

ASSESSMENT & TAX LIST

**Blind Lake**

**1950**

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

To....., Assessor of the..... County, Minn.,

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the..... for the year 1950, 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. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property, and all personal property of persons residing in this state, \*\*\* 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. 273.22. By whom listed. Personal Property shall be listed in the names of the persons owning and controlling the same. If the person of full age and sound mind, being a resident of this state, shall list all of his \*\*\* personal property.

2. He shall also list separately, and in the name of his principal, all personal property which is owned, held, managed, or controlled by him as agent or attorney. \*\*\*

3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, or administered, 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, 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 the principal.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All machinery, tools, implements, fixtures, and other personal property used by the owner for personal and domestic purposes, and all personal property used by the owner for business or professional purposes, shall be listed and assessed in the district where the residence, 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 in this state, the property shall be listed and assessed 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 warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed in the town or district where operated and exclusively controlled by the railroad.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of \*\*\* pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products \*\*\* shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline and all appurtenances, including the machinery and equipment, of pipeline companies and others engaged in the operations of business of transporting natural gas, gasoline or other petroleum products by pipe lines, shall be listed and assessed in the county, town, or district where the products transported through the pipe lines are to be used for the distribution of such products to consumers at retail rates to pipe lines used by such companies.

Sec. 273.34. Electric Light and Power Companies and others supplying electric power, place of listing and assessment. Subdivision 1. Personal property of electric light and power companies, and other companies engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the town or district where situated, or without regard to where the principal or other place of business of such company is located.

Sec. 273.35. Electric Light and Power Companies and others supplying electric power, place of listing and assessment. Subdivision 2. All transmission and distribution lines, and equipment, of electric light and power companies, and other companies engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the town or district where located, without regard to where the principal place of business of such company is located.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. Personal property of electric light and power companies, and other companies engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed where situated, or without regard to where the principal or other place of business of such company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power, place of listing and assessment. Subdivision 3. Personal property of electric light and power companies, and other companies engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the town or district where situated, or without regard to where the principal or other place of business of such company is located.

Sec. 273.38. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall assess the amount of value of such property on the basis of the best information available to him, and shall be held liable for the amount so assessed.

Sec. 273.39. Assessment of personal property. The assessor shall assess the value of personal property on the basis of the best information available to him, and shall be held liable for the amount so assessed.

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Assessor's Return of Exempt Real Property in the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, for the Year 1950

FORM 2 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF OWNERS	DESCRIPTION					No. of Acre	FOR WHAT PURPOSE USED	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS		REMARKS
	SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres			Dollars	Dollars	Dollars	Dollars	Rural Including Machinery 33 1/3%	All Other 40%	
	Pine River Gospel Tabernacle						church	131	1500	1631	546			
	Blind Lake Tulp						Cemetery	30		30	10			

Real Estate

Real Estate Statement

Assessor's Return of Exempt Real Property in the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, for the Year 1950

FORM 2 WILHELM-BATH COMPANY, MINNEAPOLIS

NAMES OF OWNERS	DESCRIPTION							TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS		REMARKS						
	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres		FOR WHAT PURPOSE USED	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	ASSESSED VALUATIONS								
					Acres	100ths						Rural Including Machinery 33 1/3%	All Other 40%							

SUMMARY OF TAX COLLECTION

Original Levy - - - - -	\$ 2,823.56
Additions - - - - -	\$ .....
	\$ 2,823.56
Abatements - - - - -	\$ 71.48
	\$ 2,752.08
COLLECTIONS	
March Settlement - - - - -	\$ 174.85
June Settlement - - - - -	\$ 746.68
November Settlement - - - - -	\$ 542.53
January Settlement - - - - -	\$ 33.24
	\$ 2,097.30
	\$ .....
Over Collected - - - - -	\$ .....
Under Collected - - - - -	\$ .....
Delinquent - - - - -	\$ 654.78
	\$ 654.78
Total - - - - -	\$ 2,752.08

Real Estate

Taxider Statement

Assessor's Return

FORM 2 WALKER-BAYNE COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1951, of L. C. 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. 1950,

as specified above and amounting to 100 Dollars

Paul D. 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 Blind Lake in said County for the year 1950, 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 1950.

WITNESS my hand and official seal, the 1951.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1952, I received of County Treasurer, the Tax List of the of in said County for the year 1950; 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 Estate

Taxider Statement

Assessor's Return

FORM 2 MILLER-BATH COMPANY, MINNEAPOLIS

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Town OF Blind Lake COUNTY OF CASS, STATE OF MINNESOTA

208.27 / 4.40 / 212.67

Main data table with columns for School District No., Valuation by School Districts, Rate of State Taxes, Rate of County Taxes, Rate of Town Taxes, Rate of School Taxes, and Taxes Levied. Includes handwritten entries for 'Un', 'N.H.', and various tax amounts.

