

Assessment & Tax List - 1955

Blind Lake



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR. 1955.

County, Minn.

Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1954, so far as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make return thereof 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 1953)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, 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 of each year. If on that day, it shall be listed by or for the person owning 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. If the property is owned by a corporation, partnership, or other body, the assessor shall list it in the name of the principal, agent, or other person in charge of the property.
3. The property of a minor, child or insane person shall be listed by the guardian, or by the person having such property in charge.
4. The property of a deceased person shall be listed by the trustee, or of the estate of a deceased person, by the executor or administrator.
5. The property of a corporation whose assets are in the hands of a receiver, or 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 a firm or company, by a partner or agent thereof, by such agent in the name of the principal, as provided, personal property which are not in good faith owned, town, or district where owned, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All personal property, including checks, musical instruments, sewing machines, and other articles, shall be listed and assessed at the place where the owner of such property resides, unless the same is usually kept elsewhere.

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.

Sec. 273.30. Farm personal property. When the owner of livestock or other personal property connected with the business of farming, or of a farm, or of a farm building, or of a farm in connection with such business, shall be listed and assessed in the town or district where the owner of such property resides, unless the same is usually kept elsewhere.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other machinery and equipment, including the land of any railroad company which are not in good faith owned, shall be listed and assessed in the town or district where the same are usually kept.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transporting natural gas, shall be listed and assessed in the town or district where the same are usually kept.

Subdivision 2. The personal property, consisting of the pipeline system of main pipe and equipment attached to the pipeline system and other engaged in the operations of business of transportation of natural gas, shall be listed and assessed by the Commissioner of Commercial Gas Companies, except primarily in the business of transporting natural gas, or other petroleum used by the owner thereof to supply natural gas or other petroleum used by the owner thereof for his own consumption and not for resale to others, shall be listed and assessed in the town or district where the same are usually kept.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where the same are usually kept.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. Personal property of electric light and power companies, including the land of such companies, or branch in this state shall be listed and assessed where the business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment. Personal property, with situs outside corporate limits of Minnesota, shall be listed and assessed in the town or district where the same are usually kept.

Sec. 273.38. Merchants; Consignees. Every merchant required to list his personal property shall list the same in the town or district where the same are usually kept.

Sec. 273.39. Merchants; Consignees. Every merchant required to list his personal property shall list the same in the town or district where the same are usually kept.

value of any property consigned to him from any other place for the sole purpose of being stored or forwarded. If he has no interest in the property, he shall not be liable for its assessment.

Sec. 273.24. Manufactures moved between May and July. The assessor shall list the value of all articles purchased or in part in any process of manufacture, or in any process of repairing. Every manufacturer and person owning a manufacturing stock, the value of which is included in the list of such stock, shall be required to use or designate to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, in the manner of all personal property owned by him on May 1 of the current year, a list for taxation as agent or trustee, receiver, a consignee, partner, factor, or in any other capacity.

Sec. 273.26. Assessor may enter dwelling. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, or other place, to view the same and the property therein.

Sec. 273.27. False statement regarding taxes. Every person who makes a false statement or written, which is required or authorized by law to be made, or who makes a false statement or written, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.43. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax shall be classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. From one whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty per cent of its true and full value.

Class 1a. All direct products of the blast and open hearth furnaces, shall constitute Class one and shall be valued and assessed at 15 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including the contents of the family and all personal property used by the owner for personal and domestic purposes, or for the use of the family, shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three, and class three, of stocks of merchandise, including the contents of the family and all personal property used by the owner for personal and domestic purposes, or for the use of the family, shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 5. Class 3a. All agricultural products, in the hands of the producer shall constitute class three, a, and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 3b. Agricultural products, all things, tools, and implements, including the contents of the family and all personal property used by the owner for personal and domestic purposes, or for the use of the family, shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Minnesota Statutes 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1953, Section 273.03. 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.

Minnesota Statutes 1953, Section 273.04. The assessors and at least one member of each local board of review 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. Each assessor attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day 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.

The forms in this book are prescribed for the 1955 assessment by G. HOWARD SPAETH, Commissioner of Taxation.













