

ASSESSMENT & TAX LIST

Slater  
1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

1940

County, Minn.,

CASS

Wm. Peckel Assessor of the Town of Slater

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.

County Auditor.

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.

Sec. 1984. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 1995. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2005. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2015. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2025. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2035. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2045. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2055. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2065. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2075. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2085. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2095. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2105. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2115. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2125. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2135. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2145. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2155. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2165. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2175. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Sec. 2185. ... LISTED AND ASSESSED. ... Personal property shall be listed in the manner following: All real and personal property owned by any person, firm, partnership, or corporation, shall be listed on that day, ...

Slater, Cass

Sec. 1986. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and assessment book, complete lists of all lands or lots subject to taxation, the number of acres and the lot or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd 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 Monday in APRIL of each year. The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive a compensation for each day necessarily consumed in attending said meeting and traveling in going from his home to and returning from the county seat at the rate of five cents per mile, necessarily traveled, and paid out of the county treasury upon the warrant of the county auditor.





NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Slater

Valuation of Money and Credits	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES					RATE OF COUNTY TAXES										RATE OF TOWN, CITY OR VILLAGE TAXES									
	Dollars	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	State Rev.	State Sch'l	Tech. Inst. & Rel. 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.	Mill Drain.	Town State Loan	Town Bldg. Patrol	Fire	Total Rate of Town, City or Village Tax							
		Dollars	Dollars	Dollars		Dollars	Mills	Mills	Mills							Mills	Mills	Mills	Mills	Mills			Mills	Mills	Mills	Mills	Mills	Mills	Mills
3480	9676	877	785	11338	1.10	1.33	38	6.05	8.76	20.57	4.16	3.88	20.57	79.16	5	15	1	65	5	91									

RATES AND TAXES

Cass County, State of Minnesota

2423.40  
876  
521.16  
2588.40  
876  
267.16

RATE OF SCHOOL TAXES										TAXES LEVIED									
Local Mill		Special	School State Loan	Def.	Total Rate of Sch'l Tax	Total Rate of All Taxes	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES							
Mills	Mills	Mills	Mills	Mills	Mills	Mills	Local 1 Mill	Special	Capital	Deficiency	Outlay	State Loan	Total School Tax	FUNDS	AMOUNTS				
1.14	10	38	8	87	28340	28340	968	14714	36769	7741	9676	69668	State Revenue	682					
1.30	10	38	8	87	28340	28340	166	4986	6316	1330	1662	14460	State School Teachers' Insurance and Retirement Fund	763					
													St. Act. Non-H.	236					
													" "	4522					
													" "	637					
													County Revenue	23324					
													County Road and Bridge	477					
													County Poor Relief	38393					
													County Bond and Interest	23324					
													County Old Age Assistance						
													Town Revenue	5669					
													Town Road and Bridge	17008					
													Town 1 Mill Dragg'g	1134					
													Town State Loan	73698					
													Town Building						
													Town Fire Patrol	5669					
													School Local 1 Mill	1134					
													School Special	19500					
													School State Loan	1338					
													School Deficiency	43085					
													School Cap. Outlay	9071					
													Money and Credits	283906					
													TOTAL	284948					

Total No. Acres 4773 Total Levy, \$ 284948 Book Footings, \$ 284948  
 I, L. C. 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 A. D. 1940. Witness my hand and official seal this 3rd day of February, A. D. 1940.  
 L. C. Peterson County Auditor



Note \* Assessors will

Collection of Taxes of 1940, *June* of *State*, Cass County, Minn.

NAMES OF OWNERS

FUNDS	March Settlement 1941	June Settlement 1941	November Settlement 19....	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 Ret. Fund									
<i>St. A. Ch. (1.24 mills)</i>	<i>128</i>	<i>399</i>							
<i>Non-Hom. (8.76 " )</i>	<i>624</i>	<i>1480</i>							
County Revenue	<i>2131</i>	<i>6580</i>							
County Road and Bridge	<i>431</i>	<i>1331</i>							
County Poor	<i>3508</i>	<i>10832</i>							
County Bond and Interest	<i>2131</i>	<i>6580</i>							
County Old Age Assistance									
Town Revenue	<i>518</i>	<i>1599</i>							
Town Road and Bridge	<i>1554</i>	<i>4798</i>							
Town 1 Mill Dragging	<i>103</i>	<i>320</i>							
Town State Loan	<i>6733</i>	<i>20992</i>							
Town Building									
Town Fire Patrol	<i>518</i>	<i>1599</i>							
School Local 1 Mill	<i>103</i>	<i>320</i>							
School Special	<i>2369</i>	<i>5834</i>							
State Loan School	<i>1036</i>	<i>3199</i>							
School <i>Ref</i>	<i>3436</i>	<i>12156</i>							
School <i>Cap. Outlay</i>	<i>829</i>	<i>2559</i>							
Money and Credits	<i>1014</i>								
TOTALS	<i>27666</i>	<i>80376</i>							

