

ASSESSMENT & TAX LIST

Rogers  
1949

# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR  
1949.

County \_\_\_\_\_

Assessor of the \_\_\_\_\_  
According to the requirements of law, I herewith deliver to you the Assessment Books for the said \_\_\_\_\_ for the year 1949, 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 change in Real Estate as are required in the odd-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.

County Auditor.

## Extracts from Laws Relating to the Listing of Personal Property

### (Section Numbers Refer to Minnesota Statutes 1945)

#### Sec. 272.01. 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 on that day, shall be listed by or for the persons acquiring it.

Sec. 273.02. 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 the real and personal property owned by him, and all real and personal property in which he has an interest, and all means and other personal property in-vested, loaned, or otherwise controlled by him as agent or attorney.

2. He shall also list the real and personal property owned by his spouse, or by the person having such property in charge, by the trustee, or of the estate of a deceased person, by the executor or administrator.

3. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

4. The property of a body, public or corporate, by the proper agent or officer thereof.

5. The property of a firm or company, by a partner or agent thereof.

6. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, township, or district in which the principal place of business of each owner is located.

Sec. 273.27. Certain personal property, when listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and other personal property, shall be listed and assessed by the resident of the household, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

6. The property of a body, public or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

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Sec. 272.65. False statement regarding taxes. Every person who, with intent to defraud, makes any false statement or representation for the purpose of evading or avoiding the payment of any tax or contribution to the state, or for the purpose of securing a refund or a credit for a tax, shall be guilty of a gross misdemeanor.

Sec. 272.67. Classification of property. Subdivision 1, classifies property as follows: Class 1, real estate, including land, buildings, and other improvements thereon, and all interests therein; Class 2, personal property, including all tangible personal property, except that which is specifically exempted by law; Class 3, all agricultural products, except that which is specifically exempted by law; Class 4, all manufactured articles, including machinery, tools, and implements, and all interests therein; Class 5, all stocks and bonds, and all interests therein; Class 6, all securities, including stocks, bonds, and other securities, and all interests therein; Class 7, all rights and interests in real estate, including mortgages, leases, and other interests, and all interests therein; Class 8, all choses in action, including debts, claims, and other choses in action, and all interests therein; Class 9, all other personal property, including all personal property not included in any of the other classes.

Class 1a. All direct products of the blast and open hearth, for which no special valuation is provided, shall be valued and assessed at 15 per cent of the full and true value thereof.

Subdivision 3. Class 2. All manufactured articles, including machinery, tools, and implements, and all interests therein, shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except that which is specifically exempted by law, shall be valued and assessed at 10 per cent of the full and true value thereof.

Class 4. All manufactured articles, including machinery, tools, and implements, and all interests therein, shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 5. Class 5. All stocks and bonds, and all interests therein, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 6. Class 6. All securities, including stocks, bonds, and other securities, and all interests therein, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 7. Class 7. All rights and interests in real estate, including mortgages, leases, and other interests, and all interests therein, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 8. Class 8. All choses in action, including debts, claims, and other choses in action, and all interests therein, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 9. Class 9. All other personal property, including all personal property not included in any of the other classes, shall be valued and assessed at 10 per cent of the full and true value thereof.

Sec. 273.49. Assessor's and receiver's duties. The assessor of a county shall, on or before May 1st of each year, assess all personal property in the county, and shall make a return of the same to the county auditor.

