

ASSESSMENT & TAX LIST

Blind Lake

1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1948.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1948, 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. 273.02. 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 the real estate owned by him on May 1 of each year in the county, town, or district where the same is situated.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney.

3. The assessor shall list the real estate owned by him on May 1 of each year in the county, town, or district where the same is situated.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator; and of a decedent, by the administrator.

5. The property of a corporation 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, real estate shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or 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.

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 principal place of business of such farm is located.

Sec. 273.32. Highway, etc. on railroad. All structures and fixtures on any railroad company which are not in good faith owned, leased, or otherwise controlled by the railroad company shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline companies. Personal property of *** companies owned property being inside of the corporate limits of any city of the first class, of electric light and power companies, and of telephone companies, shall be listed and assessed in the town or district where situated.

Sec. 273.38. Where listed in case of doubt. In case of doubt as to the place for listing and assessing shall be determined by the assessor, who shall be held for tax of the current year on the property in another state.

Sec. 273.45. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, is not making a true and correct statement of the full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity.

Sec. 273.46. Failure to obtain list. In case of failure to obtain a list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity, the assessor may list the property on the basis of the best judgment and information.

Sec. 273.49. Failure to obtain list. In case of failure to obtain a list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity, the assessor may list the property on the basis of the best judgment and information.

Sec. 273.50. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when acting in his official capacity, enter any dwelling, house, building, or other structure, and view the same and the property therein.

Sec. 273.55. False statement regarding taxes. Every person making a false statement concerning the value of his property, or authorized by law to be made as a basis of imposing or reducing taxes, shall be held liable for the same as if he had committed a crime in violation of the laws of this state.

Sec. 273.56. False statement regarding taxes. Every person making a false statement concerning the value of his property, or authorized by law to be made as a basis of imposing or reducing taxes, shall be held liable for the same as if he had committed a crime in violation of the laws of this state.

Sec. 273.57. Classification of property subject to a general lien hereby classified for purposes of taxation as provided by this section.

Subdivision 1. Class 1. All real estate owned by the owner thereof, and all personal property owned by the owner thereof, shall be valued and assessed at fifty per cent of its true and full value. If unimproved, it shall be assessed at thirty per cent of its true and full value.

Subdivision 2. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family, shall be valued and assessed at twenty per cent of its true and full value.

Subdivision 3. Class 3. All agricultural products, except as provided by class three "d," and class three "g," stocks of merchandise of all kinds, including raw materials and manufactured articles, all tools, implements, and machinery, whether fixtures or otherwise, except as provided by class three "b," and class three "c," shall be valued and assessed at thirty per cent of its true and full value.

Subdivision 4. Class 4. All agricultural products, except as provided by class three "b," and class three "c," shall be valued and assessed at thirty per cent of its true and full value.

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

Subdivision 6. Class 6. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery, shall be valued and assessed at twenty per cent of its true and full value.

Subdivision 7. Class 7. All property not included in the preceding subdivisions shall be valued and assessed at forty per cent of its true and full value.

Subdivision 8. Class 8. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery, shall be valued and assessed at twenty per cent of its true and full value.

Subdivision 9. Class 9. All property not included in the preceding subdivisions shall be valued and assessed at forty per cent of its true and full value.

Subdivision 10. Class 10. All property not included in the preceding subdivisions shall be valued and assessed at forty per cent of its true and full value.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1945, Section 273.03, as amended. 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, 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 and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning to 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.

REAL

Book is
9.80 +

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 2418.36	
Additions	- - - - -	\$ 6.44	
Statement Cancellations	- - - - -	\$ 2424.80	2415.00
		\$ 133.12	
		\$ 2291.68	2281.88
COLLECTIONS			
March Settlement	- - - - -	\$ 479.58	
June Settlement	- - - - -	\$ 805.20	
November Settlement	- - - - -	\$ 380.60	
January Settlement	- - - - -	\$ 1665.38	
		\$	
Over Collected Error in adding p. 10 (A-10)		+ 10.00	
Under Collected Error in adding p. 10 (A-10)		\$ - 6.20	
Delinquent	- - - - -	\$ 616.50	616.50
Total	- - - - -	\$ 2291.68	2281.88

REAL

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of L. B. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Blind Lake in said County for the year A. D. 1948, as specified above and amounting to _____ Dollars

Paul B. Jewell
County Treasurer
P. B. J.

