

ASSESSMENT & TAX LIST

Shingobee

1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

County, Minn.

1940

Arvey E. Mann, Assessor of the Town of Shingobee

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1940, 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.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1974. 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. 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, in the manner following: Listed. Personal property shall be listed . . .

1. Every person of full age and sound mind, being a resident of this State, shall list and assess the following personal property: . . .

2. He shall also list separately, and in the name of the principal, all real estate, including mortgages, and all other interests, and all other personal property. . .

3. The property of a minor child or insane person shall be listed by the trustee of the estate of a deceased person, by the executor or administrator. . .

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

5. The property of manufacturers and others in the hands of a partner, by such partner in the name of the principal, as if he were the owner. . .

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

7. The property of a partnership, by the partner or agent thereof, in the name of the partnership, as if he were the owner. . .

8. The property of a partnership, by the partner or agent thereof, in the name of the partnership, as if he were the owner. . .

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11. The property of a partnership, by the partner or agent thereof, in the name of the partnership, as if he were the owner. . .

12. The property of a partnership, by the partner or agent thereof, in the name of the partnership, as if he were the owner. . .

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14. The property of a partnership, by the partner or agent thereof, in the name of the partnership, as if he were the owner. . .

15. The property of a partnership, by the partner or agent thereof, in the name of the partnership, as if he were the owner. . .

ferent counties, or pieces in different counties, by the Minnesota assessor, as herein provided. . .

Sec. 1992. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor a list of all real and personal property owned by him on May 1 of the current year. . .

Sec. 1993. Examination under oath. Whenever the assessor shall be required to examine under oath any person, company, or partnership, he shall do so in the manner following: . . .

Sec. 1994. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is known to be false, shall be liable to a fine of not more than \$100. . .

Sec. 1995. Classification of Property. All real and personal property shall be classified for purposes of taxation as follows: . . .

Class 1. Real estate, including all agricultural products, except as herein provided, shall be valued and assessed at fifty (50) per cent of its full value. . .

Class 2. Live stock, including all agricultural products, except as herein provided, shall be valued and assessed at fifty (50) per cent of its full value. . .

Class 3. All platted real estate, except as provided by class one (1) and class two (2), shall be valued and assessed at twenty-five (25) per cent of its full value. . .

Class 4. All unplatted real estate, except as provided by class one (1) and class two (2), shall be valued and assessed at twenty-five (25) per cent of its full value. . .

Class 5. All personal property, except as provided by class one (1) and class two (2), shall be valued and assessed at twenty-five (25) per cent of its full value. . .

Class 6. All personal property, except as provided by class one (1) and class two (2), shall be valued and assessed at twenty-five (25) per cent of its full value. . .

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Class 10. All personal property, except as provided by class one (1) and class two (2), shall be valued and assessed at twenty-five (25) per cent of its full value. . .

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Shingobee, Cass

Section 1985. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county for each assessment year. . .

Returns Sh

Collection of Taxes of 1940, *Journal* of *Shingler*, Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	March Settlement 1941	June Settlement 1941	November Settlement 1941	Am't Collected from Nov. 19... to First Monday in Jan. 19...	ABATEMENTS	Total Collected and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY				
State Revenue													
State School													
Teachers' Ins. and Ref. Fund													
<i>St. Nibel (1.24 mill)</i>	<i>705</i>	<i>4109</i>											
<i>Sanborn (8.76)</i>	<i>1280</i>	<i>18678</i>											
County Revenue	<i>11695</i>	<i>68159</i>											
County Road and Bridge	<i>2365</i>	<i>13784</i>											
County Poor	<i>19252</i>	<i>112195</i>											
County Bond and Interest	<i>11645</i>	<i>68159</i>											
County Old Age Assistance													
Town Revenue	<i>2137</i>	<i>6627</i>											
Town Road and Bridge	<i>3411</i>	<i>19881</i>											
Town Mill Dragging	<i>569</i>	<i>3313</i>											
Town State Loan													
Town Building													
Town Fire Patrol	<i>1137</i>	<i>6627</i>											
<i>Phone</i>	<i>1706</i>	<i>9941</i>											
School Local 1 Mill	<i>569</i>	<i>3313</i>											
School Special	<i>15125</i>	<i>61105</i>											
State Loan School	<i>1678</i>	<i>9775</i>											
<i>School Def</i>	<i>2449</i>	<i>55071</i>											
School													
Money and Credits													
TOTALS	<i>24514</i>	<i>460737</i>											
SCHOOL DISTRICTS	MARCH SETTLEMENT		JUNE SETTLEMENT		NOVEMBER SETTLEMENT		FORFEITED SETTLEMENT		NOVEMBER TO JANUARY				
School District No.	Legal Mill	Special	Legal Mill	Special	Legal Mill	Special	Legal Mill	Special	Legal Mill	Special	Total	Total Collected	Balance Uncollected
<i>5</i>	<i>569</i>	<i>15125</i>	<i>3313</i>	<i>61105</i>	<i>1678</i>	<i>9775</i>							
<i>Def</i>	<i>2449</i>	<i>1678</i>	<i>55071</i>	<i>9775</i>									
TOTALS		<i>27421</i>		<i>12964</i>									

Note * Assessors w

Assessment Roll and Tax List of Unplatted Real Property in the Town of *Shingobee* Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Shingabea, Cass County, Minnesota, for Taxes for the Year 1940.