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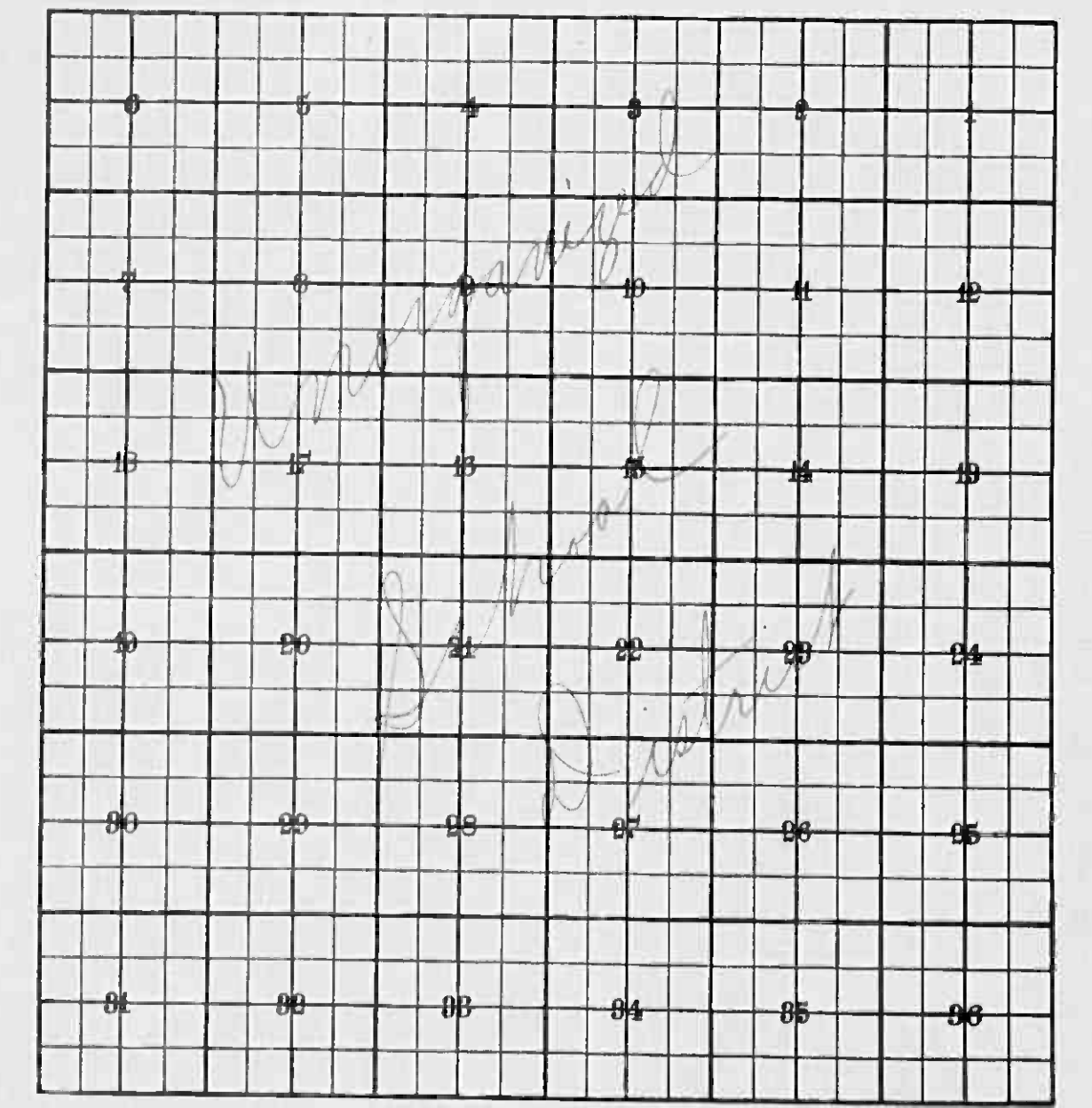
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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. .... Range No. .... 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, 1949.

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 1/2 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.			

Note \* Assessors will not fill these Columns



Assessment of T

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1950, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Rogues in said County for the year A. D. 1949, as specified above and amounting to \_\_\_\_\_ Dollars

Paul D. Jewell County Treasurer J.M.P.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Rogues in said County for the year 1949, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter 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.

Yours respectfully, Paul D. Jewell J.M.P. County Treasurer

Auditor's Office, Cass County, Minnesota

I, \_\_\_\_\_ Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the \_\_\_\_\_ of \_\_\_\_\_ for the year 1949.

WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_ 1950.

(SEAL) \_\_\_\_\_ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of \_\_\_\_\_ 194 \_\_\_\_\_ County Treasurer, the Tax List of the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1949; that I have compared the said list with the Statements receipted 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.