SCHOOL DISTRICTS	MARCH SETTLEMENT			JUNE SETTLEMENT			NOVEMBER SETTLEMENT			FORFEITED SETTLEMENT			NOVEMBER TO JANUARY			Total Collected	Balance Uncollected
	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total		
School District No. <i>R-1</i>	<i>103</i>	<i>2369</i>	<i>1036</i>	<i>320</i>	<i>5834</i>	<i>3199</i>											
" " " <i>Ref</i>	<i>3436</i>			<i>12156</i>													
" " " <i>Cap. Outlay</i>	<i>829</i>			<i>2559</i>													
TOTALS	<i>8273</i>			<i>24068</i>													

Note ★ Assessors will

Assessment of Taxable Unplatted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1940.  
 Sample Form for Guidance of Assessor *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.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Number of Acres of Land		Indicate Home stead	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land 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 including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
					Value of Buildings and other Structures Dollars	Value of Machinery Permanently Attached to Real Estate Dollars											
Samuel Adams	75	NE 1/4	5	114	32	160	Yes	5 000	1 200	6 800	800	933	1 733				
O. J. Anderson		SW 1/4	5	114	32	160	No	5 800		5 800		1 933	1 933				
Lester Howard		SE 1/4	5	114	32	160	No	6 800		6 800		2 067	2 067				
George E. Warner		N 1/2 of NE 1/4	6	114	32	80	Yes	2 800	900	3 700	740		740				
Howard Elliott		S 1/2 of NE 1/4	6	114	32	80	No	2 800		2 800		933	933				
Oscar Johnson		W 1/4	6	114	32	160	Yes	6 000	2 400	8 400	800	1 467	2 267				
Mary Cole		E 1/2 of SW 1/4	6	114	32	80	Yes	2 200	1 200	3 600	700		700				
W. H. Benson		W 1/2 of SW 1/4	6	114	32	80	No	3 000		3 000		1 000	1 000				
A. R. Sylvester		NE 1/4 of SE 1/4	6	114	32	40	Yes	1 600	1 600	3 200	577	100	677				
Do.		SW 1/4 of SE 1/4	6	114	32	40	Yes	1 200		1 200	223	33	256				
								3 7300	7300	4 4600	3840	8466	1 2306				

**PROOF**  
 Assessed Value of Homesteads, \$3,840 x 5 equals \$19,200  
 Assessed Value of Remainder, \$8,466 x 3 equals \$25,398  
 Total True and Full Value, \$44,598







Assessment Roll and Tax List of Unplatted Real Property in the Town of Slater of State of Minnesota

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, November Settlement 1941, Penalties, 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 Slater, Cass County, Minnesota, for Taxes for the Year 1940.

FORM 4 CD

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, November Settlement 1941, Collection to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.



































UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Slater, County of Cass, Minnesota, 1940

FORM 3

Table with columns: Number of Acres of Land Assessed, ASSESSOR'S VALUATIONS (True and Full Value of Lands Exclusive of Structures and Improvements, True and Full Value of Buildings and other Structures, True and Full Value of Machinery Permanently Attached to Real Estate, Total True and Full Value of Lands Including All Structures, Improvements and Machinery, Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B, Assessed Value of Remainder at 33 1/2 per cent Class 3, Total Assessed Value of Lands Including All Structures, Improvements and Machinery), EQUALIZED VALUATIONS (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), and REMARKS.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Slater, County of Cass, Minnesota, 1940

FORM 3

Table with columns: Number of Acres of Land Assessed, ASSESSOR'S VALUATIONS (True and Full Value of Lands Exclusive of Structures and Improvements, True and Full Value of Buildings and other Structures, True and Full Value of Machinery Permanently Attached to Real Estate, Total True and Full Value of Lands Including All Structures, Improvements and Machinery, Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B, Assessed Value of Remainder at 33 1/2 per cent Class 3, Total Assessed Value of Lands Including All Structures, Improvements and Machinery), EQUALIZED VALUATIONS (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), and REMARKS.





