

ASSESSMENT & TAX LIST
Vil. of Federal Dam
1952

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1952.

County, Minn.,

1952.

To According to the requirements of law, I, Assessor of the County, Minn., for the year 1952, containing a list of all 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 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 1949, as amended)

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 for the persons acquiring it.

Sec. 273.27. By whom listed. Personal property shall be listed in the manner following: 1. Every person who owns, or who has the use and control of, any personal property...

Sec. 273.28. Where listed. Personal property shall be listed in the town or district where the owner, agent or trustee resides.

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. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside therein, 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. 273.31. Electric Light and Power Companies. All electric and other power companies engaged in the business of transmitting, distributing or generating electric power shall be listed and assessed in the town or district where the principal place of business of the company is located.

Sec. 273.32. Gas and Water Companies. The personal property pertaining to the business of a gas or water company shall be listed and assessed in the town or district where the principal place of business of the company is located.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transmitting, distributing or generating electric power shall be listed and assessed in the town or district where the principal place of business of the company is located.

Sec. 273.34. Estates of decedents. The personal property of a decedent shall be listed and assessed in the town or district in which the principal place of business of the decedent was carried on at the time of his death.

Sec. 273.35. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the town or district where the assignor or grantor resided at the time of the assignment or conveyance.

Sec. 273.36. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made for the purpose of listing or assessing personal property, shall be liable for the same as if he had committed the crime of perjury.

Sec. 273.37. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall assess the same on the basis of the best judgment and information available to him.

Sec. 273.38. Lists to be verified. Every person required to list his personal property shall make a true and correct statement of all personal property owned by him on May 1 of the current year.

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SUMMARY OF TAX COLLECTION

Original Levy	-	-	-	-	-	\$ 5221.30	
Additions	-	-	-	-	-	\$	
							\$ 5221.30
Abatements	-	-	-	-	-	\$ 115.18	
							\$ 5106.12
COLLECTIONS							
March Settlement	-	-	-	-	-	\$ 1362.59	
June Settlement	-	-	-	-	-	\$ 1310.83	
November Settlement	-	-	-	-	-	\$ 1814.21	
January Settlement	-	-	-	-	-	\$ 24.38	\$ 4512.01
							\$ 594.11
Over Collected	-	-	-	-	-	\$	
Under Collected	-	-	-	-	-	\$	
Delinquent	-	-	-	-	-	\$ 594.11	\$ 594.11
Total	-	-	-	-	-	\$	\$ 5106.12

COLLECTIONS OF TAXES OF 195 OF CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19.....	JUNE SETTLEMENT 19.....	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 19..... to First Monday in Jan. 19.....	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19.....
State—Non-Homestead,	1221	594	1116	18					
State—Homestead,	2503	2443	3345	45					
County Revenue,	14811	14453	19790	265					
County Road and Bridge,	6996	6826	9347	125					
County Welfare,	28031	27359	37463	502					
County Bond and Interest,	7815	7626	10443	140					
Town Revenue,	19129	18666	25559	343					
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,	547	533	730	10					
School Special,	21861	20051	29083	393					
School State Loan, Deficiency	21861	21332	29211	392					
Tuition									
Transportation	1640	1600	2190	29					
CO.	8198	8000	10954	147					
B+2.	1640	1600	2190	29					
	136259	131083	181421	2438					

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Def	Trans.	CO.	B+2.	TOTALS
MARCH SETTLEMENT	Un NA	547	21861		21861	1640	8198	1640	55747
	Totals								
JUNE SETTLEMENT	Un NA	64	1283		2566	192	962	192	5259
	Un NA	469	18768		18766	1408	7038	1408	47157
	Totals	533	20051		21332	1600	8000	1600	53116
NOVEMBER SETTLEMENT	Un NA	06	129		258	19	97	19	528
	Un NA	724	28954		28953	2171	10827	2171	73830
	Totals	730	29083		29211	2190	10954	2190	74358
NOVEMBER to JANUARY	Un NA	10	393		392	29	147	29	1000
	Totals	10	393		392	29	147	29	1000
ADDITIONS									
	Totals								
REDUCTIONS									
	Totals								

KOLB'S ADDITION

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Use Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE	
										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
														Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
Albert Bader		Original Plat	3	"				No		28	600	280	878		157	100	257				
"			4	"				No		60	150		210		84		84				
"			5	"				No													
Vera Bridge			6	"				Yes		60	552		612		153		153				
"			7	"				No		60	450		510		204		204				
"			8	"				No													
Russell Lego			9	"				No		30			30		12		12				
"			10	"				No		30			30		12		12				
Charlotte Grove			11	"				No		30			30		12		12				
"			12	"				Yes		30	602		632		158		158				
Ed + Mabel Mc Reig			1	12				No		20			20		8		8				
"			2	"				No		20			20		8		8				
Min. Dist. Evangelical Lutheran Synod of Minn. Christ other states			1 + 2	13				Exempt													
Gerhardt L. Neurers			3	"				No		30			30		12		12				
Peter E. Neurers			4	"				No		30			30		12		12				
Margaret A. Hanes			5	"				Yes		30	450		480		120		120				
"			6	"				Yes		36			36		9		9				
Albert Backe			7	"				Yes		28			28		7		7				
"			8	"				Yes		34	850		884		221		221				
"			9	"				Yes		28			28		7		7				
										584	3204		4488		832	464	1296				

Cass County, Minnesota, for Taxes for the Year 1952.

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 1953	Life Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
1							51.14	12		51.26	Balance Paid	OCT 26 1953											12.46 Abated
2							20.76	11		20.76	1st Half Paid	FEB 23 1953	2775	3186									
3											2nd Half Paid	AUG 29 1953											
4 SOLD FOR TAXES							3780			3780	1st Half Paid	AUG 29 1953	8951	4433									
5 SOLD FOR TAXES							5040	46		5040	1st Half Paid	MAY 29 1953	2982										
6 SOLD FOR TAXES											2nd Half Paid	OCT 31 1953	1482										
7							296	02		296	2nd Half Paid	MAY 29 1953	12619	149									
8							296	02		296	1st Half Paid	MAY 29 1953		149									
9							296	02		296	2nd Half Paid	SEP 1 1953	12857	149									
10							3904			3904	1st Half Paid	MAY 29 1953	2628	1952									
11 SOLD FOR TAXES							198	02		198	2nd Half Paid	OCT 31 1953	15853	104									
12 SOLD FOR TAXES							198	02		198	1st Half Paid	MAY 19 1953	5856	104									
13											2nd Half Paid	OCT 1 1953	3778										
14							296	02		296	1st Half Paid	MAY 29 1953		149									
15							296	02		296	2nd Half Paid	OCT 1 1953	8563	149									
16							2964			2964	1st Half Paid	OCT 20 1953	13867	1482									
17							222			222	2nd Half Paid	MAY 29 1953	12629	111									
18							172			172													
19							5460			5460													
20							172			172													
							3204	130		3204				4233	9923	11910							

ORIGINAL PLAT

COPIES ADDITION