Office of County Treasurer, Cass County, Minnesota

To L. B. Peterson, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Blind Lake in said County for the year 1948, 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 or delinquent for said year.

Yours respectfully,
Paul B. 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 1948.

WITNESS my hand and official seal, the _____ day of _____ 1949.

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1950, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1948; 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.

REAL

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES
 LEVIED IN THE Township of Blind Lake COUNTY OF CASS, STATE OF MINNESOTA

210.81
3.86
214.67

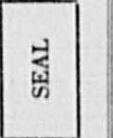
School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF COUNTY TAXES											RATE OF TOWN TAXES											SCHOOL TAXES			TAXES LEVIED										
	Agricultural Lands	Non-Agricultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Skp.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	B.L.	C.O.	Total Rate of Sch'l Tax	Total Rate of all Taxes	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES							
																												Local 1 Mill	Special	State Loan	Def.	Transp.	B.L.	C.O.	Total School Taxes	FUNDS	Rate	Amounts		
Un	9096		2100	11,196	H. 2.91	23.4	7.2	48.5	7.9	6.5	93.5	17.9	10.	1.	3.	31.9	1.	15.	40.	40.	1.8	14.7	10.	10.	82.5	210.81	910	13644	36384	1637	13371	9096	75042	State-Non-Homestead, State-Homestead,	3267					
																												210	6300	8400	378	3087	2100	20475		2656				
																												1120	19944	44784	2015	16458	11196	95517	County Revenue, County Road and Bridge, County Welfare, Bonds and Interest	26198				
																																			8062					
																																			54300					
																																			8844					
																																			7271					
																																			20040					
																																			11196					
																																			1120					
																																			3359					
																																			19944					
																																			44784					
																																			2015					
																																			16458					
																																			11196					
																																			95517					

Assessed Value Homestead	Rural 4259	All Other	Personal Property	Total 4259
Non-Homestead	4837		2100	6937
Total	9096		2100	11,196

N. H. 386
6.77

Total Number of Acres 4,325.80
 State of Minnesota, ss
 COUNTY OF CASS
 Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Township of Blind Lake, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1948.
 Witness my hand and official seal, this 5 day of Dec A. D. 1948.

L. L. Peterson
 County Auditor.



Total Taxes Real Estate 1936.12
 Pers. Prop. 482.24
 Total 2418.36

REAL

FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	Amount Collected from Nov. 19... to First Monday in Jan. 19...	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
State - Non-Homestead,	622	775	369						
State - Homestead,	670	1097	515						
County Revenue,	4998	8829	4138						
County Road and Bridge,	1538	2716	1273						
County Welfare,	10359	18299	8576						
County Bond and Interest,	1687	2981	1397						
SKG.	1388	2452	1149						
Town Revenue,	3823	6754	3165						
Town Road and Bridge,	2136	3773	1768						
Town Drag,	214	377	176						
Town State Loan,									
FIRE	641	1132	531						
School Local 1 Mill,	214	377	177						
School Special,	5465	5868	3067						
School State Loan,									
Deficiency	8543	15092	7073						
Tuition									
Transportation	384	679	319						
B.+J.	3148	5346	2577						
C.O.	2136	3773	1768						
	47958	80520	38060						

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	DEFICIENCY	TRANSP.	B.+J.	C.O.	TOTALS
MARCH SETTLEMENT									
	A - LW. NA - LW.	63 151	943 4522		2513 6030	113 271	924 2216	628 1508	5184 14698
	Totals	214	5465		8543	384	3140	2136	19882
JUNE SETTLEMENT									
	A - LW. NA - LW.	363 14	5451 417		14536 556	654 25	5342 204	3634 139	29980 1353
	Totals	377	5868		15092	679	5546	3773	31335
NOVEMBER SETTLEMENT									
	A - LW. NA - LW.	147 28	2242 825		5973 1100	267 50	495 464	1493 275	12321 2682
	Totals	177	3067		7073	319	2579	1768	15003
NOVEMBER to JANUARY	School District No.								
	Totals								
ADDITIONS	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

REAL

