

ASSESSMENT & TAX LIST - 1957

Vil. of Cickamaw Beach

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR. 1957.

County, Minn.

To: Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1957, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1956, so far as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make return thereof as required by the laws of the State of Minnesota prescribing the duties of the assessor.

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 1953)

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

Sec. 273.22. 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 or controlled by him as agent or attorney, or otherwise.

Sec. 273.27. Certain personal property, where listed, shall be listed by the trustee of a trust, or by the executor or administrator of an estate, or by the person in whose hands the property is held as receiver, by such receiver, or by the proper agent or officer thereof.

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 the business is carried on.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town or district where owner, agent or trustee resides.

Sec. 273.25. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district in which the principal place of business of such owner is located.

Sec. 273.23. Gas and Water Companies. The personal property of gas and water companies without regard to where the principal or other place of business of the company may be located, shall be listed and assessed in the county, town, or borough in which the principal or other place of business of the company is located.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies consisting of the pipeline system of mains, pipes and equipment attached thereto, or pipeline company and others engaged in the operation of such pipeline system, shall be listed with and assessed by the Commissioner of Taxation through the pipe lines for to the lines of local commercial gas companies engaged primarily in the use of such lines for the supply of natural gas or other petroleum products to the general public.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power, place of listing and assessment. Subdivision 1. Personal property of electric light and power companies having a fixed site outside of the corporate limits of villages, cities, and boroughs as otherwise provided.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies without regard to where the principal or other place of business of the company may be located, shall be listed and assessed in the county, town, or borough in which the principal or other place of business of the company is located.

Sec. 273.34. Electric Light and Power Companies and others supplying electric power, place of listing and assessment. Subdivision 1. Personal property of electric light and power companies having a fixed site outside of the corporate limits of villages, cities, and boroughs as otherwise provided.

Sec. 273.32. Merchants; Consignees. Every merchant required to list his property shall also list the value of his property in the town or district where the business is carried on.

Minnesota Statutes 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1953, Section 273.03. 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 make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks included in each description of property.

Minnesota Statutes 1953, Section 273.04. The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily attended in attending such meetings, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day and mileage at 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.

The forms in this book are prescribed for the 1957 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

value of any property assigned to him from any other place for the sole purpose of his delivery to no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles produced, received, or otherwise disposed of, whether in whole or in part, or the proceeds of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment of any kind, including machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.46. Assignees and receivers. Personal property of the decedent of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons undischarged. Personal property of a person where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.44. 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. 273.47. Property moved from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon to make a return, or in the town or district in which the property was assessed in the current year. He shall state the date of removal of the property, and the date of assessment in the town or district in which he resides, unless the return is made in another state.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place for listing and assessing, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization, or by the Commissioner of Taxation, or by the assessor.

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor upon blanks furnished by him on May 1 of the current year. He shall state the value of the property, and the date of assessment in the current year. He shall also make separate statements in like manner of all personal property in his possession or under contract of sale, or in the hands of an executor, administrator, receiver, accounting officer, partner, trustee, or in any other capacity.

Sec. 273.13. Classification of property. Subdivision 1. Movables shall be classified for purposes of taxation as provided by this section, and shall be assessed at 10 per cent of full and true value thereof.

Subdivision 2. Class 1. Iron ore, whether mined or unmined, and all direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further refined, shall constitute class two and shall be assessed at 15 per cent of full and true value thereof.

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further refined, shall constitute class two and shall be assessed at 15 per cent of full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other articles of personal use, shall constitute class three and shall be assessed at 25 per cent of full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a", "b", and class three "c", stocks of merchandise of all sorts together with the tools, implements, and machinery used in any agricultural, horticultural, or other business, shall constitute class four and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 5. Class 4. All property not included in the preceding classes shall constitute class four and shall be assessed at 40 per cent of full and true value thereof.

Subdivision 6. Class 5. All property not included in the preceding classes shall constitute class five and shall be assessed at 45 per cent of full and true value thereof.

Subdivision 7. Class 6. All property not included in the preceding classes shall constitute class six and shall be assessed at 50 per cent of full and true value thereof.

Subdivision 8. Class 7. All property not included in the preceding classes shall constitute class seven and shall be assessed at 55 per cent of full and true value thereof.

Subdivision 9. Class 8. All property not included in the preceding classes shall constitute class eight and shall be assessed at 60 per cent of full and true value thereof.

