

ASSESSMENT & TAX LIST

Bungo

1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1945

County, Minn.,

APR 18

CASS

John B. Norman, Assessor of the Town of Bungo

According to the requirements of law, I herewith deliver to you the Assessment Books for the said

Town of Bungo

Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, 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.

L. C. PETERSON

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

Sec. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, is subject to taxation, 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. The assessor of a town, or the assessor of a county, or the assessor of a school district, shall list all of his own personal property, all moneys and other personal property invested, loaned, or otherwise received, or to be received, by him or her, or by his or her spouse, child, or issue, or by the person having such property in charge. 2. The property of a minor, child, or issue, shall be listed by his guardian, or by the person having such property in charge. 3. The property of a person for whose benefit it is held in trust, or in any other fiduciary capacity, shall be listed by the executor or administrator. 4. The property 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, by such receiver. 6. The property of a partnership, 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 the agent.

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 the owner, agent, or trustee resides.

Sec. 273.27. Certain personal property exempt from listing. Household, food, and furniture, including necessary wearing apparel, tools, and implements, necessary for the support of the family, and other personal property, shall be listed and assessed in the district where the owner, agent, or trustee resides.

Sec. 273.28. 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 same shall be listed and assessed in the town or district where the same are kept. It shall be listed and assessed in the town or district in which the principal place of business of such firm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other structures, with the machinery and fixtures therein, situated upon the right-of-way of a railroad, and used for the transportation of freight, and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where such company has its principal place of business.

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

Sec. 273.36. Personal property of electric light and power companies outside of cities and villages. Personal property, other than real estate, owned by any electric utility company, or any city or town, shall be listed and assessed in the county, town, or district where the same is usually kept. Sec. 273.37. Personal property of electric light and power companies within cities and villages. Personal property, other than real estate, owned by any electric utility company, or any city or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.39. Personal property of manufacturers. Every manufacturer required to list his property shall list the following: 1. The machinery, tools, and implements, used in the manufacture of such property, and devices so used, from his sale, receipt, or otherwise held for the purpose of being used, in whole or in part, in the manufacture of such property. 2. The tools, machinery, and implements, used in the manufacture of such property, and devices so used, from his sale, receipt, or otherwise held for the purpose of being used, in whole or in part, in the manufacture of such property.

Sec. 273.44. Estates of decedents. The personal property of a decedent, at the time of his death, shall be listed and assessed at the place of listing of the estate. Sec. 273.45. Persons under Guardianship. The personal property of a minor, or of a person under guardianship, shall be listed and assessed in the county, town, or district where the ward resides.

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 before his appointment. Sec. 273.47. Property moved between May and July. The value of personal property removed from one county, town, or district to another between May 1 and July 1, shall be assessed in the county, town, or district to which it is removed.

