

Beulah

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
COUNTY, MINN., APR 9 1946.

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 said *Town* for the year 1946, 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.

J. P. ...
County Auditor.

EXTRACTS FROM LAWS RELATING TO THE LISTING OF PERSONAL PROPERTY.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, except that which is exempt from taxation, shall be 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 assessor shall list all real and personal property in this state, shall list all of his own personal property.
2. He shall also list separately, and in the name of his principal, all real and personal property owned, leased, or otherwise controlled by him as personal property.

Sec. 273.27. Certain personal property to be listed. All household goods and furniture, including clocks, musical instruments and all personal property, including electric power, having 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 shall be listed in the town or district where his business is carried on . . . listed in the town or district where the business is carried on . . .

Sec. 273.30. Farm property of non-resident. When the owner of real or other personal property connected with a farm does not reside in the town or district where the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other personal property, including elevators, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas shall be listed in the town or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property, light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed where situated . . .

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the town or district where situated . . .

Sec. 273.44. Estates of decedents. The personal property of an assignee or receiver shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing at the time of his appointment.

Sec. 273.47. Personal property moved between May and July. The owner of personal property moving from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person who moves from one county, town, or district to another shall list the property moved by him in another estate between said dates shall be assessed in the county, town, or district in which he shall make it appear that he has moved, unless he shall make it appear that he has moved to another estate.

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 in any one place, the assessor shall list it in the county, town, or district in which he is located, and if between places in the same county, the place for listing shall be determined by the county board of equalization; and if between different counties, the place for listing shall be determined by the Commissioner of Taxation.

Sec. 273.25. Lists to be made. Lists to be made by the assessor for taxation shall make out and deliver to the assessor a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof, when necessary, he shall be subject to any gross estimate to a general property tax and not subject to any gross estimate to a general property tax and not subject to any gross estimate to a general property tax and not subject to any gross estimate to a general property tax.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, building, or structure, and take the same and the property therein.

Sec. 273.21. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who is authorized by law to be made as a basis of imposing or collecting taxes, and who knowingly makes a false statement as to any material fact which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How property shall be classified for taxation purposes as provided in this section. Class 1. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and all personal property actually used for personal and family purposes, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 2. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and all personal property actually used for personal and family purposes, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 3. Class 3. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 4. Class 4. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 5. Class 5. All agricultural products in the hands of a merchant or of a manufacturer shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 6. Class 6. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 7. Class 7. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 8. Class 8. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 9. Class 9. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 10. Class 10. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 11. Class 11. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 12. Class 12. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 13. Class 13. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 14. Class 14. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

Subdivision 15. Class 15. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of full and true value thereof.

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 . . .

Printed Reel
Boswell Smith

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Beulah in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars Paul D. Jewell County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ of _____ in said County for the year 1946, 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 receipted 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, _____ 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 1946.

WITNESS my hand and official seal, the _____ day of _____ 1947.

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

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 1946; that I have compared the said list with the Statements receipted 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.

COLLECTIONS OF TAXES OF 1947, Town of Bulah, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	655 139	1252 297							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	2015 892 3878 1641	4298 1903 8144 3499							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Fire Telephone	480 1439 96 480 480	1023 3069 205 1023 1023							
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B.+ J.	95 1565 1439 480 2753	205 3168 3070 1024 5872							
Total	18467	39075							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.+ J.	TOTALS
MARCH SETTLEMENT	School District No. <i>Wafeltown</i> <i>Wafeltown</i>	87 08	1313 252		1313 126	438 42	2512 241	5663 669
	Totals	95	1565		1439	480	2753	6322
JUNE SETTLEMENT	School District No. <i>Wm. A.</i> <i>Wm. N.A.</i>	198 07	2967 201		2969 101	990 34	5680 192	12804 535
	Totals	205	3168		3070	1024	5872	13395
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Printed Reel

Boosevelt Press

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for H.L. Company, Wm. Secrist Phillip Chenevert, John N. Lundgren, Ralph Olds, A.P. Chenevert, Bertha Shafer, and Marjorie Shafer.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for 'SOLD FOR TAXES' and 'PAID IN FULL' with specific dates and amounts.

