

ASSESSMENT & TAX LIST

Bocker

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 15 1947.

CASS County,

Pay to Name Assessor of the Town of Becker According to the requirements of law, I herewith deliver to you the Assessment Books for the said Town of Becker of Becker for the year 1947,

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 by 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 to this book. [Signature]

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. 273.02. 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 and assess his personal property.

2. He shall 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 person for whose benefit it is held in trust, or for the benefit of a deceased person, by the executor or administrator of the estate of such person, shall be listed and assessed by such receiver.

4. The property of a partnership whose name is in the hands of a receiver, by such receiver.

5. The property of a body politic or corporate, 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 manufactures 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 in the town or district in which the person owning, leasing, or otherwise controlling it resides.

Sec. 273.27. Certain personal property; where listed. All household goods and fixtures, including clocks, musical instruments, and other personal property owned by the owner for personal and domestic purposes, or for the furnishing of equipment of the family, 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 carried on in this state shall be listed and assessed where situated.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town or district in which the land is situated.

Sec. 273.31. Property of non-resident. Personal property in the hands of a non-resident shall be listed and assessed in the town or district in which the principal place of business of such person is situated.

Sec. 273.32. Electric light, gas, and power. All electric light and power companies, with the machinery and fixtures thereof, situated upon the land of any railroad company which are not in good faith owned, leased, or otherwise held for the purpose of being sold, shall be assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline companies. Personal property of pipeline companies, with the machinery and fixtures thereof, situated upon the land of any railroad company which are not in good faith owned, leased, or otherwise held for the purpose of being sold, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages, except such as are used in the manufacture of any kind and all, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements as have been considered real property, except such fixtures as have been considered real property, shall be listed and assessed in the county where situated.

Sec. 273.35. Merchants; contingent. Every merchant residing in this state, who is engaged in the business of buying and selling goods, or in part, in any process of manufacturing, shall be listed and assessed in the county, town, or district where he resides.

Sec. 273.36. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place where the same is usually kept.

Sec. 273.37. 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 resides.

Sec. 273.38. Examination under oath. Whenever the assessor shall be of the opinion that a merchant or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to his list, and he shall be sworn to make full disclosure under oath. The assessor may list the property of such person or his principal according to his best judgment and information of value to obtain a correct list of personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such value as he shall determine to be correct. He shall make a copy of the statement showing the valuation of the property so listed.

Sec. 273.39. Assessor may enter dwellings, etc. Any assessor who shall be of the opinion that a merchant or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to his list, and he shall be sworn to make full disclosure under oath. The assessor may list the property of such person or his principal according to his best judgment and information of value to obtain a correct list of personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such value as he shall determine to be correct. He shall make a copy of the statement showing the valuation of the property so listed.

Sec. 273.40. Assessor may enter dwellings, etc. Any assessor who shall be of the opinion that a merchant or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to his list, and he shall be sworn to make full disclosure under oath. The assessor may list the property of such person or his principal according to his best judgment and information of value to obtain a correct list of personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such value as he shall determine to be correct. He shall make a copy of the statement showing the valuation of the property so listed.

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Sec. 273.43. Assessor may enter dwellings, etc. Any assessor who shall be of the opinion that a merchant or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to his list, and he shall be sworn to make full disclosure under oath. The assessor may list the property of such person or his principal according to his best judgment and information of value to obtain a correct list of personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such value as he shall determine to be correct. He shall make a copy of the statement showing the valuation of the property so listed.

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Sec. 273.49. Assessor may enter dwellings, etc. Any assessor who shall be of the opinion that a merchant or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to his list, and he shall be sworn to make full disclosure under oath. The assessor may list the property of such person or his principal according to his best judgment and information of value to obtain a correct list of personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such value as he shall determine to be correct. He shall make a copy of the statement showing the valuation of the property so listed.

Sec. 273.50. Assessor may enter dwellings, etc. Any assessor who shall be of the opinion that a merchant or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to his list, and he shall be sworn to make full disclosure under oath. The assessor may list the property of such person or his principal according to his best judgment and information of value to obtain a correct list of personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such value as he shall determine to be correct. He shall make a copy of the statement showing the valuation of the property so listed.

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Sec. 273.58. Assessor may enter dwellings, etc. Any assessor who shall be of the opinion that a merchant or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to his list, and he shall be sworn to make full disclosure under oath. The assessor may list the property of such person or his principal according to his best judgment and information of value to obtain a correct list of personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such value as he shall determine to be correct. He shall make a copy of the statement showing the valuation of the property so listed.

Sec. 273.59. Assessor may enter dwellings, etc. Any assessor who shall be of the opinion that a merchant or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to his list, and he shall be sworn to make full disclosure under oath. The assessor may list the property of such person or his principal according to his best judgment and information of value to obtain a correct list of personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such value as he shall determine to be correct. He shall make a copy of the statement showing the valuation of the property so listed.

