

ASSESSMENT & TAX LIST  
**Vil. of Federal Dam**  
1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1948.

County, Minn.,

Assessor of the

1948.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said 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 1945)

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 directed of full age and sound mind, being a resident of this state, shall list it at his \* \* \* personal property.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does or district, where the farm is situated, if the farm is situated in several towns or districts, it shall be listed and assessed in the town, or district where the owner, agent or trustee resides.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed as personal property in the town or district where situated and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products \* \* \* shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Manufacturers. Every manufacturer required to list his property shall also list the value of all articles purchased, or in part, in any process of manufacturing, combining, specifying or rebelling. Every manufacturer and person owning a manufacturing plant shall be listed with and assessed by the commissioner of agriculture, and the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as are attached to and dependent upon the real estate.

Sec. 273.44. Estimated value of decedent's estate. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.46. Assignments and receipts. Personal property in the hands of a decedent shall be listed and assessed at the place of listing before his appointment, on May and July, of the year of his death, and the value of such property shall be assessed at the value of personal property remaining from one county, town, or district under this chapter.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and 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.

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 and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meeting, 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.

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Federal Dam Village - Unorg. School District  
 For Convenience of Auditor in Showing Boundaries of School Districts

Township No. \_\_\_\_\_ Range No. \_\_\_\_\_ Mer. P. M.

0	5	4	3	0	1	
7	6	0	10	11	12	
10	17	13	15	14	19	
10	20	21	22	23	24	
20	23	25	27	28	25	
21	22	23	24	25	26	

INDEX TO SECTIONS

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Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the \_\_\_\_\_ of \_\_\_\_\_ in the  
 County of \_\_\_\_\_ for the Year Ending May 1, 1948.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of 1/8 Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/4 Mill Per Bushel		★ Total Tax		REMARKS		
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.			

Note ★ Assessors will not fill these Columns

Original Plat  
REAL  
Kob's Addition  
PERSONAL

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$	_____
Additions	- - - - -	\$	_____
			\$ _____
Abatements	- - - - -	\$	_____
			\$ _____
			\$ _____
			COLLECTIONS
March Settlement	- - - - -	\$	<u>1,392.31</u>
June Settlement	- - - - -	\$	<u>1,381.35</u>
November Settlement	- - - - -	\$	<u>152.57</u>
January Settlement	- - - - -	\$	<u>89.32</u>
			\$ _____
Over Collected	- - - - -	\$	_____
Under Collected	- - - - -	\$	_____
Delinquent	- - - - -	\$	_____
Total	- - - - -	\$	_____

Original Plat

REAL

Kohl's Addition

PERSONAL

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, 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. 1948, as specified above and amounting to 100 Dollars

Paul S. Jewell  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

January 2 1949

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Village of Federal Dam in said County for the year 1948, 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 received 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,

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 1948.

WITNESS my hand and official seal, the day of 1949.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

194  
I hereby certify that on the first Monday in January 1950, I received of County Treasurer, the Tax List of the of in said County for the year 1948; that I have compared the said list with the Statements received 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 Plat

REAL

Kolb's Addition

PERSONAL



COLLECTIONS OF TAXES OF 194

OF *the Fed. Dam*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1944 to First Monday in Jan. 1947	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1947
State—Non-Homestead,	24 21	14 28	10 27	126					
State—Homestead,	18 61	18 70	10 13	120					
County Revenue,	149 66	150 34	81 61	963					
County Road and Bridge,	46 05	46 26	25 12	296					
County Welfare,	310 19	311 61	167 15	1997					
County Bond and Interest,	50 53	50 76	27 55	325					
Stg.	41 57	41 76	22 67	268					
Town Revenue,	127 91	128 50	67 75	823					
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,	640	642	347	41					
School Special,	191 86	184 45	100 70	1235					
School State Loan,									
Deficiency	257 83	257 00	139 50	1647					
Tuition									
Transportation	11 51	11 57	6 28	74					
B+I	94 02	94 45	51 27	605					
G. O.	63 96	64 25	34 88	412					
	1392 31	1380 35	752 57	8932					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Defic.	Transp.	B+I	G. O.	TOTALS
MARCH SETTLEMENT	School District No. <i>Ma. W.</i>	640	191 86		257 83	1151	9402	6396	62358
	Totals								
JUNE SETTLEMENT	School District No. <i>A-W.</i> <i>Ma-W.</i>	153 587	830 176 15		2214 234 86	100	814 8631	553 5872	4566 57248
	Totals	642	18445		25700	1157	9445	6425	61814
NOVEMBER SETTLEMENT	School District No. <i>A-W.</i> <i>Ma-W.</i>	25 324	374 9716		976 12954	45	366 4761	347 3237	2055 31577
	Totals	349	10090		13750	628	5127	3488	33632
NOVEMBER to JANUARY	School District No. <i>Ma-W.</i>	41	1235		1647	74	605	412	4014
	Totals	41	1235		1647	74	605	412	4014
ADDITIONS	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

