049 513 1332 | 6447 |
| JUNE SETTLEMENT | Un | 567 | 8753 | | 11345 2836 1313 | 30876 |
| | Totals | 567 | 8753 | | 11345 2836 1313 | 30876 |
| NOVEMBER SETTLEMENT | | | | | | |
| | Totals | | | | | |
| NOVEMBER to JANUARY | | | | | | |
| | Totals | | | | | |
| ADDITIONS | | | | | | |
| | Totals | | | | | |
| REDUCTIONS | | | | | | |
| | Totals | | | | | |

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

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 1945.

Table with multiple columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, etc.

Handwritten entries in the 'IN WHOSE NAME ASSESSED' and 'TO WHOM TRANSFERRED' columns, including 'U. S. of America', 'State of Minnesota', and 'Richard Wagner'.

26.07

36

724 24

748

PAID IN FULL JUN 26 1946 7242

748

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

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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U. S. of America

U. S. of America

U. S. of America

U. S. of America

U. S. of America

State of Minnesota

U. S. of America

Wm. Stelfox

Frank O. Rogers W & Luoma Rogers

U. S. of America

State of Minnesota

State of Minnesota

U. S. of America

SOLD FOR TAXES

71

1426 46

1472

PAID IN FULL JUN 4 1946 6627

1472 ✓

71

1426 46

1472

PAID IN FULL JUL - 9 1946 9029

1472 ✓

447

2852 92

2944

Assessment Roll and Tax List of Unplatted Real Property in the State of Iowa, Rogers

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes entries for Harvey + Carmen Countryman, Olaf Johnson, Pearl L. B. Jansen, J.C. Huffman, Olaf Johnson, C.E. + Katherine S. Countryman, Adolph + Marie Sweder, P.A. + Violet Stanton, Wm. Jennings, R.M. Jennings, and Ray M. Jennings.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, and REMARKS. Includes entries for districts 1 through 20.