COLLECTIONS OF TAXES OF 1956

Town

OF Blind Lake

CASS COUNTY, MINNESOTA

| FUNDS                    | MARCH SETTLEMENT<br>1956 | JUNE SETTLEMENT<br>1956 | NOV. SETTLEMENT<br>1956 | Amount Collected from<br>Nov. 1955 to First<br>Monday in Jan. 1956 | REDUCTIONS | Total Reductions<br>and<br>Collected | BALANCE<br>UNCOLLECTED | ADDITIONS | Total Uncollected<br>to First Monday in<br>January, 1956 |
|--------------------------|--------------------------|-------------------------|-------------------------|--|------------|--------------------------------------|------------------------|-----------|--|
| State-Non-Homestead      | 789                      | 1386                    | 610                     |  |            |                                      |                        |           |  |
| State-Homestead          | 687                      | 1599                    | 7842                    |  |            |                                      |                        |           |  |
| County Revenue           | 4271                     | 11257                   | 7334                    |  |            |                                      |                        |           |  |
| County Road and Bridge   | 2136                     | 5621                    | 3668                    |  |            |                                      |                        |           |  |
| County Welfare           | 7599                     | 20015                   | 13047                   |  |            |                                      |                        |           |  |
| County Bond and Interest | 1520                     | 4005                    | 2610                    |  |            |                                      |                        |           |  |
| Court House Bldg.        | 305                      | 803                     | 524                     |  |            |                                      |                        |           |  |
| Town Revenue             | 1525                     | 4017                    | 2618                    |  |            |                                      |                        |           |  |
| Town Road and Bridge     | 1525                     | 4017                    | 2618                    |  |            |                                      |                        |           |  |
| Town Drag                | 153                      | 402                     | 262                     |  |            |                                      |                        |           |  |
| Town State Loan          | 391                      | 1004                    | 654                     |  |            |                                      |                        |           |  |
| Town Fire                |                          |                         |                         |  |            |                                      |                        |           |  |
| School Local 1 Mill      | 152                      | 401                     | 261                     |  |            |                                      |                        |           |  |
| School Special           | 4125                     | 9964                    | 6240                    |  |            |                                      |                        |           |  |
| School State Loan        | 8948                     | 21744                   | 14214                   |  |            |                                      |                        |           |  |
| Deficiency               |                          |                         |                         |  |            |                                      |                        |           |  |
| Tuition                  |                          |                         |                         |  |            |                                      |                        |           |  |
| Transportation           | 165                      | 434                     | 283                     |  |            |                                      |                        |           |  |
| C.O.                     | 1498                     | 4451                    | 2890                    |  |            |                                      |                        |           |  |
|                          | 35759                    | 91035                   | 58875                   |  |            |                                      |                        |           |  |

|                     | School District No.            | LOCAL 1 MILL      | SPECIAL                   | STATE LOAN | Deficiency                | Transport.       | C.O.                     | TOTALS                         |
|---------------------|--------------------------------|-------------------|---------------------------|------------|---------------------------|------------------|--------------------------|--------------------------------|
| MARCH SETTLEMENT    | Q Um<br>No Um<br>Q#30<br>No#30 | 61<br>118<br>109  | 228<br>551<br>2961<br>445 |            | 486<br>551<br>7386<br>555 | 12<br>15<br>128  | 171<br>207<br>1047<br>77 | 878<br>1338<br>11635<br>1897   |
|                     | Totals                         | 152               | 4185                      |            | 8948                      | 165              | 1498                     | 14948                          |
| JUNE SETTLEMENT     | Q#30<br>No#30<br>Q Um.         | 227<br>227<br>127 | 5682<br>1825<br>2957      |            | 14175<br>1653<br>5916     | 245<br>29<br>860 | 2000<br>233<br>2218      | 22329<br>3262<br>11398         |
|                     | Totals                         | 401               | 9964                      |            | 21744                     | 434              | 4451                     | 14948                          |
| NOVEMBER SETTLEMENT | Q Um.<br>No Um.<br>Q#30        | 86<br>08<br>167   | 1727<br>333<br>4180       |            | 3454<br>331<br>10429      | 93<br>09<br>181  | 1295<br>124<br>1471      | 36994<br>6655<br>8055<br>16428 |
|                     | Totals                         | 261               | 6240                      |            | 14214                     | 283              | 2890                     | 23988                          |
| NOVEMBER to JANUARY |                                |                   |                           |            |                           |                  |                          |                                |
|                     | Totals                         |                   |                           |            |                           |                  |                          |                                |
| ADDITIONS           |                                |                   |                           |            |                           |                  |                          |                                |
|                     | Totals                         |                   |                           |            |                           |                  |                          |                                |
| REDUCTIONS          |                                |                   |                           |            |                           |                  |                          |                                |
|                     | Totals                         |                   |                           |            |                           |                  |                          |                                |

or Ceased to be Homesteads

HOMESTEADS

| Sec. or Lot | Town or Block | Range | Number of Acres of Land |
|-------------|---------------|-------|-------------------------|
|             |               |       | Acres 100ths            |

Real Estate



































Assessment Roll and Tax List of Real Property in the Town of Blind Lake, Cass County, Minnesota

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: 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 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.































Assessment Roll and Tax List of Real Property in the Town of Blind Lake, Cass County, Minnesota, for Taxes for the Year 1955.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRU AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, Penalty, November Settlement 1956, Penalty, Collections to First Monday in January 1957, Penalty, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.































































Assessment Roll and Tax List of Real Property in the Town of Blind Lake, Cass County, Minnesota, for Taxes for the Year 1955.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and REMARKS. Includes handwritten entries for Ralph Duncan and various tax amounts.







Assessment Roll and Tax List of Real Property in the Town of Blind Lake, Cass County, Minnesota, for Taxes for the Year 1955.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY), and FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and various tax payment dates (March, June, November, January).







