

ASSESSMENT & TAX LIST

Vil. of Pillager

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, CAS County, APR 15 1947.

Andrew Swadberg, Jr., Assessor of the Vil. of Chicago 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, 1946, 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. County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

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. 272.01. Personal property shall be listed and assessed annually with reference to May 1, and if acquired on the 1st day, shall be listed by or for the persons acquiring it.

Sec. 272.02. 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.

Sec. 272.03. Certain personal property, where listed. All real and personal property, used by the owner for the purpose of agriculture, horticulture, stock raising, or other business, shall be listed and assessed in the county, town, or district where owned, or in the county, town, or district where the principal place of business of the owner is located.

Sec. 272.04. Estates of decedents. The personal property of a decedent, at the time of his death, shall be listed and assessed at the place of listing at the time of his death.

Sec. 272.05. Persons under Guardianship. The personal property of a person under guardianship shall be listed and assessed at the place where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 272.06. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place where the assignor or grantor resided at the time of his death.

Sec. 272.07. Property moved between May and July. The personal property of a person who has moved from one county, town, or district to another, shall be listed and assessed in the county, town, or district where he resided at the time of his death.

Sec. 272.08. Property of non-resident. When the owner of real or personal property in this state is a non-resident of this state, the property shall be listed and assessed in the county, town, or district where the property is situated.

Sec. 272.09. Farm property. Farm property of a person who is a resident of this state shall be listed and assessed in the county, town, or district where the farm is located.

Sec. 272.10. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the county, town, or district where the business is carried on.

Sec. 272.11. Property of non-resident. When the owner of real or personal property in this state is a non-resident of this state, the property shall be listed and assessed in the county, town, or district where the property is situated.

Sec. 272.12. Property of non-resident. When the owner of real or personal property in this state is a non-resident of this state, the property shall be listed and assessed in the county, town, or district where the property is situated.

Sec. 272.13. Property of non-resident. When the owner of real or personal property in this state is a non-resident of this state, the property shall be listed and assessed in the county, town, or district where the property is situated.

Sec. 272.14. Property of non-resident. When the owner of real or personal property in this state is a non-resident of this state, the property shall be listed and assessed in the county, town, or district where the property is situated.

Sec. 272.15. Property of non-resident. When the owner of real or personal property in this state is a non-resident of this state, the property shall be listed and assessed in the county, town, or district where the property is situated.

Sec. 272.16. Property of non-resident. When the owner of real or personal property in this state is a non-resident of this state, the property shall be listed and assessed in the county, town, or district where the property is situated.

Sec. 272.48. Where listed in case of doubt. In case of doubt as to where real or personal property shall be listed and assessed, the assessor shall determine the place for listing and assessing shall be determined by the place for listing and assessing in the county, town, or district where the property is situated.

Sec. 272.49. Lists to be verified. Every person required to list property for taxation shall make and deliver to the assessor a true and correct list of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property owned by him on May 1 of the current year.

Sec. 272.50. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling or other building, or structure, and view the same and the property therein.

Sec. 272.51. False statement regarding taxes. Every person who, in making any return or statement for the purpose of assessing any tax or assessment, who shall wilfully make any statement or give any information which he knows to be false, shall be guilty of a misdemeanor.

Sec. 272.52. Classification of property. Subdivision 1. How classified. All real and personal property subject to tax shall be classified for purposes of taxation as follows: Class 1. Real estate, except land used for agriculture, horticulture, stock raising, or other business, and land used for agriculture, horticulture, stock raising, or other business, and land used for agriculture, horticulture, stock raising, or other business.

Subdivision 2. Class 1. Real estate, except land used for agriculture, horticulture, stock raising, or other business, and land used for agriculture, horticulture, stock raising, or other business, and land used for agriculture, horticulture, stock raising, or other business.

Subdivision 3. Class 2. All household goods and furniture, including electric, mechanical, and other household appliances, and all other personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three, and class three and in stocks of merchandise and in stocks of agricultural products, all agricultural products, and all other personal property, shall be assessed at 25 per cent of the full and true value thereof.

Subdivision 5. Class 4. All agricultural products in the hands of the producer shall constitute class three, and shall be valued at 25 per cent of the full and true value thereof.

Subdivision 6. Class 5. Livestock, poultry, all horses, mules, and swans used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by an owner in any agricultural business, shall be assessed at 25 per cent of the full and true value thereof.

Subdivision 7. Class 6. All property not included in the preceding subdivisions shall be assessed at 25 per cent of the full and true value thereof.

Section 273.03. Minnesota Statutes 1945. Assessment; Mode. 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 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 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.

Park's Add'n. Bacon's Add'n. Bacon's & Kunkel's Add'n. Peterson's Add'n.

