

ASSESSMENT & TAX LIST

Beulah
1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

1940

County, Minn.,

Cass

Ralph Alder Assessor of the Town of Beulah

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1940, containing a list of all Platted and Unplatted 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 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 Mason's Minnesota Statutes of 1927.)

Sec. 1974. 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. 1984. . . . 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 person acquiring it.

Sec. 1989. . . . Where listed. Except as otherwise in this chapter provided, personal property shall be listed in the principal place of business, town, or district where the owner, agent, or trustee resides.

Sec. 2003. . . . 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. 2008. . . . Elevators, etc., on railroad. All elevators and warehouses, and all other structures, situated on a railroad, shall be listed and assessed in the town or district in which the principal place of business of the owner, agent, or trustee is located.

Sec. 2014. . . . Estates of decedents. The personal property of the decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. . . . Farms under guardianship. The personal property of the guardian shall be listed and assessed at the place of listing before his appointment.

Sec. 2016. . . . Assignments and receivers. Personal property in the place of listing before his appointment.

Sec. 2017. . . . Property moved between May and July. The owner of real property shall be listed and assessed in the town or district in which he is first called upon by the assessor to assess the property.

Sec. 2018. . . . Where listed in case of doubt. In case of doubt as to the place for listing and assessing, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization, and if between dif-

ferent counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2020. . . . Lists to be verified. Every assessor is required to list upon blanks furnished by him, a verified statement of all personal property in his possession or under his control which by law is subject to taxation.

Sec. 2023. . . . Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, is not a person under oath in regard to the amount of the property he is assessing, he may require such person to be sworn to under oath.

Sec. 2028. . . . False statement regarding taxes. Every person who, in the assessment of personal property, knowingly makes any statement authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall willfully make any statement of a gross misdemeanor.

Sec. 2032. . . . Classification of Property. All real and personal property shall be classified as follows: Class 1. Iron ore whether mined or unmined shall constitute class one.

Class 2. Live stock, poultry, all agricultural products, except as provided by class three, (3b) and (3c) hereof, shall constitute class two.

Class 3. All unimproved real estate, except as provided by class one (1) and class two (2) hereof, shall constitute class three.

Class 4. All property not included in the preceding classes shall constitute class four.

For the purpose of determining the amount of all obligations based on bonded debt limitations now established by statute or by charter, the value of the property shall be determined as follows: Class 1, 40 per cent of the true and full value thereof; Class 2, 40 per cent of the full and true value thereof.

Class 3, 40 per cent of the full and true value thereof; Class 4, 40 per cent of the full and true value thereof.

Class 5. All property not included in the preceding classes shall constitute class five.

Class 6. All property not included in the preceding classes shall constitute class six.

Class 7. All property not included in the preceding classes shall constitute class seven.

Class 8. All property not included in the preceding classes shall constitute class eight.

Class 9. All property not included in the preceding classes shall constitute class nine.

Class 10. All property not included in the preceding classes shall constitute class ten.

Class 11. All property not included in the preceding classes shall constitute class eleven.

Class 12. All property not included in the preceding classes shall constitute class twelve.

Beulah, Cass

Section 1586, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blank 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 list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in APRIL, of each year, if the county auditor on a day to be fixed by the Minnesota Tax Commission shall receive a notice from the assessors that they are unable to attend to their duties under the laws of the state. Each assessor attending such meetings shall receive a compensation for such service the sum of four dollars per day for each day necessarily consumed in attending said meeting 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.

Collection of Taxes of 1940, of _____, Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	March Settlement 1940	June Settlement 1940	November Settlement 1940	Am't Collected from Nov. 1940 to First Monday in Jan. 1941	ABATEMENTS	Total Collected and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue									
State School									
Teachers' Ins. and Ret. Fund									
St. Debt. (1.24 mills)	31	146							
Gas. Debt. (8.76 ")	219	2895							
County Revenue	513	7395							
County Road and Bridge	103	1495							
County Poor	844	12172							
County Bond and Interest	513	7395							
County Old Age Assistance									
Town Revenue	125	1797							
Town Road and Bridge	375	5392							
Town 1 Mill Dragging	25	360							
Town State Loan									
Town Building									
Town Fire Patrol	125	1797							
Phone	125	1797							
School Local 1 Mill	25	360							
School Special	591	5852							
State Loan School	210	3034							
School Deficiency	294	4246							
School Capital Outlay	133	1912							

Money and Credits

TOTALS	4251	58345							
--------	------	-------	--	--	--	--	--	--	--

SCHOOL DISTRICTS	MARCH SETTLEMENT			JUNE SETTLEMENT			NOVEMBER SETTLEMENT			FORFEITED SETTLEMENT			NOVEMBER TO JANUARY			Total Collected	Balance Uncollected
	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total		
School District No. Unv.	25	591	210	360	5852	3034											
" " " Def.	294			4246													
" " " Cap. Outlay	133		1253	1912													
TOTALS	4251		1253	360	10098	4946											

Note * Assessors will

Assessment Roll and Tax List of Unplatted Real Property in the Town of Beulah, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns for Assessor's Valuation, Equalized Values, School Districts, and Taxes. Includes handwritten entries for names like Leonard P. Peterson, L.O. Maude Whitcomb, and Fenat Mining Co. Includes tax amounts and payment dates.

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Beulah, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

FORM 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, 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 1941, June Settlement 1941, Penalty, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Penalty, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Beulah, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, Penalty, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Penalty, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Beulah, Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty.

Form 4 CD... MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Beulah, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns for: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Form 4 CD BAKER-BAY COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Beulah, Cass County, Minnesota, for Taxes for the Year 1940. Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec., Town, Range, Acres, 100ths, No. School District, Indicate Homestead), ASSESSOR'S VALUATION (Structures & Improvements, True and Full Value of Lands, etc.), EQUALIZED VALUES, 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 1941, June Settlement 1941, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Beulah, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

UNPLATTED
 Tabular Statement of Taxable Unplatted Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19____
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS		
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars		Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
				True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars								
Footings Brought Forward from Page	1												
" " " " "		39 94	216	46		256	51						
" " " " "		439 88		40		767	57						
" " " " "	2	399 84	1612	128		1745	101 98	412					
" " " " "	3	640 48	2313	115		1927	55	680					
" " " " "	5	560 90	2000			2000		666					
" " " " "	6	487 77	2050			2050		666					
" " " " "	7	260 57	980			980		328					
" " " " "	8	44 0	1160			1160		388					
" " " " "	9	120	120			120		42					
" " " " "	10	200	499	91 40		591 579	87 80	59	141 120				
" " " " "	11	180	257	35 30		191 287	36 35	37	73 72				
" " " " "	12	80	240			240		80					
" " " " "	13	183 46	590			590		197					
" " " " "	14	240	920			920		306					
" " " " "	15	80	240			240		80					
" " " " "	17	40	40			40		14					
" " " " "	18	400 80	1272	190		1462	100 95	320	470 415				
" " " " "	19	225 59	913	294		1207	148 144	152	303 298				
" " " " "	20	480	1787	178		1965	169	356	577 522				
			11199	795		17994	726	4798	5524				