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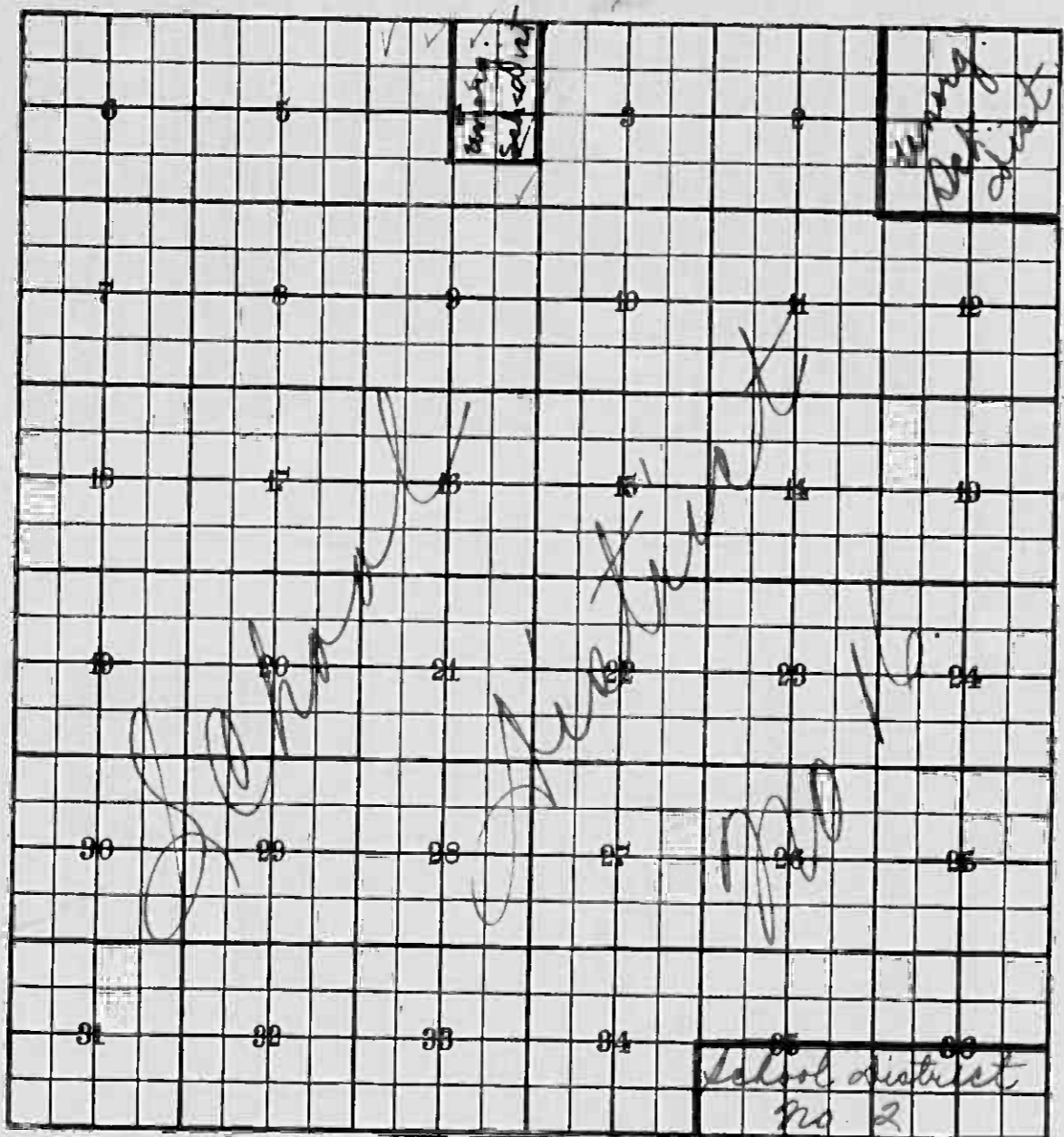
Bungo, Cass

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. *137* Range No. *31* Mer. P. M.



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the \_\_\_\_\_ of \_\_\_\_\_ in the \_\_\_\_\_  
County of \_\_\_\_\_ for the Year Ending May 1, 1945.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of 1/4 Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/4 Mill Per Bushel		★ Total Tax		REMARKS	
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.		

Note ★ Assessors will not fill these Columns

List of Lands in the Town of Bunco, County of Cass, Minn., for the Year 1945, Which have Become Homesteads or Ceased to be Homesteads  
 SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 214 Miller-Davis Company, Minneapolis, State Form No. 67

LANDS BECOMING HOMESTEADS							LANDS CEASING TO BE HOMESTEADS						
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land			SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land
					Acres						Acres	100ths	
Bruce & Mrs. E. Koppfberg	16	SW 1/4 of NW 1/4	14	13731	40								
G. G. & Rachel Koppfberg	16	NE 1/4 of SE 1/4	23	-	40								
Alvin W. Livingston	16	NE 1/4 of NE 1/4	26	-	40								
= = =	=	NE 1/4 of NE 1/4	=	=	40								
= = =	=	SW 1/4 of NE 1/4	=	=	40								
= = =	=	SE 1/4 of NE 1/4	=	=	40								
Olaf Larson	16	SW 1/4 of NW 1/4	26	-	40								
= = =	=	SE 1/4 of NW 1/4	=	=	40								
Leonard Lunde Knott	16	SW 1/4 of SW 1/4	35	-	40								
= = =	=	SW 1/4 of NW 1/4	=	=	40								

new owner must have meant  
 NW SW since there is Knott's  
 land & SW NW is state land  
 AB





COLLECTIONS OF TAXES OF 1945, Town of Bungo, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1945	JUNE SETTLEMENT 1945	NOV. SETTLEMENT 1945	Amount Collected from Nov. 15 to First Monday in Jan. 1946	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1946
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	3365 1030	2053 1889							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	14132 5613 24037 11820	25926 10298 44098 21685							
Town Revenue, Town Road and Bridge, Town Drug, Town State Loan,	3302 8188 660 1717	6057 15022 1211 3150							
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B.S.D.	661 21184 1122 280 729	1211 34427 2995 749 1946							
	97840	172717							

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.S.D.	TOTALS
MARCH SETTLEMENT	School District No.	2	69	3434				3503
		16	536	16068				16604
	Totals	18	605	19502	1122	280	729	3869
JUNE SETTLEMENT	School District No.	2	16	819				835
		16	1045	31362				32407
	Totals	18	1061	32181	2995	749	1946	8086
NOVEMBER SETTLEMENT	School District No.							
	Totals				2995	749	1946	41328
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bungo, Cass County, Minnesota, for Taxes for the Year 1945.

