

Assessment & Tax List - 1955  
Vol. of Federal Dam



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1955.

County, Minn.

To Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1954, 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. 273.02. By whom listed. Personal Property shall be listed in the manner following: 1. The assessor of the county shall list all of the real and personal property in this state, shall list all of the real and personal property in the hands of a decedent, and shall list all of the real and personal property in the hands of a minor under guardianship.

Sec. 273.03. Personal Property of a partner or agent. The property of a partner or agent in a firm or company, by the partner or agent, by such agent in the name of his principal, as merchandise, provided, personal property shall be listed and assessed in the county, town, or district where owned, agent or trustee resides.

Sec. 273.04. Personal Property of a non-resident. All real and personal property owned by a non-resident, and assessed in the county, town, or district where owned, shall be listed and assessed in the county, town, or district where the principal place of business of such person is located.

Sec. 273.05. Personal Property of a decedent. The personal property of a decedent shall be listed and assessed in the county, town, or district where the decedent resided at the time of his death, and where the same is usually kept.

Sec. 273.06. Personal Property of a minor. The personal property of a minor under guardianship shall be listed and assessed in the county, town, or district where the guardian resides.

Sec. 273.07. Personal Property of a partner, trustee, receiver, or assignee. The personal property of a partner, trustee, receiver, or assignee shall be listed and assessed in the county, town, or district where the partner, trustee, receiver, or assignee resides.

Sec. 273.08. Personal Property of a partner, trustee, receiver, or assignee. The personal property of a partner, trustee, receiver, or assignee shall be listed and assessed in the county, town, or district where the partner, trustee, receiver, or assignee resides.

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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 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 compensation for such service the sum of \$7.50 per day for each day of review member the sum of \$6.00 per day and mileage at the rate of five 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 1955 assessment by G. HOWARD SPAETH, Commissioner of Taxation.













COLLECTIONS OF TAXES OF 1955

V.L.

OF Federal Plan

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1955	JUNE SETTLEMENT 1955	NOV. SETTLEMENT 1955	Amount Collected from Nov. 1954 to First Monday in Jan. 1955	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1955
State—Not Homestead	1513	1458	1067	78					
State—Homestead	1238	2399	1311	211					
County Revenue	8713	16887	9226	1489					
County Road and Bridge	4358	8446	4615	744					
County Welfare	15301	30041	16414	2649					
County Bond and Interest	3101	6011	3287	531					
County House	622	1206	657	107					
Town Revenue	10888	21101	11527	1862					
Town Road and Bridge									
Town Drag									
Town State Loan									
School Local 1 Mill	311	602	338	53					
School Special	12446	23352	12903	2127					
School State Loan									
Deficiency	12443	24115	13176	2127					
Tuition									
Transportation	336	657	356	57					
C. O.	4666	9013	4941	797					
	77636	145312	79811	12832					

	School District No.	LOCAL @ MILL	SPECIAL	STATE LOAN	Deficiency	Transport.	C. O.	TOTALS
MARCH SETTLEMENT	Naun	311	12446		12443	336	4666	30202
	Totals	311	12446		12443	336	4666	30202
JUNE SETTLEMENT	Naun	544	22587		1528	41	573	2944
	Totals	602	23352		24115	657	9043	57763
NOVEMBER SETTLEMENT	Naun	316	12631		544	15	204	1049
	Totals	330	12903		13176	356	4941	31706
NOVEMBER to JANUARY	Naun	53	2127		2127	57	797	5161
	Totals	53	2127		2127	57	797	5161
ADDITIONS								
	Totals							
REDUCTIONS								
	Totals							

or Ceased to be Homesteads

HOMESTEADS

Sec. or Lot	Town or Block	Range	Number of Acres of Land
			Acres 1/16th

Real Estate

Kobler's addition

Personal



































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

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

Original Plat

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY, TOTAL), Total Assessed Value, FINAL EQUALIZED VALUE.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement, June Settlement, November Settlement, Penalty, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Kohl's addition

Personal











Assessment Roll and Tax List of Real Property in the Village of Federal Dam, Cass County, Minnesota, for Taxes for the Year 1955.

\* Indicate Type of Property: R - Residential, C - Commercial, I - Industrial, U - Utility, F - Farm

Original Plat

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for Albert Bader, Mark & Eileen Westcott, Russell Bege, Charlotte Grove, Ed & Mabel McKeig, Minn. Dist. Evangelical Lutheran Synod, Gerhardt P. Neunesser, Peter E. Neunesser, Margret A. Kane, Sivert Backe.

Cass County, Minnesota, for Taxes for the Year 1955.

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 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various tax payments and dates.

Job's addition

Personal



Assessment Roll and Tax List of Real Property in the Village of Federal Home, Minnesota

Cass County, Minnesota, for Taxes for the Year 1955.

Original Plat

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Gold's Addition

Personal

Handwritten summary: 49, 480, 559, 13470, 250, 13660

Handwritten summary: 6172, 3589, 1505, 2394



Assessment Roll and Tax List of Real Property in the Village of Federal Dam, Cass County, Minnesota, for Taxes for the Year 1955.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Original Plat

Kob's addition

PERSONAL



Assessment Roll and Tax List of Real Property in the Village of Federal, Cass County, Minnesota, for Taxes for the Year 1955. \*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, Penalty, November Settlement 1956, Penalty, Collections to First Monday in January 1957, Penalty, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Original Plat

not for sale

Personal















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

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Original Plat

Kolb's Addition

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY, TOTAL ASSESSED), FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.