Summary table for Assessed Value: Homestead (Rural 4258, All Other -, Personal Property -), Non-Homestead (6442, -), Total (10700, 2489, 13189).

Taxes Levied breakdown table: LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS (Local 1 Mill, Special, State Loan, Def., Trans., Pub. Emp. Ret., C.O., B.L.) and ALL OTHER TAXES (Funds, Rate, Amounts).

Total Levy, \$ 2823.56
I, L. C. Peterson, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the County 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. 1954.

Total Taxes Real Estate 2256.80
Pers. Prop. 566.76
Total 2823.56

SEAL

Real Estate

Tabular Statement

Assessor's Return

COLLECTIONS OF TAXES OF 1950, Town of Blind Lake, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1950	JUNE SETTLEMENT 1950	NOV. SETTLEMENT 1950	Amount Collected from Nov. 1950 to First Monday in Jan. 1951	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1951
State-Non-Homestead,	1301	801	531	68					
State-Homestead,	1445	1460	1055	64					
County Revenue,	9057	9140	6606	403					
County Road and Bridge,	4771	4818	3482	213					
County Welfare,	14875	15001	10856	663					
County Bond and Interest,	5859	5916	4276	261					
Pub. Emp. Ret.	140	142	102	06					
Town Revenue,	3508	3543	2560	156					
Town Road and Bridge,	3508	3543	2560	156					
Town Drag,	357	354	256	16					
Town State Loan,									
School Local 1 Mill,	357	355	256	16					
School Special,	8381	5375	4238	235					
School State Loan,									
Deficiency	17542	17714	12802	782					
Tuition									
Transportation	1052	1063	768	47					
Pub. Emp. Ret.	88	88	64	04					
C. O.	3508	3543	2561	156					
B + D	1754	1772	1280	78					
	77485	74668	54253	3324					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Deficiency	Pub. Emp. Ret.	C. O.	B + D	TOTALS
MARCH SETTLEMENT	Un A Un Na	143 208	2146 6235		429 623	7155 10387	36 52	1431 2077	715 1039	12055 20621
	Totals	351	8381		1052	17542	88	3508	1754	32676
JUNE SETTLEMENT	A. Un Na. Un	349 06	5231 164		1046 17	17436 278	87 01	3487 56	1744 28	29380 550
	Totals	355	5395		1063	17714	88	3543	1772	29730
NOVEMBER SETTLEMENT	A Un Na Un	230 26	3443 795		689 79	11478 1324	57 07	2296 265	1148 132	19341 2628
	Totals	256	4238		768	12802	64	2561	1280	21969
NOVEMBER to JANUARY	A Un.	16	235		47	782	04	156	78	1318
	Totals	16	235		47	782	04	156	78	1318
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

Real Estate

Tabular Statement



























Assessment Roll and Tax List of Real Property in the town of Blind Lake,

Form SCD - 1948 - 1950

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	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 20%	Over \$4,000 and Non-Homestead 33 1/3%				
State of Minnesota		NE 1/4 of NE 1/4	12	139	28													
State of Minnesota		NW 1/4 of NE 1/4																
State of Minnesota		SW 1/4 of NE 1/4																
State of Minnesota		SE 1/4 of NE 1/4																
State of Minnesota		NE 1/4 of NW 1/4																
State of Minnesota		NW 1/4 of NW 1/4																
State of Minnesota		SW 1/4 of NW 1/4																
State of Minnesota		SE 1/4 of NW 1/4																
State of Minnesota		NE 1/4 of SW 1/4																
State of Minnesota		NW 1/4 of SW 1/4																
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State of Minnesota		NE 1/4 of SE 1/4																
State of Minnesota		NW 1/4 of SE 1/4																
State of Minnesota		SW 1/4 of SE 1/4																
State of Minnesota		SE 1/4 of SE 1/4																

Cass County, Minnesota, for Taxes for the Year 1950.

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 Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
1																							
2																							
3																							
4																							
5																							
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Tabular Statement







































Assessment Roll and Tax List of Real Property in the Town of Blind Lake

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 Harry F. & Fernie McKeabe and Maxine C. McKeabe & George A. Wolford.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for Harry F. & Fernie McKeabe and Maxine C. McKeabe & George A. Wolford.

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