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, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Axel + Hazel Norman

Ellis Norman

Axel + Hazel Norman

Ingebright + Wilda Langley

S. L. Dalzell

Ingebright Langley

Wilda S. Degerstrom

Ingebright Langley

S. L. Dalzell

Wilda S. Degerstrom

G. A. Patton

Wilda S. Degerstrom

G. A. Patton

"

"

Un 3 211379 93 1472 23660 60 23720



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51247

# 131 H 310 465 279 596 489 1085 82.16 78.64 160.80 480

13.42 Canc.

13.42 Canc.

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State of Minnesota 1 NE 1/4 of NE 1/4 7 137 31 16

State of Minnesota 2 NW 1/4 of NE 1/4

State of Minnesota 3 SW 1/4 of NE 1/4

The Holding Co. 4 SE 1/4 of NE 1/4 40

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 Lot 1

State of Minnesota 8 SW 1/4 of NW 1/4 " 2

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 " 3

State of Minnesota 13 SW 1/4 of SW 1/4 " 4

State of Minnesota 14 SE 1/4 of SW 1/4 " 5

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 less 1 ac leased to State

State of Minnesota 19 SE 1/4 of SE 1/4 less 1 ac leased to State

State Forestry Dept. 1 acre 20 of SE 1/4 of SE 1/4 used for lookout tower & exempt

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION. Columns: District No., Rate, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, etc.

93 1282 60

1342

1342

93 1282 60

1342

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Cass County, Minnesota, for Taxes for the Year 1945.

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, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bungo, Cass County, Minnesota, for Taxes for the Year 1945.

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, TOTAL TAXES, and REMARKS. Includes entries for Lena Hiehn, Fred + Gertrude Weiss, Warren Hoffman, and A. J. Hackenhull.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bungo, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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, RATE AND TAX LESS HOMESTEAD EXEMPTION, STATE TAX ON NON-HOMESTEAD, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

SOLD FOR TAXES

Handwritten calculations: 11 929, 77.20 575, 1321, 18208, 240, 18448

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bruno, Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS, GENERAL TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Handwritten notes: Refund W. # 81939 \$20.80, 10-29-46, 19.34 Paid 1.46 Penalty, 5.95 Abated

Handwritten note: Abatement \$3151

Handwritten note: 10456

Handwritten note: 9696

Handwritten note: 6894

Handwritten note: 10394

Handwritten note: 4298 139

Handwritten note: 2329

Handwritten note: 5662

Handwritten notes: 4.48 Abated, Paid under 4.48 Abated, 4.48 Abated, 5.95 Abated

Victor S. Olson, State of Minnesota (Contr to Victor S. Olson), Fred F. + Sarah J. Hirt

Augustina Weiss, Herman H. + Clara A. Weiss, Mary B. Anderson

Fred F. + Sarah J. Hirt

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bungo, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Bungo, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

date #2680 & H already in front.

SOLD FOR TAXES

#1 21228 264

H 1138 409 1541

21492

2915

42

6301

6336

8701

4477

9327

9326

11743







Assessment Roll and Tax List of Unplatted Real Property in the Town of Bungo  
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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLID FOR TAXES. Includes handwritten entries for various lots and the name Robert Messler.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for lots 16 and 20.





Assessment Roll and Tax List of Unplatted Real Property in the Town of Bungo of Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1917, Penalty, Delinquent on First Monday in January 1917, Total Delinquent Tax and Penalty, REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Bungo, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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, and SPECIAL TAXES. Includes handwritten entries for Leslie Leverington, Wm. + June Wiese, G.R. Peakes, and L. Leverington.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bunge of Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bungeo

Cass County, Minnesota, for Taxes for the Year 1945.

Main 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, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Henry + Ithelma Folkers

Elmer Olson

Carl Lervik  
Chas. Lervik

Handwritten calculations and totals at the bottom of the page.

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