Assessment of 1

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Rogers

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

*33731  
458  
726.49*

*23731  
458  
726.49*

NAME OF OWNER

VALUATION BY SCHOOL DISTRICTS

RATE OF STATE TAXES

RATE OF COUNTY TAXES

RATE OF TOWN TAXES

RATE OF

SCHOOL TAXES

TAXES LEVIED

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES	RATE OF COUNTY TAXES										RATE OF TOWN TAXES										SCHOOL TAXES			LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS							ALL OTHER TAXES		
	Agri-cultural Lands	Non-Agri-cultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire	Tel.	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	C.O.	B+D	Local 1 Mill	Special	State Loan	Def.	Transp.	C.O.	B+D	Total School Taxes	FUNDS	Rate	Amounts		
1	8309	3681	1975	13965	4.11	267	8.9	49.9	17.8	103.3	7.2	15.	1.	5.	7.2	35.4	1.	15.	43.	2.5	10.	8.	795	222.31	831	12463	35729	2077	8309	6647	660.56	4832		4832				
2					4.68																																	
3					8.69																																	
4	Assessed Value Homestead	Rural 3399	All Other Property	3399																																		
5	Non-Homestead	8591	1975	10566																																		
6	Total	11,990	1975	13965																																		
7																																						
8																																						

14

Total Levy, \$ 3237

1, L. L. Peterson

Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the of Rogers, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1949

13 day of June A. D. 1949

L. L. Peterson

County Auditor

SEAL

Total Taxes Real Estate 2760.02  
Pers. Prop. 477.72  
Total 3237.74

24

Total Number of Acres 3320  
State of Minnesota,  
COUNTY OF CASS



Rogers Twp  
Township or Village

Lands Becoming Homestead Since the 1948 Real Estate Assessment

Name of Owner	Sch. Dist.	Description of Property Subdivision	Sec. or Lot	Town or Block	Range	No. of Acres
Ed. Laughton	UN		21	142	27	79
Olaf Johnson		Dr. Sec 30				
David Reider		where? not entered 8/26/49				

Handwritten notes:  
8-26-49  
HB

Increase or Decrease in Value of Property because of Erection or Destruction of Buildings or Structures in township or village of Rogers Twp.

Names of Owners	Description	Sec. or Lot	Town or Block	Range	True & Full Value of Buildings	Kind of Building	Assessor Value at 12/31/48	Assessed Value at Building no longer on prop.
✓ Oscar Houfer	FRAME 27X24	20	142	27	400	Frame Cottage		\$133 added
✓ John Hultman	26X40	20	142	27	1000	under contract		333 "
✓ Julius Bruthowitz	22X26	22	142	27	100	Frame Garage		20 "
✓ Olaf Johnson		30	142	27	100	Block & concrete		20 "
✓ Swan O. Lindman	20X26	29	142	27	100	Frame Garage		20 "
✓ Mike Jelen		33	142	27	200	Frame House		40 "
✓ Hulda Rhoda Nordquist		27	142	27	200	improvements on cottage		67 "
✓ H.R. Amshour	NE & NW	8	144	27		House has been removed		50 <sup>00</sup> ✓

Handwritten notes:  
Entered in assessment  
8-26-49  
HB

Rogers Town  
Township or Village

Lands Which Have Ceased to be Homesteads Since the 1948 Real Estate Assessment

Name of Owner	Sch. Dist.	Description of Property Subdivision	Sec. or Lot	Town or Block	Range	No. of Acres
P. E. Havel	UN	From Swan O. Lindman	29	142	27	8 acres
S. P. Lindblom	UN	SE 1/4 NW	28	142	27	20 acres
David Reider	UN	SE 1/4 NW	29	142	27	10
H. O. Luffey	UN	SE 1/4 SE	26	142	27	40
W. W. Klock	UN		18	142	27	2-
Verona Fish	UN	20th St. West	22	142	27	

Handwritten notes:  
Entered in assessment book  
8-26-49  
HB

Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
\$	\$	
cts.	cts.	









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

Cass County, Minnesota, for Taxes for the Year 1949.

Form 300

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS.















































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

Cass County, Minnesota, for Taxes for the Year 1949.

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, Settlement, Penalty, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS. Includes rows for U.S. of America and State of Minnesota.

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