

ASSESSMENT & TAX LIST

Byron

1949

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1949.

County

Assessor of the... According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1949, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 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...

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 the persons acquiring it.

Sec. 273.02. By whom listed. Personal Property shall be listed in the manner following: 1. Sec and second class, being a resident of this state...

Sec. 273.03. Electrics, etc. On railways, All electric and power lines, with the machinery and fixtures thereon, situated upon any right of way...

Sec. 273.04. Manufactures. Every manufacturer required to list his business as a merchant, No catalogue shall be required to list for taxation any property the product of this state...

Sec. 273.05. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in an incorporated town or village...

Sec. 273.06. Merchants; Consignees. Every merchant required to list his business as a merchant, No catalogue shall be required to list for taxation any property the product of this state...

Sec. 273.07. Personal property of decedents. The personal property of a decedent shall be listed and assessed as if he were living on the date of his death...

Sec. 273.08. Personal property of minors. The personal property of a minor under guardianship shall be listed and assessed as if he were living on the date of his death...

Sec. 273.09. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the date of the assignment or receivership...

Sec. 273.10. Property removed from one county, town, or district. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter...

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...

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...

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Assessment of T

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. E. Peterson, Auditor of said County, Minnesota,

the Tax List of all Taxable Real and Personal Property in the Town

of Byron in said County for the year A. D. 1949,

as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer

Office of County Treasurer, Cass County, Minnesota

To L. E. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town

of Byron 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 D. 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 1949.

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

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of 194

County Treasurer, the Tax List of the of in said County for the year 1949; that I have compared the said list with the Statements received 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.

Assessment of 1

NAME OF OWNER

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FUNDS	MARCH SETTLEMENT 19 <u>51</u>	JUNE SETTLEMENT 19 <u>50</u>	NOV. SETTLEMENT 19 <u>51</u>	Amount Collected from Nov. 19 <u>50</u> to First Monday in Jan. 19 <u>51</u>	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19 <u>51</u>
State--Non-Homestead,	3236	3236	2168						
State--Homestead,	2488	6368	5009	335					
County Revenue,	14412	41370	32543	2177					
County Road and Bridge,	6471	13790	10848	726					
County Welfare,	36274	77316	60819	4008					
County Bond and Interest,	12441	27580	21695	1451					
Town Revenue,	5084	10846	8532	571					
Town Road and Bridge,	10406	25241	18282	1223					
Town Drag,	727	1549	1219	82					
Town State Loan,									
School Local 1 Mill,	727	1549	1218	82					
School Special,	22987	48397	27790	2443					
School State Loan Deficiency									
Tuition	14468	30834	24254	1622					
Transportation	1818	3874	3047	204					
	138044	289950	227424	14984					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	TUITION	TRANSP.	TOTALS
MARCH SETTLEMENT	School District No. 9	609	18285		12129	1524	32547
	21	118	4702		2339	244	7453
	Totals	727	22987		14468	1818	40000
JUNE SETTLEMENT	School District No. 9	1358	40738		27023	3395	72574
	# 21	191	7659		3811	479	12140
	Totals	1549	48397		30834	3874	84654
NOVEMBER SETTLEMENT	School District No. # 9	1096	32892		21818	2741	58547
	# 21	122	4898		2436	306	7762
	Totals	1218	37790		24254	3047	66309
NOVEMBER to JANUARY	School District No. # 9	82	2443		1622	204	4351
	Totals						
ADDITIONS	School District No.						
	Totals						
REDUCTIONS	School District No.						
	Totals						

Assessment Roll and Tax List of Real Property in the Lawson of DePue

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS				FINAL EQUALIZED VALUE				
		SUBDIVISION	Sec of Lot	Town or Block	Reg.				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%
Elias Levek		NE 1/4 of NE 1/4		2135-32		40	9	No													
Northwest Paper Co.		NW 1/4 of NE 1/4				40	"														
		SW 1/4 of NE 1/4				40	"														
Elias Levek		SE 1/4 of NE 1/4				40	"														
Northwest Paper Co.		NE 1/4 of NW 1/4				40	"														
Shadow Hildahl		NW 1/4 of NW 1/4				40	"														
Thos. Hildahl		SW 1/4 of NW 1/4				40	"														
Northwest Paper Co.		SE 1/4 of NW 1/4				40	"														
Atlas Realty Co.		NE 1/4 of SW 1/4				40	"														
State of Minnesota The Northwest Paper Co.		NW 1/4 of SW 1/4				40	"														
State of Minnesota		SW 1/4 of SW 1/4				40	"														
Atlas Realty Co.		SE 1/4 of SW 1/4				40	"														
Elias Levek		NE 1/4 of SE 1/4				40	"														
		NW 1/4 of SE 1/4				40	"														
Atlas Realty Co.		SW 1/4 of SE 1/4				40	"														
		SE 1/4 of SE 1/4				40	"														
						560															

Cass County, Minnesota, for Taxes for the Year 1949.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State (Homestead) Mills	State Tax on Non-Homestead 4.57 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	

Assessment Roll and Tax List of Real Property in the Laurin of Byron

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Home Fed or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Town or Block	King				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
														Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
C. M. C. Reese	Wagon Lake, Minn.	NE 1/4 of NE 1/4	34	135	32	40	9														
State of Minnesota		NW 1/4 of NE 1/4																			
State of Minnesota		SW 1/4 of NE 1/4																			
Clarence + Marie Allen		SE 1/4 of NE 1/4			40																
Joe Naskis		NE 1/4 of NW 1/4			40																
		NW 1/4 of NW 1/4			40																
		SW 1/4 of NW 1/4			40																
State of Minnesota		SE 1/4 of NW 1/4																			
State of Minnesota		NE 1/4 of SW 1/4																			
Wagon Lake Lumber Co.	State of Minnesota	NW 1/4 of SW 1/4			40																
	State of Minnesota	SW 1/4 of SW 1/4 less 5 ac			40																
State of Minnesota		SE 1/4 of SW 1/4																			
Nicholson Lumber		SW 1/4 of SW 1/4			5																
Clarence Allen	State of Minnesota	NE 1/4 of SE 1/4			40																
	State of Minnesota	NW 1/4 of SE 1/4			40																
Nicholson + Gertrude Lumber		SW 1/4 of SE 1/4			40																
		SE 1/4 of SE 1/4			40																
					365.00																

Cass County, Minnesota, for Taxes for the Year 1949.

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	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						84		15.44	38	15.82	1													15.82	17.40	
2											2															
3											3															
4	OLD FOR TAXES					84		15.44	38	15.82	4														15.82	
5											5															
6	OLD FOR TAXES					84		25.44	38	15.82	6														15.82	
7	OLD FOR TAXES					84		15.44	38	15.82	7														15.82	
8	OLD FOR TAXES					118		21.68	54	22.22	8														22.22	
9											9															
10											10															
11											11															
12											12															
13											13															
14											14															
15											15	PAID IN FULL	MAY 10 1950	6397		208										
16	OLD FOR TAXES										16	Forfeited													22.04 Canceled	
17	OLD FOR TAXES										17	Forfeited													15.82 Canceled	
18											18	PAID IN FULL	MAY 10 1950	1397		10.84										
19											19	PAID IN FULL	MAY 30 1950	6397		10.84										
20											20															
																									85.50	37.86