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for Mike Droppa, Henry A. + Verna Soldner, Minnesota Mtg. Co., Beulah Community Club, Albert Krause, H. L. Company, Whittens + Plate, C. M. Curtis + Edw. Egen.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 1-20, 10 SOLD FOR TAXES, 12 SOLD FOR TAXES, 14 SOLD FOR TAXES, 16 SOLD FOR TAXES.

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

Form 4 CD - JULY 28, 1945 - COMPTON, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE							
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	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	
										Dollars	Dollars	Dollars	Dollars	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		
State of Minnesota		1	NE 1/4 of NE 1/4			36.139.25	7th																
Pecil Winegarner		2	NW 1/4 of NE 1/4			40				138			120		46				90	46			
State of Minnesota		3	SW 1/4 of NE 1/4																				
State of Minnesota		4	SE 1/4 of NE 1/4																				
State of Minnesota		5																					
State of Minnesota		6	NE 1/4 of NW 1/4																				
State of Minnesota		7	NW 1/4 of NW 1/4																				
M. L. Ruddy		8	SW 1/4 of NW 1/4			40				93			80		31				27	31			
State of Minnesota		9	SE 1/4 of NW 1/4																				
State of Minnesota		10																					
State of Minnesota		11	NE 1/4 of SW 1/4																				
State of Minnesota		12	NW 1/4 of SW 1/4																				
State of Minnesota		13	SW 1/4 of SW 1/4																				
State of Minnesota		14	SE 1/4 of SW 1/4																				
State of Minnesota		15																					
State of Minnesota		16	NE 1/4 of SE 1/4																				
State of Minnesota		17	NW 1/4 of SE 1/4																				
State of Minnesota		18	SW 1/4 of SE 1/4																				
State of Minnesota		19	SE 1/4 of SE 1/4																				
		20																					
						80				231			200		231				67	77			
						Grand Total 6335.94																	

Cass County, Minnesota, for Taxes for the Year 1946.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES		TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS
	District No.	Rate	District No.	Rate	District No.																			
MillsMillsMillsMillsMills																			
	Dollars	Dollars	Dollars	Dollars	Dollars																			
1																								
2		46				848	20			878		PAID IN FULL DEC 26 1947	12859								878	70		
3																								
4																								
5																								
6																								
7																								
8		31				572	20			592		PAID IN FULL DEC 26 1947	12859								592	47		
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
					</																			

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

FORM 4-C - WILHELM-DAY COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Improved 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	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	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000					Over \$4,000 and Non-Homestead
															20%	33 1/3%	25%					40%
1																						
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						

Tabular Statement of Taxable Real Property Assessment of the Town of Beulah, County of Crow, Minnesota, 1944

Footings from Page	Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS				
		Acres 100ths	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	Board of Review	County Board	Commissioner of Taxation
							Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead					
1	3994		186	20	206		69				69				
2	43755		1906	30	1936		645				645				
3	56027		2498		2498		834				834				
6	8913		445		445		149				149				
7	13914		700		700		234				234				
8	40		80		80		27				27				
9	120		240		240		81				81				
10	200		622 ⁵⁴²	30	622 ⁵⁷²		191				191				
11	40		106		106		35				35				
13	6346		190		190		63				63				
14	240		880		880		292				292				
15	80		240		240		80				80				
18	28080		890	50	940		314				314				
19	26537		1162	280	1442	83	343				426				
20	560		2022	180	2202	140	497 ⁴⁷⁷				637 ⁶³⁸				
21	40		136	20	156		52				52				
22	79		277		277		92				92				
23	80		280		280		93				93				
24	9754		320 ⁴¹⁹		320 ⁴¹⁹		139 ¹³⁷				139 ¹³⁶				
			13199	610	13809	223	4231				4454				

Roosevelt Trails