List of Lands in the _____ of _____, County of _____, Minn., for the Year 19____, Which have Become Homesteads or Ceased to be Homesteads
 SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 214 Miller-Davis Company, Minneapolis, State Form No. 67

LANDS BECOMING HOMESTEADS					LANDS CEASING TO BE HOMESTEADS				
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Number of Acres of Land
		Sec. or Lot	Town or Range				Sec. or Lot	Town or Range	
				Acres 100ths					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.)

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or 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
Mabel M. Lee, now purchased by Arthur Berndt	1 acre of Lot 2 Sec. 20 T. 133 R. 36 New Homestead	Sec 20	T 133 R 36	200	Finishing of house	40	✓
Lucia Beckers Johnson	Lots 1 & 2 Bacons addition Block 1, New Homestead			200	Finishing of house	30	✓
Harvey Soenboren	Restaurant			300	Remodelling of restaurant	120	✓
Oscar H. Sandberg	garage			1000	New garage	400	✓
Senard & Georgia Morgan				325	Erection of 2 cottages	139	✓
Winnie Park Serberg				450	New house 20x30	100	✓
Frankie Pearl Collett				150	New garage 18x32	37	✓
Cecily Rozetta Stebb				300	Finishing of cottage	7500	✓

Peterson's Add'n.
 Bacon's Add'n.
 Bacon's & Kinkei's Add'n.
 Bacon's 2nd Add'n.
 Park's Add'n.

Assessment of

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED his, the 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 Pillager in said County for the year A. D. 1947, as specified above and amounting to \$0.00 Dollars

Paul D. Jewell
County Treasurer

JAN - 3 - 1949 194

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:
Sir - I herewith return to you the Tax List for the Village of Pillager 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 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,
Paul D. 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, this _____ day of _____ 1948.

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1949, I received of _____ 194 _____ 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 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.

Peterson's Add'n. Bacon's Add'n. Bacon's Add'n. Bacon's Add'n. Bacon's Add'n. Park's Add'n.

Assessment of

TABULAR SCHEDULE OF VALUATIONS,

RATES AND TAXES

LEVIED IN THE Village OF Pillager

COUNTY OF CASS, STATE OF MINNESOTA

NAME OF OWNER

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 Town Tax	Local	Special	Transp.	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def.	Transp.	Total School Taxes	FUNDS	Rate	Amounts			
1			7288	17,447	10,695	35430					3.02	22.	7.2	48.	18.	95.2	20.	20.			20.	1	30.	10.8	42.	1.8	85.6	208.82	729	218.60	7870	30605	1311	62375	State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,			
2			Rural 5547	Urban 19188	P.P. 10,695	Total 35,430					4.07																											
3																																						
4																																						
5																																						
6																																						
7																																						
8																																						

Val. R.R. H 14,347
77H 10,388
JP 10,695
35,430

Total Number of Acres 8150.60
Total Levy, \$ 8150.60

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 several Tax Funds levied thereon for the year A. D. 1947, in said County, the several rates of Taxation and Totals of the

Witness my hand and official seal, this 30 day of June A. D. 1947

SEAL

J. C. Peterson
County Auditor

Peterson's Add'n. Bacon's Add'n. Bacon's & Kinke's Add'n. Bacon's 2nd Add'n. Park's Add'n.

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Use Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Town or Block	Rftg.				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
														Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/4%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
Cass-Crow Wing Co-operative Ass'n.		1 100'x150' of NW 1/4 of SW 1/4	16	133	20	35	1														
Henry E. Dilley		2 155'x516'x234'x383'x150'x183' lease 100'x150' of NW 1/4 of SW 1/4				218															
John W. Lee		3 Part of NW 1/4 of SW 1/4 less 2.53 acs				16.97															
Harold Skonard	Frank L. Allen M. Allen	4 150'x150' of NW 1/4 of SW 1/4				50															
Cass County Agr. Society		5 SW 1/4 of NE 1/4						Exempt													

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	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																		% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.
1						180		42.08	74	4282	1 PAID IN FULL	DEC 31 1946	13638																									
2						127		29.70	52	3022	2												30.22 of 33.24															
3	#123							25.06		2506	3	2nd Half Paid	OCT 11 1946	11829			1253																					
4						210		49.10	86	4996	3 1st Half Paid	JUN 7 1946	6738										2498 of 27.48															
5											4	1st Half Paid	JUL 10 1946	10075			2498																					

123 517 25.06 20 148.06
 123 517.640 145.94

Peterson's Add'n.
 Bacon's Add'n.
 Bacon & Kinkel's Add'n.
 Bacon's 2nd Add'n.
 Part's A

