

ASSESSMENT & TAX LIST

Bungo

1949



# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR  
1949.

County

According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1949, for the year 1948, 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 change 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.

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. 272.01.\*\*\* 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. 272.02.** 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 of his principal, all interests and other personal property inherited, loaned, or otherwise contributed by him as agent or attorney, \*\*\*.

2. The property of a minor, child or insane person shall be listed by the guardian, trustee, conservator, or other person in charge of the property.  
3. 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.  
4. The property of a corporation, partnership, or other legal entity, shall be listed and assessed in the name of the person or persons who are in the hands of a receiver, trustee, conservator, or other person in charge of the property.  
5. The property 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 manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

**Sec. 272.26.** Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owned, or in the county, town, or district where the principal, partner, agent, or trustee, or other person in charge, resides, or where the property is stored, or where the same is usually kept.

**Sec. 272.27.** Personal property of electric light and power companies in cities and villages shall be listed and assessed in the county, town, or district where the same is usually kept.

**Sec. 272.30.** Farm property of non-resident. When the owner of real estate in this state is a non-resident, the personal property of the owner shall be listed and assessed in the town or district where the same shall be listed and assessed in the town or district where the same is usually kept.

**Sec. 272.32.** Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any city of the first class, of electric light and power companies, or other public utility companies, shall be listed and assessed in the county, town, or district where the same is usually kept.

**Sec. 272.33.** Bleaching, cooperages, etc. Personal property of \*\*\* spinning, cooperative, cooperages, bleaching, cooperages, or other establishments 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.

**Sec. 272.34.** Personal property of electric light and power companies in cities and villages shall be listed and assessed in the county, town, or district where the same is usually kept.

**Sec. 272.37.** Personal property of electric light and power companies in cities and villages shall be listed and assessed in the county, town, or district where the same is usually kept.

**Sec. 272.38.** Personal property of electric light and power companies in cities and villages shall be listed and assessed in the county, town, or district where the same is usually kept.

**Sec. 272.46.** Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the county, town, or district where the same is usually kept.

**Sec. 272.47.** Property moved between May and July. The owner of personal property removed from one county, town, or district to another under this chapter...

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**Sec. 272.48.** Where listed in case of doubt. In case of doubt as to the proper place of listing personal property placed in the same class as to the place for listing and assessing shall be determined by the county board of equalization; and if between districts, by the county board of equalization; and if between districts, by the county board of equalization.

**Sec. 272.20.** Assessor may enter dwelling. Any officer authorized by law to make a return of personal property for taxation may enter a dwelling, house, building, or other structure, when necessary to ascertain the value of such property, and to make a return of the same.

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Assessment of 1

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1950, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Bungo in said County for the year A. D. 1949, as specified above and amounting to 100 Dollars

Paul A. 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 Bungo in said County for the year 1949, 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 received 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, Paul A. 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 Town of Bungo for the year 1949.

WITNESS my hand and official seal, the 2 day of January, 1950.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of Paul A. Jewell, County Treasurer, the Tax List of the Town of Bungo in said County for the year 1949; 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.



























































































































































