

ASSESSMENT & TAX LIST - 1967

Vil. of Longville

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 Personal Property, and make such changes in Real Estate as are required in the old-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. 272.01. 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 the first day of 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 by 1. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property.

2. He shall also list separately, and in the name of his principal, all property which is owned, held, loaned, or otherwise controlled by him as agent or attorney.

3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, shall be listed by the receiver.

6. The property of a body politic or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, shall be listed in the name of the principal, as such agent.

9. Personal property of a partnership, shall be listed by the partner or partner provided personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property, where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and other personal property, shall be listed and assessed for domestic purposes, or for the furnishing or equipment of the family and shall be listed and assessed in the district where the same is usually kept.

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 his business is carried on.

Sec. 273.30. 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 farm is situated in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other structures, and all machinery, tools, and other personal property owned and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transportation of gas, oil, or steam, shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline and other structures, and all machinery, tools, and other personal property owned and engaged in the operations of business of transportation, shall be listed with and assessed by the Commissioner of Taxation. This addition shall not apply to the assessment of the personal property of pipeline companies engaged primarily in the business of commercial gas companies.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment. The personal property of electric light and power companies, and other companies, shall be listed and assessed in the county, town, or borough in which the principal place of business of such company is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the county, town, or borough in which the principal place of business of such company is located.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. Personal property of electric light and power companies, shall be listed and assessed in the county, town, or borough in which the principal place of business of such company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment. The personal property of electric light and power companies, and other companies, shall be listed and assessed in the county, town, or borough in which the principal place of business of such company is located.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to the business of a merchant, and the product of this state, and the value of his property, the product of this state, for which he is liable for taxation in any property in this state.

Minnesota Statutes 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books to be used in 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 his own knowledge, 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 \$1.50 per day for each day necessarily consumed 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 county, the place for listing and assessing shall be determined by the assessor in different counties by the Commissioner of Taxation.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of his property in whole or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer in any process of manufacturing shall state also the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as are exempt from taxation.

Sec. 273.44. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. 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. 273.46. 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. 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. 273.48. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed, in copy of the statement of personal property, the amount as he believes to be the true value thereof.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any building, or structure, and view the same and take any measurements thereon.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made for the purpose of assessing property, or for the purpose of assessment, who shall wilfully make any statement, as to any material matter which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.13. Classification of property. Subdivision 1. Movables. All real and personal property subject to a general property tax, and not subject to any other form of taxation, shall be classified as follows: Class 1. All household goods and furniture, including household goods and furniture, shall be valued and assessed at 10 per cent of its true and full value.

Class 2. All household goods and furniture, including household goods and furniture, shall be valued and assessed at 10 per cent of its true and full value.

Class 3. All agricultural products, except as provided by class three, shall be valued and assessed at 25 per cent of its true and full value.

Class 4. All property not included in the preceding classes shall be valued and assessed at 25 per cent of its true and full value.

Class 5. All direct products of the blast and open hearth furnaces, shall constitute class 1a and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 6. All direct products of the blast and open hearth furnaces, shall constitute class 1b and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 7. All direct products of the blast and open hearth furnaces, shall constitute class 1c and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 8. All direct products of the blast and open hearth furnaces, shall constitute class 1d and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 9. All direct products of the blast and open hearth furnaces, shall constitute class 1e and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 10. All direct products of the blast and open hearth furnaces, shall constitute class 1f and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 11. All direct products of the blast and open hearth furnaces, shall constitute class 1g and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 12. All direct products of the blast and open hearth furnaces, shall constitute class 1h and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 13. All direct products of the blast and open hearth furnaces, shall constitute class 1i and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 14. All direct products of the blast and open hearth furnaces, shall constitute class 1j and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 15. All direct products of the blast and open hearth furnaces, shall constitute class 1k and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 16. All direct products of the blast and open hearth furnaces, shall constitute class 1l and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 17. All direct products of the blast and open hearth furnaces, shall constitute class 1m and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 18. All direct products of the blast and open hearth furnaces, shall constitute class 1n and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 19. All direct products of the blast and open hearth furnaces, shall constitute class 1o and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 20. All direct products of the blast and open hearth furnaces, shall constitute class 1p and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 21. All direct products of the blast and open hearth furnaces, shall constitute class 1q and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 22. All direct products of the blast and open hearth furnaces, shall constitute class 1r and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 23. All direct products of the blast and open hearth furnaces, shall constitute class 1s and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 24. All direct products of the blast and open hearth furnaces, shall constitute class 1t and shall be valued and assessed at 15 per cent of the full and true value thereof.