Assessment Roll and Tax List of Real Property in the

Village of Pillsbury

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		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
											Acres	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
Nancy A. Dorsey		Part of Lot 2	20	133	30				75									
Alta M. + Sammie E. Hatchell		3.84 acs of Lot 2							384									
Mabel M. Lee	Hazel H. Berndt	1 ac of Lot 2							1									
E. O. Anderson		1 ac of Lot 2							112									
Harold Dorsey		1 ac of Lot 2							1									
Alfred + Beryl Louche		8 x 20 rds in NW Cor of Lot 2							1									
Hilda H. Fisher		71.20 rds of W. 56 rds of Lot 2							700									
Amelia Williams	Other A. Williams	1.17 acs of Lot 2							117									
Frank Palmer		2 acs of Lot 2							2									
Curtis + Jeanette Karnshell		1 ac of Lot 2							1									
Raleigh Mc Guire		100' x 9 rds of Lot 1							34									

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																	
1	#109						2222			2222	1	2nd Half Paid JUN 29 1948	12710			1111							
2	#142						2894			2894	2	2nd Half Paid JUL 28 1948	7624			1447							
3	#103						2100			2100	3	PAID IN FULL JUN 23 1948	8648			2100							
4	#180						3668			3668	4	2nd Half Paid OCT 30 1948	15294			1834							
5	#218						4444			4444	5	PAID IN FULL JUN 28 1948	8870			1182							
6	#58						1182			1182	6	PAID IN FULL JUL 15 1948	10352			2282							
7	#112						2282			2282	7	PAID IN FULL APR 15 1948	452			478							
8	#23						468	10		478	8	PAID IN FULL MAY 10 1948	4976			998							
9	#48						978	20		998	9	PAID IN FULL JUN 23 1948	8647			1550							
10	#76						1550			1550	10	2nd Half Paid OCT 30 1948	13120			61							
11	#6						122			122	11	1st Half Paid JUN 28 1948	8907										
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
	#1004						2190	30		2190													

Peterson's Add'n. Bacon's Add'n. Bacon's Add'n. Bacon's 2nd Add'n. Park's Add'n.

Form 4 C

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

TRUE AND FULL VALUATIONS

ASSESSED VALUATIONS

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

Peterson's Additions

Ruth Swanson

Andrew Swedberg, Jr

Swedish Baptist Church of P. Meyer

Chas. & Sarah C. Wilson

Lela Curtice

Lot 213 Exempt

George K. Wilson

H 734

17154

17154

Peterson's Add'n, Bacon's Add'n, Bacon's & Kinkel's Add'n, Bacon's 2nd Add'n, Park's Add'n

Assessment Roll and Tax List of Real Property in the _____ of _____

Form 4 C - 1947

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

TRUE AND FULL VALUATIONS

ASSESSED VALUATIONS

FINAL EQUALIZED VALUE

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

No. School District
Indicate Homestead Yes or No
Indicate Agricultural Yes or No

LAND Exclusive of Structures and Improvements
Dollars

BUILDINGS and Other Structures
Dollars

MACHINERY Permanently Attached to Real Estate
Dollars

TOTAL True and Full Value
Dollars

RURAL
Homestead Up to \$4,000 20%
Over \$4,000 and Non-Homestead 33 1/3 %
Dollars

ALL OTHER
Homestead Up to \$4,000 25%
Over \$4,000 and Non-Homestead 40%
Dollars

MACHINERY Permanently Attached to Real Estate 33 1/3 %
Dollars

TOTAL ASSESSED VALUE
Dollars

Total Assessed Value as Equalized by the Board of Review
Dollars

Dollars

SOLD FOR TAXES

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION
District No. 12345
Rate 20.17 Mills
District No. 12345
Rate 22.34 Mills
District No. 12345
Rate 24.56 Mills

Tax including State Homestead
Mills

State Tax on Non-Homestead
Mills

SPECIAL TAXES
\$ cts.

TOTAL TAXES
\$ cts.

PAID

WHEN PAID
Month Day Year

Number of Receipt

March Settlement 1948
\$ cts.

June Settlement 1948
\$ cts.

Penalty
\$ cts.

November Settlement 1948
\$ cts.

Penalty
\$ cts.

Collections to First Monday in January 1949
\$ cts.

Penalty
\$ cts.

Delinquent on First Monday in January 1949
\$ cts.

Total Delinquent Tax and Penalty
\$ cts.

REMARKS

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20

Grand Totals:

H. 5011 9336 = 14347
7. H. 2277 8111 = 10388
7288 17447 = 24735

A. 148538
na. 4078.86
55424 4212 580636

Peterson's Add'n.
Bacon's Add'n.
Bacon's & Kinkol's Add'n.
Bacon's 2nd Add'n.
Hiverside Add'n.
PARK'S ADD'n.