Sec. 273.60. Assessor may enter dwellings, etc. Any assessor who shall be of the opinion that a merchant or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to his list, and he shall be sworn to make full disclosure under oath. The assessor may list the property of such person or his principal according to his best judgment and information of value to obtain a correct list of personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such value as he shall determine to be correct. He shall make a copy of the statement showing the valuation of the property so listed.

Sec. 273.61. Assessor may enter dwellings, etc. Any assessor who shall be of the opinion that a merchant or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to his list, and he shall be sworn to make full disclosure under oath. The assessor may list the property of such person or his principal according to his best judgment and information of value to obtain a correct list of personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such value as he shall determine to be correct. He shall make a copy of the statement showing the valuation of the property so listed.

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. ***

Assessment of

NAME OF OWNER:

Treasurer's Office, Cass County, Minnesota

RECEIVED this, 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 Town of Becker in said County for the year A. D. 1947, as specified above and amounting to 100 Dollars.

Paul A. Jewell
County Treasurer.

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 Becker 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 receipts 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 A. Jewell
County Treasurer.

JAN - 3 1948 194

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

_____ 194
I hereby certify that on the first Monday in January 1948 I received of _____ 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.

Assessment of

Form 316

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Buckley

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES					TAXES LEVIED																
	Dollars	Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Teh. 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	Fire	Total Rate of Town Tax	Local 1 Mill	Special	State Loan	Transp.	Tuition	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Transp.	Tuition	Total School Taxes	FUNDS	Rate	Amounts
1	18		27994	NA	5706					302	22	7.2	48	18	95.2	4.1	15	1		1	21.1	18	1	53.4	1.8	16.3	72.5	191.82	3370	179948		6066	54931	244315	State Revenue,		
	C27		12165	16	2508					14689												1216	1	54.5	1.8	16.3	57.3	176.62	1216	66299		2190		69705	State School,		
			40159	16	8214					48389												252	1	109	1.8	16.3	114.8	231.12	252	27511		454		28217	Teachers Insurance,		
2																																					
3			Rural	Urban	P.P.	Total																															
			40175	None	8214	48389				709												4838															
4																																					
			Val. RE. H.		21305																																
			N.H.		18870																																
			P.P.		8214																																
					48389																																

Total Levy, \$ 9305.86

Total Number of Acres. _____

State of Minnesota, ss

COUNTY OF CASS

foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Town of Buckley, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1947

Witness my hand and official seal, this _____ day of Dec A. D. 1947

County Auditor.

L. C. Peterson



9305.86

RE. 759824

P.P. 1707.62

9305.86

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. or Lot	Town or Block	Range				Number of Acres of Land	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%				Homestead Up to \$4,000 25%		Over \$4,000 and Non-Homestead 40%
Walter Knox		1 NE 1/4 of NE 1/4	27	134	32	40	18													
"		2 NW 1/4 of NE 1/4				40														
D. H. Lewis		3 SW 1/4 of NE 1/4				40														
"		4 SE 1/4 of NE 1/4				40														
Perry Morris		6 NE 1/4 of NW 1/4				40														
Daniel Ross E. Co. + Blanche V. Beckwith		7 NW 1/4 of NW 1/4				40														
"		8 SW 1/4 of NW 1/4				40														
Perry Morris		9 SE 1/4 of NW 1/4				40														
Dale E. Hemphill		11 NE 1/4 of SW 1/4				40														
"		12 NW 1/4 of SW 1/4				40														
"		13 SW 1/4 of SW 1/4 less 1 ac. in SW Cor.				39														
"		14 SE 1/4 of SW 1/4				40														
Albert L. + Fern A. Singleton		16 NE 1/4 of SE 1/4				40														
"		17 NW 1/4 of SE 1/4				40														
"		18 SW 1/4 of SE 1/4				40														
"		19 SE 1/4 of SE 1/4				40														
		20																		

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 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																	
	18						407 Mills																
1	H 48						920		920		PAID IN FULL JUN 29 1948												
2	H 48						920		920		PAID IN FULL JUN 29 1948	8919		1840									
SOLD FOR TAXES	H 118						2264		2264		PAID IN FULL APR 29 1948												
SOLD FOR TAXES	H 64						1228		1228		PAID IN FULL APR 29 1948												
SOLD FOR TAXES	H 54						1036		1036														
7	63						1208	26	1234														1036
8	58						1112	24	1136														
SOLD FOR TAXES	H 54						1036		1036														
11	H 341						6542		6542		PAID IN FULL JUN 29 1948												
12	H 60						1150		1150		PAID IN FULL JUN 29 1948												
13	H 60						1150		1150		PAID IN FULL JUN 29 1948												
14	H 60						1150		1150		PAID IN FULL JUN 29 1948												
16	H 95	Abatement # 3719					1094	38	1132		1st Half Paid JUN 29 1948												
17	H 134						2628	56	2684		2nd Half Paid OCT 30 1948												
18	H 95						1094	38	1132		1st Half Paid JUN 29 1948												
19	H 95						1094	38	1132		2nd Half Paid OCT 30 1948												
20	H 907						27810	220	28030														

639

7.66 Abated
11.12 "
7.66 Abated
7.66 Abated