Real Estate

Re-Arrangement Plat

South Longville

1957

Bill Longville

Assessment of

COLLECTIONS OF TAXES OF 1957

Village OF Longville, CASS COUNTY, MINNESOTA

NAME OF OWNER	FUNDS			Amount Collected from Nov. 1957 to First Monday in Jan. 1958	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1958
	MARCH SETTLEMENT 1957	JUNE SETTLEMENT 1957	NOV. SETTLEMENT 1957						
State-Non-Homestead	4068	5565	2167	225					
State-Homestead	3811	8626	3154	203					
County Revenue	19393	43889	16049	1034					
County Road and Bridge	9512	21528	7872	507					
County Welfare	29701	67672	24745	1594					
County Bond and Interest	2746	6214	2272	146					
Welfare deficit	1782	4033	1474	96					
R. & B. Fed. Proj.	3170	7176	2624	169					
PERA	1858	4206	1538	99					
Town Revenue	6342	14352	5249	338					
Town Road and Bridge									
Town Drag									
Town State Loan									
Five Phone Advertising PERA	6088	13778	5038	324					
School Local 1 Mill	634	1436	524	33					
School Special	25367	57409	20992	1353					
School State Loan									
Deficiency	39952	90419	33065	2130					
Tuition									
Transportation	647	1464	536	36					
C.O.	6342	14352	5248	338					
Co. nurse	1269	2870	1050	68					
R. & B. Bldg.	1269	2870	1050	68					
Cass Co. Agri.	318	718	263	17					
	164469	368577	134910	8778					

MARCH SETTLEMENT	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	Transp.	C.O.	TOTALS
	Un 71A	634	25367		39952	647	6342	72942
	Totals	634	25367		39952	647	6342	72942
	School District No.							
	Un 71A	1436	57409		90419	1464	14352	165080
	Totals	1436	57409		90419	1464	14352	165080
	School District No.							
	Un 71A	524	20992		33065	536	5248	60365
	Totals	524	20992		33065	536	5248	60365
	School District No.							
	Un 71A	33	1353		2130	36	338	3890
	Totals	33	1353		2130	36	338	3890
	School District No.							
	Totals							
	School District No.							
	Totals							

Real Estate

Re-Arrangement Plat

South Longville

Assessment Roll and Tax List of Real Property in the Village of Longville

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

Form 30 (1957) Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Real Estate

Village of Longville

Re-arrangement Plat

South Longville

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, 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.

Assessment Roll and Tax List of Real Property in the Village of Longville, Cass County, Minnesota, for Taxes for the Year 1957.

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

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, TAXES, PAID, WHEN PAID, etc.

Village of Longville

Re-arrangement Plat

South Longville

Normal

Assessment Roll and Tax List of Real Property in the Village of Longville of Longville

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

Form 30 (36) State of Minnesota. Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOM NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Sec. of Lot, Town or Block, Reg., Number of Acres of Land, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY, TOTAL ASSESSED), and FINAL EQUALIZED VALUE.

Leonard C. & Seda M. Sabaka
Harry & Alice Carpenter
Note: Block 2, 3 & 4 are in Block 5. See Re-arrangement Plat.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES (SOLD FOR, District, Rate, Mills), SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Summary totals for the year 1957, including total assessed value, total taxes, and total delinquent tax and penalty.

Village of Longville

Re-arrangement Plat South Longville

Assessment Roll and Tax List of Real Property in the Village of Longville of Langville

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

Village of Longville

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		TRUE AND FULL VALUATIONS										TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE					
		SUNDIVISION	Sec. of Lot	Town of Block	Rng.	Number of Acres of Land	Acres	LAND EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS					TOTAL True and Full Value				ASSESSED VALUATIONS				
								RURAL	ALL OTHER	MACHINERY	TOTAL	RURAL					ALL OTHER	MACHINERY	TOTAL		
Orville B. & Eudolyn M. Johnson		Village of Longville	5																		
State of Minnesota																					
Allen Stone Equipment Co., Inc.																					
H.W. Suttler																					
Emil S. & Elsie J. Handeland																					
Harry J. & Marie J. Hardy																					
John A. & Granite Tabaka																					
"																					
L.E. Day																					
Geo. M. & Anna B. Garner																					
"																					
"																					
Leonard & Ida Tabaka																					
Raymond W. Tabaka																					
Russell V. & Helen E. Nyvall																					
Leonard & Ida Tabaka																					
Ralph A. & Selma Manders																					

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 Receipts	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	
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		
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Re-Arrangement Plat South Longville

Assessment Roll and Tax List of Real Property in the Village of Longville

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

Form 30 (5-51) Minnesota Taxation, Minneapolis. Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Village of Longville

Re-Arrangement Plat

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS (RURAL, ALL OTHER), ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES (SOLD FOR, District No., Rate, etc.), SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and REMARKS.

South Longville

