

ASSESSMENT & TAX LIST  
VII. of Federal Dam  
1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, CASS County, APR 15 1917.

I J. H. Putnam Assessor of the City of Federal Assessor according to the requirements of law, I herewith deliver to you the Assessment Books for the said containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1916, so far 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 changes 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.

W. H. [Signature] County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1915)

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. 273.02. Where listed in case of doubt. In case of doubt as to the proper classification of property, the assessor shall list the property as if it were in the class in which it is most likely to be found, unless he shall make a return to the county auditor for the purpose of having the property classified. Sec. 273.03. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall assess the amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement of personal property, which shall be returned to him on or before the date specified in the notice. Sec. 273.04. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who is authorized by law to make a statement regarding taxes, shall be liable to a fine of not more than \$100, or to imprisonment for not more than 30 days, or to both, at the discretion of the court.

Sec. 273.05. Personal property of non-resident. When the owner of personal property is not a resident of this state, the property shall be listed and assessed in the town or district where the property is situated. Sec. 273.06. Personal property of non-resident. When the owner of personal property is not a resident of this state, the property shall be listed and assessed in the town or district where the property is situated. Sec. 273.07. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.08. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated.

Sec. 273.09. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.10. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.11. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.12. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated.

Sec. 273.13. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.14. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.15. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated.

Sec. 273.16. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.17. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.18. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated.

Sec. 273.19. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.20. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.21. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated.

Sec. 273.22. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.23. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.24. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated.

Sec. 273.25. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.26. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.27. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated.

Sec. 273.28. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.29. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated. Sec. 273.30. Personal property of manufacturing companies. Personal property of manufacturing companies shall be listed and assessed in the town or district where the property is situated.



List of Lands in the \_\_\_\_\_ of \_\_\_\_\_

Copyright 1914 Miller-Davis Company, Minneapolis, State Form No. 67

LANDS

DESCRIPTION OF

NAME OF OWNER

SUBDIVIS

**County of Cass**  
**State of Minnesota**

OFFICE OF  
**L. C. (Kelly) Peterson**  
AUDITOR

WALKER, MINN.  
May 6, 1947.

DEPUTY AUDITORS  
ALICE R. PETERSON  
EVELYN H. WHITEBERG

Mr. F. E. Putnam,  
Assessor of Federal Dam,  
Federal Dam, Minn.

Dear Mr. Putnam:

Herewith is the list of railroad leases  
which are to be assessed for 1947. Put the assessed  
value on this sheet and attach it to the first  
page in your book.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RY. CO.:  
Assessed Value

E. H. Buttke, Federal Dam  
Lease # 3306, Sq. Ft. 82000 34

Dickinson Lbr. Co. Bemidji.  
Lease # 10630, Sq. Ft. 28000 20

Yours truly,

*Alice R. Peterson*

Deputy County Auditor.

ARP.

**Become Homesteads or Ceased to be Homesteads**

**CEASING TO BE HOMESTEADS**

ON OF PROPERTY

DIVISION

Sec. or Lot	Town or Block	Range	Number of Acres of Land
			Acres 100ths

**INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon**

Platted Property Assessed at 40 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Range	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise
Warren D. Bridge	One Cabin frame	778	14		200	frame	67	80 ✓
Neumann Brothers	four Cabins @ 200 each frame N.E. 2 corner Lot 6 144 28				800	frame	320	267 ✓
Russell legs & Leste Sheldon	addition to Store building	1174	1		402	frame	161	131 ✓
J. M. Wardell	Two Cabins @ 300 each frame	3	11		600	frame	240	260 ✓

Original Plat

Kofo's Add'n

Assessment of

Form 314

NAME OF OWNER

1  
2  
3  
4  
5  
6  
7  
8

Treasurer's Office, Cass County, Minnesota

RECEIVED this first Monday (being the 5th day) of January, A. D. 1948, of L. C. Peterson, Auditor of said County, Minnesota.

The Tax List of all Taxable Real and Personal Property in the Village of Federal Dam in said County for the year A. D. 1947

as specified above and amounting to \_\_\_\_\_ Dollars  
Paul A. Jewell  
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 1947.

WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_ 1948.

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

JAN - 3 1948 194

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

I herewith return to you the Tax List for the Village of Federal Dam in said County for the year 1947, 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 A. Jewell  
County Treasurer

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of \_\_\_\_\_ County Treasurer, the Tax List of the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1947; 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.

Original Filed

Koib's Add'n

Assessment of

Form 315 - 1947

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,  
LEVED IN THE Village OF Federal Dam

RATES AND TAXES  
COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS						RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES										RATE OF SCHOOL TAXES										TAXES LEVIED									
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Tchr. Ins.	State Debt	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Transp.	C.O. Bid	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	Dist. Loan	Transp.	C.O.	Bid	Total School Taxes	FUNDS	Rate	Amounts								
1			999	7692	13997	22688					3.02	22	7.2	48	18	95.2	20					20	1	15	15	18	5	271	649	183.12	100	1498	1498	1800	500	2767	6483	State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,								
2			Rural	Urban	P.P.	Total					4.07																																			
3			992	7699	13997	22688					7.09																																			
4																																														
5																																														
6																																														
7																																														
8																																														

Val. Rb. H. 3957  
P.P. 174. 4734  
13,997  
22,688

Total Levy, \$ 4556.44  
Total Number of Acres  
State of Minnesota,  
COUNTY OF CASS  
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 Village of Federal Dam, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1947.  
Witness my hand and official seal, this 30 day of Dec A. D. 1947  
L. C. Peterson  
County Auditor

SEAL

4556.44  
Rb. 1726.42  
P.P. 2830.02  
4556.44

Original Filed

Korb's Add'n















































Assessment Roll and Tax List of Real Property in the Village of Federal Dam

Form 4 C

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	Rng. or Land				LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
													Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/4%	Homestead Up to \$1,000 25%	Over \$1,000 and Non-Homestead 40%				
Russell Lego		Kolb's Addn	1	2																
"			2																	
"			3																	
"			4																	
"			5																	
"			6																	
Harold Bridge			7																	
"			8																	
"			9																	
"			10																	
"			11																	
"			12																	
R. J. Sloyer + John Pales + Warner Spellman			13	1	3															
+ John Bridge + Warner Spellman			14	2																
"			15	3																
"			16	4																
"			17	5																
"			18	6																
John + Mary Brennick George Purdack			19	7																
Alorence Brennick			20	8																

Cass County, Minnesota, for Taxes for the Year 1947.

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 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
SOLD FOR TAXES						66	13.08	26	13.34													1334 1467	
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														
						6	1.18	0.2	1.20														









