

ASSESSMENT & TAX LIST

Ansel  
1950



# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

To \_\_\_\_\_, Assessor of the \_\_\_\_\_ County, Minn.,

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

for the \_\_\_\_\_ for the year 1950, 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 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. 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 following:

1. The owner, or his agent and sound mind, being a resident of the state, shall list all of his \*\*\* personal property.
2. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney. \*\*\*
3. The property of a corporation shall be listed by its guardian, or by the person having such property in charge.
4. The property of a person for whose benefit it is held in trust, or of a trust, shall be listed by the trustee.
5. The property of a partnership whose assets are in the hands of a receiver, by such 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, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district, where the same is located.

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, and the contents of a dwelling, for domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property of \*\*\* merchants and manufacturers, and of other persons, shall be listed in the town or district where his business is carried on \*\*\*.

Sec. 273.30. Farm property of non-resident. When the owner of a farm, or other real estate, is a non-resident of the county or district, where the farm is situated, if the farm is situated in a town, or district, or in a village, or in a city, or in a county, or in a township, or in a school district, in which the principal place of business of each farm is located.

Sec. 273.35. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed in the district in which they are situated, and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.36. Pipelines, Companies. Subdivision 1. Personal property of \*\*\* pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products \*\*\* shall be listed in the county, town, or district, where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies engaged in the business of transporting natural gas, gasoline or other petroleum products by pipe lines, shall be listed and assessed in the county, town, or district, where the same is usually kept. This subdivision shall not apply to the assessment of products transported through the pipe lines nor to the lines of local distribution gas to consumers at retail nor to pipe lines used by the owner thereof to supply natural gas or other petroleum products to others. On or before the fifteenth day of November, the commissioner shall cause a property assessment to be made of the personal property of each pipeline company in each district in which such property is located.

Sec. 273.37. Gas and Water Companies. The personal property of gas and water companies, and of other companies, in each town or district where located, without regard to where the principal or other place of business of the company may be located.

Sec. 273.38. Electric Light and Power Companies to be listed. The personal property of electric light and power companies having a fixed situs in any city, village, or township, shall be listed and assessed in the district where their principal or other place of business is located.

Sec. 273.39. Electric Light and Power Companies and other companies, with situs outside corporate limits of Villages, Cities, and Boroughs. Subdivision 1. The personal property of electric light and power companies, and of other companies, having a fixed situs outside of the corporate limits of villages, cities, or townships, shall be listed and assessed in the district where situated, except as otherwise provided.

Subdivision 2. All transmission and distribution lines, and equipment, of electric light and power companies, and of other companies, in any village, city, or borough, except distribution lines owned and operated by the Commissioner of Taxation in the county where situated. The commissioner shall assess such property at the principal or other place of business of the company in any city, village, or township, on the fifteenth day of November, shall certify to the auditor of each county in which such property is located, the amount of such property, and the value thereof, as assessed in the district where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall also list the value of his property pertaining to his business as follows:—

ing to his business as a merchant. No consignor shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him for sale, by consignor for the purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list for taxation any property the product of this state, shall also list for taxation any property which he has no interest in, and which he does not receive, otherwise held for the purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.44. Estates of decedents. The personal property of a decedent, at the time of his death, shall be listed and assessed in the county, town, or district, where the same is located.

Sec. 273.45. Partnerships. The personal property of a partnership, at the time of its dissolution, shall be listed and assessed in the county, town, or district, where the same is located.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver, shall be listed and assessed in the county, town, or district, where the same is located.

Sec. 273.47. Property moved between May and July. The personal property of a person, at the time of his death, shall be listed and assessed in the county, town, or district, where the same is located.

Sec. 273.48. Property of a person who has died. The personal property of a person who has died, shall be listed and assessed in the county, town, or district, where the same is located.

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Real Estate

Taxation Statement

Return











Assessor's Return

FORM 2 WELLS-BATH COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1951, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Ansel in said County for the year A. D. 1950, as specified above and amounting to 100 Dollars

Paul H. 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 1950.

WITNESS my hand and official seal, the day of 1951. (SEAL) County Auditor.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Ansel in said County for the year 1950, 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 H. Jewell County Treasurer

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1952, I received of County Treasurer, the Tax List of the of in said County for the year 1950; 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.

Real Estate

Tabular Statement

Personal







Assessor's Return

COLLECTIONS OF TAXES OF 195 *0* OF *Parcel*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19... <i>52</i>	JUNE SETTLEMENT 19... <i>52</i>	NOV. SETTLEMENT 19... <i>52</i>	Amount Collected from Nov. 19... to First Monday in Jan. 19... <i>52</i>	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
State - Non-Homestead,	22 53	14 19	15 76	26					
State - Homestead,	23 18	39 12	31 79	353					
County Revenue,	145 15	245 00	199 05	22 10					
County Road and Bridge,	76 51	129 15	104 92	11 65					
County Welfare,	238 64	402 64	327 11	36 33					
County Bond and Interest,	93 95	158 57	128 84	14 31					
Pub. Emp. Ret.	225	380	309	34					
Town Revenue,	56 26	94 96	77 15	85 7					
Town Road and Bridge,	84 37	145 44	115 72	12 85					
Town Drag,	5 63	9 50	7 71	8 6					
Town State Loan,									
Em. Road	5 63	2							
Fire Patrol		9 50	7 71	8 6					
School Local 1 Mill,	5 63	9 50	7 71	8 6					
School Special,	225 03	379 85	308 62	34 27					
School State Loan,									
Deficiency									
Tuition	105 77	28 49	145 04	16 10					
Transportation	16 88	178 53	23 14	25 7					
	1107 33	1845 26	1503 56	1654 6					

	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Transp.</i>	<i>Tuition</i>	TOTALS
MARCH SETTLEMENT						
School District No. # 6	563	225 03		16 88	105 77	353 31
Totals	563	225 03		16 88	105 77	353 31
JUNE SETTLEMENT						
School District No. # 6	950	399 85		28 49	178 53	596 37
Totals	950	399 85		28 49	178 53	596 37
NOVEMBER SETTLEMENT						
School District No. <i>to A just 717</i>	771	308 62		23 14	145 04	484 51
Totals	771	308 62		23 14	145 04	484 51
NOVEMBER to JANUARY						
School District No. <i>to A 28717</i>	86	34 27		2 57	16 10	53 80
Totals	86	34 27		2 57	16 10	53 80
ADDITIONS						
School District No.						
Totals						
REDUCTIONS						
School District No.						
Totals						

Real Estate

Tabular Statement

Personal































Assessment Roll and Tax List of Real Property in the Town of Ansel

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for C.O. & Ethel Bjore, Julius A. Shaar, Phyllis Johnson Hillaman, Julia A. & S.W. Johnson, and C.O. & Ethel Bjore.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: SOLD FOR TAXES, 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 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1-20 and 'SOLD FOR TAXES'.























































































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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for Elroy Cracked, George E. Weaver, and Elroy & Anna Cracked.

Cass County, Minnesota, for Taxes for the Year 1950.

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 Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes entries for lots 1 through 20.

Tabular Statement

Personal























