

ASSESSMENT & TAX LIST

Ansel
1952

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1952.

County, Minn.,

To _____, Assessor of the _____ of _____

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books 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. 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 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. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property.
2. Personal property owned by a decedent, but not yet distributed, shall be listed and assessed in the name of his principal, all interests and other personal property inherited, 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 for whose benefit it is held in trust, or by the trustee of the estate of a deceased person, by the executor or administrator.
4. The property of a corporation whose assets are in the hands of a receiver, by the receiver.
5. The property of a body politic or corporation, by the proper agent or officer thereof.
6. The property of a firm or company, by a partner or agent thereof.
7. The property of a partnership, by a partner or agent thereof.
8. The property of manufacturers and others in the hands of an agent, by such agent in the name of the principal, as merchandise.

Sec. 273.03. Where listed. Where listed in the name of the principal, town, or district where owner, agent or trustee resides.

Sec. 273.07. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, jewelry, books, and other articles, shall be listed by the owner for personal and domestic purposes, or for the furnishing of equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.09. Merchants and manufacturers. The personal property of merchants and manufacturers, and of any manufacturer, retailer or contractor shall be listed and assessed in the town or district where his business is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property shall be listed and assessed in several towns or districts, if such property is situated in more than one town or district, where the farm is situated, it shall be listed and assessed in the town or district in which the principal place of business of such person is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company, shall be listed and assessed in the town or district where the same are usually kept.

Sec. 273.36. Pipeline companies. Subdivision 1. Personal property owned by pipeline companies, except distribution lines, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.37. Electric Light and Power Companies and others of personal property with situs outside corporate limits of Villages, Cities, and Boroughs. Subdivisions 1 and 2. Electric Light and Power Companies and others of personal property with situs outside corporate limits of Villages, Cities, and Boroughs, shall list and assess their personal property, including machinery, equipment, and other articles, having a fixed situs outside of the county in which the principal place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others of personal property with situs outside corporate limits of Villages, Cities, and Boroughs. Subdivisions 1 and 2. Electric Light and Power Companies and others of personal property with situs outside corporate limits of Villages, Cities, and Boroughs, shall list and assess their personal property, including machinery, equipment, and other articles, having a fixed situs outside of the county in which the principal place of business of the company is located.

Sec. 273.39. Merchants; Consignees. For the purpose of this section, a merchant is a person who has a business in this state, and who is required to list for taxation any property the product of this state, nor the value of which exceeds \$500.00.

value of any property consigned to him from any other place for the sale of such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of the personal property, or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning or operating a sawmill, sawing mill, or planing mill, or any other mill, shall state the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.25. Lists to be made. Lists shall be made of the personal property of a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignments and assignments. Personal property in the hands of a partner or agent of a firm or company, shall be listed and assessed in the name of the firm or company, by a partner or agent thereof.

Sec. 273.47. Property moved between May and July. The personal property of a person who moves from one town or district to another between May 1 and July 1, shall be assessed in the town or district in which he is first called upon by the assessor to list his property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year in the county, town, or district in which he is to be assessed.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter, listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Commissioner of Equalization.

Sec. 273.50. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.51. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.52. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.53. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.54. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.55. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.56. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.57. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.58. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.59. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.60. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.61. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.62. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.63. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.64. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.65. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.66. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.67. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.68. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.69. Lists to be made. Lists shall be made of the personal property owned by a decedent and of the personal property of a partner or agent of a firm or company, by the executor or administrator, or by the partner or agent thereof, where the guardian resides and of every other person under guardianship, where the ward resides.



County Auditor.

SUMMARY OF TAX COLLECTION

Original Levy	-	-	-	-	-	\$ 7533.18	
Additions	-	-	-	-	-	\$	
							\$ 7533.18
Abatements	-	-	-	-	-	\$ 132.68	
							\$ 7400.50
COLLECTIONS							
March Settlement	-	-	-	-	-	\$ 1343.13	
June Settlement	-	-	-	-	-	\$ 2093.31	
November Settlement	-	-	-	-	-	\$ 1804.80	
January Settlement	-	-	-	-	-	\$ 24.22	\$ 5265.46
							\$ 2135.04
Over Collected	-	-	-	-	-	\$	
Under Collected	-	-	-	-	-	\$	
Delinquent	-	-	-	-	-	\$ 2135.04	\$ 2135.04
Total	-	-	-	-	-	\$	\$ 7400.50

COLLECTIONS OF TAXES OF 1952 OF *Town* *Knell* CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1953	JUNE SETTLEMENT 1953	NOV. SETTLEMENT 1953	Amount Collected from Nov. 1952 to First Monday in Jan. 1953	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1953
State—Non-Homestead,	1434	1006	860	26					
State—Homestead,	2997	4699	4052	54					
County Revenue,	17736	27805	23974	320					
County Road and Bridge,	8577	13133	11324	151					
County Welfare,	33573	52635	45383	605					
County Bond and Interest,	9359	14672	12651	169					
Town Revenue,	6217	9747	8404	112					
Town Road and Bridge,	16361	25651	22116	295					
Town Drag,	654	1026	885	11					
Town State Loan,									
School Local 1 Mill,	654	1026	885	12					
School Special,	16362	25651	22115	296					
School State Loan,									
Deficiency	9712	15227	13128	175					
Tuition									
Transportation	1963	3078	2654	35					
C.O.	8914	13975	12049	161					
	134313	209331	180480	2422					

