

ASSESSMENT & TAX LIST

Slater  
1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn.

APR 5 1938

1938

Wm. Plake Assessor of the Town of Blatow

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.

Wm. Plake County Auditor

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 taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1988. By whom listed. Personal property shall be listed in the manner following: 1. The owner of real property in this state shall list all his lands and some milk, beef, a head of swine, and other personal property...

Sec. 1994. \* \* \* 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. 2004. Farms property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the town or district in which the farm is situated, the assessor of such town or district, in which the principal place of business of such farm is located...

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses with the machinery and fixtures therein, situated upon the premises owned and exclusively controlled by such company, shall be listed and assessed in the same manner as other real property...

Sec. 2014. 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. The personal property of a minor unborn under guardianship, shall be listed and assessed at the guardian's residence; and of every other person under guardianship, at the residence of such person.

Sec. 2018. Assignees and receivers. 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 1st. The assessor of personal property, removing from one county, town, or district to another, shall list the same in the county, town, or district in which he is first called upon by the assessor of the county, town, or district to which he is removed...

Sec. 2018. Where listed in case of doubt. In case of doubt as to the county, town, or district in which personal property shall be listed, the assessor of the county, town, or district in which the property is situated shall determine the same as he thinks is if fixed hereby.

Sec. 2022. Lists to be verified. Every person required to list personal property shall verify the same by a sworn statement, signed by him or for any other person, containing, or containing a true and correct copy of the statement showing the valuation of the property...

Sec. 2023. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall ascertain the amount of such property, and shall list the same on the basis of the amount as he believes to be the true value thereof. When the assessor has obtained a list of personal property, he shall not be liable for the amount of such property as he believes to be the true value thereof.

Sec. 2024. False statement regarding taxes. Every person who makes any statement, oral or written, which is required by law to be made for the purpose of assessing personal property, and which he knows to be false, shall be guilty of a crime undermining the public credit.

CHAPTER 86

Section 1. That Mason's Minnesota Statutes of 1927, Chapter 202, be amended to read as follows: Sec. 2020. Assessment of personal property. Class 1b. All unimproved real estate, except as provided by class 1c, hereof, and which is used for the purposes of a business or profession, shall be valued and assessed at its true value, and shall be valued and assessed at twenty (20) per cent of the true value...

Class 3b. All unimproved real estate, except as provided by class 1b, hereof, and which is used for the purposes of a business or profession, shall be valued and assessed at its true value, and shall be valued and assessed at twenty (20) per cent of the true value...

Class 4. All property not included in the preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Approved July 23, 1927.

Section 1986. 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 also 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 the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district.









Assessor's Return of Exempt Real Property in the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ Minnesota, for the Year 1938.

FORM 2 - MILLER-BAYNE COMPANY, MINNEAPOLIS

NAMES OF OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S 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 Lands Including all Structures, Improvements and Machinery Dollars
							True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars			

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, 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 Town of Slater of Slater in said County, for the year 1938.

Witness my hand and official seal this 31st day of December, 1938.  
L. C. Peterson  
 County Auditor.

(SEAL)

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 Slater of Slater in said County, for the year 1938, 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 "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. P. McKeown  
 County Treasurer.

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Second day of January, A. D. 1939, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Slater of Slater in said County for the year 1938, as specified above, and amounting to \$3,442.<sup>02</sup>

Three thousand four hundred forty-two <sup>02</sup>/<sub>100</sub> DOLLARS  
W. P. McKeown  
 County Treasurer.

Auditor's Office, Cass County, Minnesota.

I hereby certify that on the first Monday in January, 1940, I received of W. P. McKEOWN, County Treasurer, the Tax List of the \_\_\_\_\_ of \_\_\_\_\_ in said County, for the year 1938, and that I have compared the said list with the statements receipted for by said County 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, remain unpaid, is delinquent for said year.

(SEAL)

\_\_\_\_\_  
 County Auditor.



NAMES OF OWNERS

Levied in the *Down* of *Slater* TABULAR SCHEDULE OF VALUATIONS,

No. School District	Valuation of Money and Credits	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES												Total Rate of County Tax	Town Rev.	Town R. & B.	1 Mill Diag.	Town State Loan	Town Bldg.	Fire Patrol	Total Rate of Town, City or Village Tax
		Value of Lands other than Town Lots including Structures	Value of Town and City Lots including Structures	Personal Property	Total Value of all Property Except Money and Credits	Total Rate of State Tax	State Rev.	State Sch'l	Techs. Ins. & Res. Fund	Total Rate of State Tax	Co. Rev.	Co. R. & B.	Co. Poor	Co. Bond and Int.	Old Age Assist.	Total Rate of County Tax	Town Rev.	Town R. & B.	1 Mill Diag.	Town State Loan	Town Bldg.	Fire Patrol	Total Rate of Town, City or Village Tax								
C.1.	1000	12779	934	1109	14822	2.33		4.9	4.9	28.6	15.8	15.76	14.78	13.58	68.6	5.	9.7	1.	6.	5.			8.7								
TOTAL																															

RATES AND TAXES Cass County, State of Minnesota.