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, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Shingobee, Minnesota

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Leroy E. + Elsie H. Matson, Christian Björke, Alvin Carine, B. J. Nelson Mfg. Co., Clara M. Crow, U.S. of America, Sverre Olson, and Caroline Carine.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, Penalty, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty. Includes handwritten notes and dates like 'PAID IN FULL JUN 16 1941'.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Shingle of Shingee County, Minnesota, for Taxes for the Year 1940.

Form 4 CD 1939-40

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1941, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Springdale, Cass County, Minnesota, for Taxes for the Year 1940.

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

Assessment Roll and Tax List of Unplatted Real Property in the Town of *Thingabee* of *Thingabee* County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

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

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

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.

Cass County, Minnesota, for Taxes for the Year 1940.

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, SPECIAL 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.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Springdale, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

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, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, Penalty, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Platted Real Property in the Town of Shingodee, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Platted Real Property in the Town of Springdale, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, No. School District, Indicate Homestead, ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Land), EQUALIZED VALUES (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 Department of Taxation), SOLD FOR TAXES.

842 2022 105 2969 474 430 904 470 276 797

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, etc.), Assessed Valuation Non-Homestead, Rate and Tax Levied Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES (Ditch No., etc.), TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

904 13104 377

13481

1951

Paid

2

3

32.96

4

32.26

5

35.84

6

40.90

7 - X #1751 = 39.66

39.66 + 35.15
~~39.66~~

8

* 68.83

9

74.74

Assessment
for Hy. - Paid

Balance
161.50

Paid in 1960

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Shingobee, County of Cass, Minnesota, 19
 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 BILLS-1916 COUNTY, MINNESOTA

Footings Brought Forward from Page	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		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 1/3 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	Total Assessed Value as Equalized by the Department of Taxation Dollars	
			True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars								
1-	247 52	3036 2808	7735 7640	362	11133 10920	879	7746 2175	3175 3084				
" " " " "	2-	215 50	2627	2310	4937	718	449	1167				
" " " " "	3-	600 16	7200	390	7590		2530	2530				
" " " " "	4-	373 98	3776	4712	200 8688	285	2421	2706				
" " " " "	5-	74 58	822	45	867		289	289				
" " " " "	6-	161 61	980	210	1190	70	280	350				
" " " " "	7-	212 03	1994	260	2254	254	328	582				
" " " " "	8-	203 66	1382	40	1422	72	354	426				
" " " " "	9-	114 43	1102	75	1177	119 117	199	313 311				
" " " " "	10-	255	1452		1452		484	484				
" " " " "	11-	370 28	2542	280	2822	52	854	906				
" " " " "	12-	380	1972	895	2867	445	214	659				
" " " " "	13-	37	440	490	930	186		186				
" " " " "	14-	13 14	902		102		34	34				
" " " " "	15-	40	261		261		87	87				
" " " " "	16-	120	720		720		240	240				
" " " " "	18-	131 75	1217	200	1417	140	239	379				
" " " " "	19-	144 48	1191	490	1681	272	107	379				
" " " " "	21-	480	3100	30	3130	530	160	690				

UNPLATTED
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		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	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 1/3 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
22	24 25	150		150	150	50	50				
23	69 50	2086	761		2847	949	949				
24	145 75	1000			1000	200	200				
25	221 41	2123	1571		3694	362	628	990			
26	2 93	386	1026		1412	31	419	450			
27	272 75	1700			1700	40	500	540			
28	200	1200	90		1290	114	240	354			
29	165 25	1132	45		1177	137	174	305			
30	40	240			240	80	80	80			
31	283 83	2420	1100		3520	308	660	968			
32	196 33	2036	2330		4366	641	387	1028			
33	133 75	800	40		840	96	120	216			
34	188 50	1030	40		1070	118	160	278			
35	327 55	2860	5730		8590	56	2770	2826			
36	99 60	894	900		1794		598	598			
37	271 11	2549	2080	95	4704		1568	1568			
38	59 75	354			354		118	118			
39	81 89	84			84		28	28			
40	381 56	3444	150		3594	246	788	1034			

UNPLATTED
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		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	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 1/3 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
41	120 51	570	60		630	78					
42	247 32	2188	1715		3903	361	639	1069			
43	132 01	1524	3305		4829	854	707	1056			
44	23 72	220			220	44		44			
45	220 17	3128	2772		5901		1967	1967			
46	83 50	516			516		172	172			
47	1 12	21			21		7	7			
48	209 47	2087	810	60	2957	210	624	844			
49	100	600			600	120		120			
50	160	960			960		320	320			
51	209 81	1649	180	1827	1829	415	418	533			
52	464 68	4292	1827		6119	667	928	1595			
53	143 95	3647	5035	600	3684	572	833	3512			
54	39 63	1210	1900	62	3172	242	664	896			
55	30	622	830	75	1527	307	148	311			
56	25 50	126		12	126		42	42			
57	244 25	1458	510		1968	198	326	524			
58	280 05	3366	5295	261	2922	1647	237	1400			
59	401 07	5789	7370		13159	2122	898	2971			