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency Transp.	C.O.	TOTALS
MARCH SETTLEMENT						
School District No. 28-117A	654	16362		9712	1963	31305
Totals	654	16362		9712	1963	37305
JUNE SETTLEMENT						
School District No. 28-117A	1026	25651		15227	3078	58957
Totals	1026	25651		15227	3078	58957
NOVEMBER SETTLEMENT						
School District No. 28-117A	885	22115		13128	2654	50881
Totals	885	22115		13128	2654	50881
NOVEMBER to JANUARY						
School District No. 28-117A	12	296		175	35	679
Totals	12	296		175	35	679
ADDITIONS						
School District No.						
Totals						
REDUCTIONS						
School District No.						
Totals						

Assessment Roll and Tax List of Real Property in the *Lawrence* of *Assel*

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						TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	November Settlement 1953	Collection to First Monday in January 1954	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		SUBDIVISION	Sec. of 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	District No.		District Rate	District No.	District Rate	District No.	District Rate												
											Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%										District No.											
<i>Lawrence & Marine Carabon</i>		<i>NE 1/4 of NW 1/4</i>	<i>2</i>	<i>137</i>	<i>32</i>	<i>40 31</i>			<i>290</i>				<i>58</i>	<i>290</i>	<i>58</i>		<i>22</i>	<i>117</i>		<i>1178</i>											<i>1178</i>				
		<i>NW 1/4 of NE 1/4</i>				<i>40 05</i>			<i>175</i>				<i>35</i>	<i>175</i>	<i>35</i>		<i>65</i>	<i>35</i>		<i>710</i>										<i>710</i>					
		<i>SW 1/4 of NE 1/4</i>				<i>40</i>		<i>100</i>	<i>215</i>				<i>63</i>	<i>275</i>	<i>63</i>		<i>65</i>	<i>63</i>		<i>1320</i>									<i>1320</i>						
<i>Harry R. & Della A. Dushak</i>		<i>SE 1/4 of NE 1/4</i>				<i>40</i>			<i>325</i>				<i>65</i>	<i>325</i>	<i>65</i>		<i>65</i>	<i>65</i>		<i>1320</i>									<i>1320</i>						
<i>Leland & Leora Beavers</i>		<i>NE 1/4 of NW 1/4</i>				<i>39 79</i>		<i>775</i>	<i>1015</i>	<i>203</i>		<i>203</i>		<i>945</i>	<i>189</i>		<i>98</i>	<i>98</i>		<i>4122</i>			<i>PAID IN FULL</i>	<i>MAY 29 1953</i>		<i>8358</i>		<i>19905</i>							
<i>Robert Henry Schmidgen</i>		<i>NW 1/4 of NW 1/4</i>				<i>39 53</i>		<i>185</i>	<i>490</i>	<i>98</i>		<i>98</i>		<i>475</i>	<i>95</i>		<i>97</i>	<i>95</i>		<i>1990</i>			<i>PAID IN FULL</i>	<i>APR 28 1953</i>		<i>3864</i>		<i>19905</i>				<i>1990</i>			
<i>Leslie Whitwood</i>		<i>SW 1/4 of NW 1/4</i>				<i>40</i>		<i>180</i>	<i>465</i>	<i>93</i>		<i>93</i>		<i>465</i>	<i>93</i>		<i>97</i>	<i>93</i>		<i>1970</i>												<i>1970</i>			
<i>Leland & Leora Beavers</i>		<i>SE 1/4 of NW 1/4</i>				<i>40</i>			<i>250</i>	<i>50</i>		<i>50</i>		<i>250</i>	<i>50</i>		<i>50</i>	<i>50</i>		<i>1016</i>			<i>PAID IN FULL</i>	<i>MAY 29 1953</i>		<i>8358</i>		<i>10165</i>							
<i>Frank Mudek</i>		<i>NE 1/4 of SW 1/4</i>				<i>40</i>			<i>40</i>	<i>8</i>		<i>8</i>		<i>40</i>	<i>8</i>		<i>8</i>	<i>8</i>		<i>162</i>												<i>162</i>			
<i>Leslie Whitwood</i>		<i>NW 1/4 of SW 1/4</i>				<i>40</i>			<i>210</i>	<i>42</i>		<i>42</i>		<i>210</i>	<i>42</i>		<i>42</i>	<i>42</i>		<i>852</i>												<i>852</i>			
<i>Leonard & Anna Curfield</i>		<i>SW 1/4 of SW 1/4</i>				<i>40</i>		<i>180</i>	<i>535</i>	<i>109</i>		<i>109</i>		<i>520</i>	<i>104</i>		<i>104</i>	<i>104</i>		<i>2172</i>			<i>2nd Half Paid</i>	<i>OCT 31 1953</i>	<i>1086</i>	<i>1086</i>									
		<i>SE 1/4 of SW 1/4</i>				<i>40</i>			<i>40</i>	<i>8</i>		<i>8</i>		<i>40</i>	<i>8</i>		<i>8</i>	<i>8</i>		<i>162</i>			<i>1st Half Paid</i>	<i>MAY 29 1953</i>			<i>81</i>	<i>81</i>							
		<i>NE 1/4 of SE 1/4</i>				<i>40</i>		<i>495</i>	<i>825</i>	<i>165</i>		<i>165</i>		<i>781</i>	<i>156</i>		<i>156</i>	<i>156</i>		<i>3350</i>												<i>3350</i>			
<i>Harry R. & Della R. Dushak</i>		<i>NW 1/4 of SE 1/4</i>				<i>40</i>			<i>395</i>	<i>79</i>		<i>79</i>		<i>395</i>	<i>79</i>		<i>79</i>	<i>79</i>		<i>1604</i>												<i>1604</i>			
		<i>SW 1/4 of SE 1/4</i>				<i>40</i>			<i>240</i>	<i>48</i>		<i>48</i>		<i>240</i>	<i>48</i>		<i>48</i>	<i>48</i>		<i>974</i>												<i>974</i>			
		<i>SE 1/4 of SE 1/4</i>				<i>40</i>			<i>330</i>	<i>66</i>		<i>66</i>		<i>330</i>	<i>66</i>		<i>66</i>	<i>66</i>		<i>1340</i>												<i>1340</i>			
									<i>5970</i>	<i>1194</i>		<i>1194</i>		<i>5970</i>	<i>1194</i>		<i>1194</i>	<i>1194</i>		<i>24242</i>						<i>8295</i>	<i>1167</i>				<i>14780</i>				