Subdivision 10. Class 9. All property not included in the preceding classes shall constitute class nine and shall be assessed at 65 per cent of full and true value thereof.

Subdivision 11. Class 10. All property not included in the preceding classes shall constitute class ten and shall be assessed at 70 per cent of full and true value thereof.

Subdivision 12. Class 11. All property not included in the preceding classes shall constitute class eleven and shall be assessed at 75 per cent of full and true value thereof.

Subdivision 13. Class 12. All property not included in the preceding classes shall constitute class twelve and shall be assessed at 80 per cent of full and true value thereof.

Subdivision 14. Class 13. All property not included in the preceding classes shall constitute class thirteen and shall be assessed at 85 per cent of full and true value thereof.

Subdivision 15. Class 14. All property not included in the preceding classes shall constitute class fourteen and shall be assessed at 90 per cent of full and true value thereof.

Subdivision 16. Class 15. All property not included in the preceding classes shall constitute class fifteen and shall be assessed at 95 per cent of full and true value thereof.

Subdivision 17. Class 16. All property not included in the preceding classes shall constitute class sixteen and shall be assessed at 100 per cent of full and true value thereof.

Will. Chickman Beach

Assessment of

Form 314 MILLER-DAY COMPANY, MINNEAPOLIS

COLLECTIONS OF TAXES OF 1957

Village OF Chickasaw Beach, CASS COUNTY, MINNESOTA

NAME OF OWNER	FUNDS	MARCH SETTLEMENT	JUNE SETTLEMENT	NOV. SETTLEMENT	Amount Collected from Nov. 1956 to First Monday in Jan. 1957	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1957
		1957	1957	1957						
	State-Non-Homestead, State-Homestead,	2472 2257	4299 5584	631 1382						
	County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, Welfare Deficit, R. + G. Fed Proj. PERA	11484 5634 17708 1626 1055 1878 1100	28410 13936 43806 4022 2610 4645 2722	7036 3452 10849 996 647 1150 674	292 143 450 42 27 48 28					
	Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,									
	School Local 1 Mill, School Special, School State Loan, Deficiency Tuition Transportation PERA C.O. Bldg.	376 17915 8619 383 685 7640 3004	929 43132 21323 948 1691 18898 7433	230 9194 5280 234 418 4681 1842	10 477 221 09 17 194 76					
	Co. Nurse R. + G. Bldg. Cass Co. Agri.	751 751 188	1859 1859 465	461 461 115	19 19 04					
		85526	208571	49733	2133					

MARCH SETTLEMENT	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	PERA	Deficiency	Transp.	C.O.	Bldg.	TOTALS
	117a 11771a	35 341	863 17052		63 622	792 7827	35 348	703 6937	276 2728	2767 35855
Totals		376	17915		685	8619	383	7640	3004	38622
	117a 11771a	133 796	3322 39810		242 1449	3050 18273	136 812	2703 16195	1063 6370	10649 83705
Totals		929	43132		1691	21323	948	18898	7433	74354
	117a 11771a	92 138	2312 6882		168 250	2122 3158	94 140	1882 2799	740 1102	7410 14469
Totals		230	9194		418	5280	234	4681	1842	21879
	1177a	10	477		17	221	09	194	76	1004
Totals		10	477		17	221	09	194	76	1004
ADDITIONS										
Totals										
REDUCTIONS										
Totals										

CHICAGO Real Estate
 NORWOOD
 NORMAN NORTH SHORE
 PLEASANT VIEW ON
 NORWAY LAKE
 PERSONAL

Assessment Roll and Tax List of Real Property in the Village of Chickamaug Beach

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

CHICKAMAUG BEACH

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, Penalty, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Penalty, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Handwritten summary totals: 4125, 480, 605, 13514, 316, 13830.

Handwritten summary totals: 11975, 1855.

NORWOOD

NORWAY NORTH SHORE

PLEASANT VIEW ON NORWAY LAKE

PERSONAL

Assessment Roll and Tax List of Real Property in the Village of Chickamauc, Minn.

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

CHICKAMAUC BEACH

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for properties in Chickamauc Beach.

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Handwritten summary totals at the bottom of the tax list table.

NOBWOOD

NORMAN NORTH SHORE

PRESAUNT VILLAGE ON

NORMAN LAKE

Personal

Assessment Roll and Tax List of Real Property in the Village of Chickamaug Beach

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Form 50 (56) UNIFORM REPORT, MINNESOTA

CHI CUMAW BEACH

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