*215.47*  
*221.28*  
*270.47*  
*287.28*

RATE OF SCHOOL TAXES										TAXES LEVIED														
LOCAL 1 MILL					SPECIAL					STATE LOAN					LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES				
Local 1 Mill	Special	State Loan	Di.	Int.	Local 1 Mill	Special	State Loan	Di.	Int.	Local 1 Mill	Special	State Loan	Di.	Int.	Local 1 Mill	Special	State Loan	Di.	Int.	FUNDS	Rate	AMOUNTS		
1.15		30.	16.		1.30		30.	16.		1.278	1.9169	2.0446	3.8338		1.278	1.9169	2.0446	3.8338		7.9231		2346		
																					State Revenue		2346	
																					State School Teachers' Insurance and Retirement Fund	.23	237	
																					Di. Debt	3.25	3277	
																					" Non. A.	4.19	4219	
																					" A.	4.19	1987	
																					County Revenue		33883	
																					County Road and Bridge		2347	
																					County Poor		23360	
																					County Bond and Interest		21907	
																					County Old Age Assistance		20179	
																					Co. Debt #14		15613	
																					Town Highways		7411	
																					Town Road and Bridge		14407	
																					Town 1 Mill Dragg'g		1482	
																					Town State Loan		88934	
																					Town Building			
																					Town Fire Patrol		7411	
																					School Local 1 Mill		1482	
																					School Special		25278	
																					School State Loan			
																					School Deficiency		44467	
																					School Bond & Int		23715	
																					Money and Credits		300	
																					TOTAL		344702	

Total No. Acres *6105.59* Total Levy *\$ 3447.02* Book Footings *\$ 2447.02*  
 I, L. C. PETERSON, Auditor of said County and State as aforesaid, do hereby certify that the foregoing is a true and correct schedule showing the valuation of all the taxable property in the *Down* of *Slater* in said County, Minnesota, for the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1938.  
 Witness my hand and official seal this *31st* day of *December* A. D. 1938.  
 L. C. Peterson, County Auditor.





FORM 2 - MILLER-BLIVE COMPANY, CHICAGO

NAMES OF OWNERS

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	719	988	1031	40								
State School	523	756	598	47								
Teachers' Ins. and Ret. Fund												
County Revenue	3924	5395	5626	217								
County Road and Bridge	271	373	389	15								
County Poor	2705	3720	3878	150								
County Bond and Interest	2536	3488	3637	140								
County Old Age Assistance	2330	3205	3342	129								
Town Revenue	858	1180	1237	47								
Town Road and Bridge	1668	2294	2391	93								
Town 1 Mill Dragging	171	236	246	69								
Town State Loan	10298	14160	14765	570								
Town Building												
Town Fire Patrol	858	1180	1237	47								
School Local 1 Mill	171	236	246	69								
School Special	3679	4366	4411	264								
School State Loan												
School <i>Bond Int -</i>	2746	3776	3937	152								
School <i>deficiency</i>	5149	7080	7382	285								
Money and Credits	300											
<b>TOTALS</b>	<b>38906</b>	<b>52433</b>	<b>54371</b>	<b>2214</b>	<b>18186</b>	<b>166110</b>	<b>178092</b>		<b>344202</b>			
<b>SCHOOL DISTRICTS</b>	<b>March Settlement</b>		<b>June Settlement</b>		<b>November Settlement</b>		<b>Forfeited Settlement</b>		<b>November to January</b>		<b>Total Collected</b>	<b>Balance Uncollected</b>
School District No. <i>C1</i>	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Total	
	171	3679	236	4366	246	4411	264	1522	285	710		
		<i>def. 5149</i>		<i>def. 7080</i>		<i>def. 7382</i>						
<b>TOTALS</b>	<b>171</b>	<b>3679</b>	<b>236</b>	<b>4366</b>	<b>246</b>	<b>4411</b>	<b>264</b>	<b>1522</b>	<b>285</b>	<b>710</b>		























































































































































Assessment Roll and Tax List of Platted Real Property in the Town of Lake of State

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, 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.