Assessment Roll and Tax List of Real Property in the *town of Ansel*

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

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						PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June 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														
				LAND Exclusion 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	Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES																												
								Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%															33 1/3%														Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
								Acres	100ths	Acres	100ths															Acres														100ths	Acres	100ths	Acres	100ths	Acres	100ths	Acres	100ths	Acres	100ths	Acres	100ths	Acres
Arthur & Kay Stephens		NE 1/4 of NE 1/4	23 137 32	40	Yes	140		140	28		28												1	SOLD FOR TAXES	28	568	568	1	Part Paid	MAY 29 1953	7774		294				274	301															
Walter Farmum		NW 1/4 of NE 1/4		40	Yes	120		120	24		24												2	SOLD FOR TAXES	24	488	488										488																
State of Minnesota		SW 1/4 of NE 1/4																					3																														
Arthur & Kay Stephens		SE 1/4 of NE 1/4		40	Yes	240		240	48		48												4	SOLD FOR TAXES	48	974	974	4	Part Paid	MAY 29 1953	7774		487				487	536															
Walter W. Farmum		NE 1/4 of NW 1/4		40	Yes	195		195	39		39												6	SOLD FOR TAXES	39	792	792											792															
State of Minnesota		NW 1/4 of NW 1/4																					7																														
Walter W. Farmum		SW 1/4 of NW 1/4		40	Yes	40		40	8		8												8	SOLD FOR TAXES	8	162	162												162														
		SE 1/4 of NW 1/4		40	Yes	310		310	62		62												9	SOLD FOR TAXES	62	1258	1258											1258															
State of Minnesota (cont. to Arthur R. Stephens)		NE 1/4 of SW 1/4		40	No	120		120	40		40												11	SOLD FOR TAXES	40	812	812	10	Part Paid	MAY 29 1953	7774		411				411	452															
Howard Conner	State of Minnesota	NW 1/4 of SW 1/4		40	No	129		129	43		43												12	SOLD FOR TAXES	43	874	874		Forfeited	10-1-53									8.14 Bond														
Russell & Laddie Carney	State of Minnesota	SW 1/4 of SW 1/4		40	No	174		174	58		58												13	SOLD FOR TAXES	58	1178	1178											1178	1311														
State of Minnesota (cont. to Arthur R. Stephens)		SE 1/4 of SW 1/4		40	No	120		120	40		40												14	SOLD FOR TAXES	40	812	812	10	Part Paid	MAY 29 1953	7774		411				411	452															
State of Minnesota		NE 1/4 of SE 1/4																					15																														
State of Minnesota		NW 1/4 of SE 1/4																					16																														
State of Minnesota		SW 1/4 of SE 1/4																					17																														
State of Minnesota		SE 1/4 of SE 1/4																					18																														
																							19																														
																							20																														
								1555		1588	219	181															7918	44								1603		547 1/2	884														