Original Plat

REAL

Kohl's Addition

PERSONA







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

Cass County, Minnesota, for Taxes for the Year 1948.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS						FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty Settlement 1949	November Settlement 1949	Penalty Settlement 1949	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS				
		Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	LAND EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS	BUILDINGS AND OTHER STRUCTURES	MACHINERY PERMANENTLY ATTACHED TO REAL ESTATE	TOTAL True Full Value	RURAL		ALL OTHER		MACHINERY PERMANENTLY ATTACHED TO REAL ESTATE			TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	District No.	District No.	District No.	District No.																District No.	District No.	Tax including State Homestead	State Tax on Non-Homestead
											Rate	Rate	Rate	Rate						Rate	Rate	Dollars	Dollars																Dollars	Dollars	Dollars	Dollars
		Original Plat																																								
Unorg. Sch. Dist.		1																																								
Rolland J. Padgham		2				100	1500		1600			640		640																												
Ed L. Hawkenson		3				100	200		300			120		120																												
Village of Federal Dam		4																																								
School		5																																								
Unorg. School Dist.		6																																								
Andrew J. Giffen		7	13						25			10		10																												
"		8	14						25			10		10																												
"		9	15						25			10		10																												
Clarence J. Grace-Lester Swanson		10	16				150		180			72		72																												
"		11	17																																							
"		12	18				75		105			42		42																												
Gina Henderson		13	19						20			8		8																												
Russell J. Henderson		14	20						24			60		60																												
Andrew J. + Hazel C. Giffen		15	21						636			159		159																												
Robert J. Neumann		16	1 3						220			88		88																												
Jean Margaret + Robert J. Neumann		17	2						324			81		81																												
Clay Johnson		18	3						24			6		6																												
Grace Lege		19	4						276			69		69																												
		20							4000			1375		1375																												
						503	3497		4000			375	1000	1375																												

Kolb's Addition



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

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns for 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, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1949, June Settlement 1949, Penalty, November Settlement 1949, Penalty, Collections to First Monday in January 1950, Penalty, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS.

Refund W.# 89717 95 6-10-49 20.90 Abated

Kolb's Addition





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

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Cass County, Minnesota, for Taxes for the Year 1948.

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Kolb's Addition

PERSONA



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		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of 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	District No.	District Rate																		District No.	District Rate	District No.	District Rate	
											Acres	100ths	Homestead Up to \$4,000 20%																												Over \$4,000 and Non-Homestead 33 1/3%
Harold Bridge	"	Kael's Add'n.	7	2		15			15			6		6				6							128	02	130	1	PAID IN FULL MAY 2 5 1949	6041			130								
			8			15			15			6		6				6								128	02	130	2	PAID IN FULL MAY 2 5 1949	6041			130							
			9			15			15			6		6				6									128	02	130	3	PAID IN FULL MAY 2 5 1949	6041			130						
			10			15			15			6		6				6									128	02	130	4	PAID IN FULL MAY 2 5 1949	6041			130						
			11			15			15			6		6				6										128	02	130	5	PAID IN FULL MAY 2 5 1949	6041			130					
			12			15			15			6		6				6										128	02	130	6	PAID IN FULL MAY 2 5 1949	6041			130					
John Balgo + Harvey J. Spillman		"	1	3		16			16		4		4							4					86	02	86	7	PAID IN FULL MAY 3 1 1949												
"	"		2			16			16		4		4							4					86		86	8	PAID IN FULL MAY 3 1 1949												
"	"		3			16	180		196		49		49							49						1048		1048	9	PAID IN FULL MAY 3 1 1949	8418			1456							
"	"		4			16			16		4		4							4						86		86	10	PAID IN FULL MAY 3 1 1949											
"	"		5			16			16		4		4							4						86		86	11	PAID IN FULL MAY 3 1 1949											
"	"		6			12			12		3		3							3						64		64	12	PAID IN FULL MAY 3 1 1949											
George Pundsack		"	7			16	100		116		29		29						29						620		620	13	SOLD FOR TAXES												
"	"		8			16			16		4		4						4						86		86	14	SOLD FOR TAXES												
"	"		9			16			16		4		4						4						86		86	15	SOLD FOR TAXES												
"	"		10			16			16		4		4						4						86		86	16	SOLD FOR TAXES												
"	"		11			16			16		4		4						4						86		86	17	SOLD FOR TAXES												
"	"		12			16			16		4		4						4						86		86	18	SOLD FOR TAXES												
State of Minnesota					262		280		542		113		36		149				113						3188	12	3200						2236			964					









