

ASSESSMENT & TAX LIST

Byron
1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

County, Minn., 1948.

Assessor of the County, Minn., 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 the first day of 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 manner following: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property...

Sec. 273.23. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the person owning such property resides.

Sec. 273.24. 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 located.

Sec. 273.25. Elevators, etc., on railroad. All elevators and power companies having a fixed situs in any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.26. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the town or district where the same are situated.

Sec. 273.27. Personal property of electric light and power companies outside of cities and villages. Personal property, other than that described in section 273.26, of electric light and power companies shall be listed and assessed in the town or district where the same are situated.

Sec. 273.28. 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 any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.29. 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 any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.30. 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 any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.31. 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 any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.32. 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 any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.33. 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 any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.34. 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 any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.35. 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 any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.36. 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 any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.37. 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 any city, village, town or ward, shall be listed and assessed where situated.

Sec. 273.38. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed, the assessor shall list it in the town or district where the property is located, and if between different counties, in the county having the largest area.

Sec. 273.39. Lists to be verified. Every person entitled to list property for taxation shall make out and deliver to the assessor, on or before the first day of May 1, a verified statement of all personal property owned by him, in the manner provided by law.

Sec. 273.40. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law for listing and assessing, shall be deemed to have made a false statement, if he knows that the statement is false, and if he makes it with intent to defraud.

Sec. 273.41. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax shall be classified as follows: Class 1, land, including improvements thereon, and all other property, except as hereinafter provided.

Subdivision 2. Class 1. From one whether mined or unmined, and all other property, except as hereinafter provided, shall be assessed at the rate of one per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including books, musical instruments, sewing machines, wearing apparel, and all other personal property, except as hereinafter provided, shall be assessed at the rate of one per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by law, shall be assessed at the rate of one per cent of the full and true value thereof.

Subdivision 5. Class 4. All property not included in the preceding subdivisions shall be assessed at the rate of one per cent of the full and true value thereof.

Subdivision 6. Class 5. All agricultural products, except as provided by law, shall be assessed at the rate of one per cent of the full and true value thereof.

Subdivision 7. Class 6. All agricultural products, except as provided by law, shall be assessed at the rate of one per cent of the full and true value thereof.

Subdivision 8. Class 7. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements, and all other property, except as hereinafter provided, shall be assessed at the rate of one per cent of the full and true value thereof.

Subdivision 9. Class 8. All property not included in the preceding subdivisions shall be assessed at the rate of one per cent of the full and true value thereof.

Subdivision 10. Class 9. All property not included in the preceding subdivisions shall be assessed at the rate of one per cent of the full and true value thereof.

REAL

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 8486.70	
Additions	- - - - -	\$ _____	
Cancelled			\$ 204.60
Abatements	- - - - -	\$ _____	
			\$ 8282.10
COLLECTIONS			
March Settlement	- - - - -	\$ 1,375.08	
June Settlement	- - - - -	\$ 2,580.66	
November Settlement	- - - - -	\$ 1,803.84	
January Settlement	- - - - -	\$ 92.73	\$ 5,857.31
			\$ _____
Over Collected	- - - - -	\$ 298	
Under Collected	- - - - -	\$ _____	
Delinquent	- - - - -	\$ 2427.77	\$ 2424.79
Total	- - - - -		\$ 8282.10

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 Byron in said County for the year A. D. 1948, as specified above and amounting to 100 Dollars

Paul O Jewell
County Treasurer
E. B.

January 2 1950
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 Byron 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 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 O 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 _____ 194 _____ 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 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.

FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	Amount Collected from Nov. 1944 to First Monday in Jan. 1949	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1949
State—Non-Homestead,	3057	2676	1726	166					
State—Homestead,	2258	4306	3005						
County Revenue,	18156	34625	24163	1233					
County Road and Bridge,	5587	10654	7435	410					
County Welfare,	37632	71766	50081	2762					
County Bond and Interest, SKG.	6130	11690	8157	450					
	5043	9618	6712	370					
Town Revenue,	5587	10654	7435	410					
Town Road and Bridge,	11639	22196	15489	854					
Town Drag,	776	1480	1033	57					
Town State Loan, EM. RD.	3880	7399	5163	285					
School Local 1 Mill,	776	1480	1032	57					
School Special,	24573	45846	32431	1707					
School State Loan, Deficiency									
Tuition	11018	21012	14662	809					
Transportation	1396	2664	1859	103					
	137508	258066	180284	9773					

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	TRANSP	TUITION	TOTALS
MARCH SETTLEMENT	9, 21	646, 130	19387, 5186		1163, 233	9176, 1892	30372, 7391
Totals		776	24573		1396	11018	37763
JUNE SETTLEMENT	9, 21	1334, 146	48013, 5833		2401, 263	18941, 2071	62689, 8313
Totals		1480	45846		2664	21012	71002
NOVEMBER SETTLEMENT	9, 21	887, 145	26615, 5816		1597, 262	12598, 2065	41697, 8288
Totals		1032	32431		1859	14663	49985
NOVEMBER to JANUARY	9	57	1707		103	809	2676
Totals		57	1707		103	809	2676
ADDITIONS							
Totals							
REDUCTIONS							
Totals							

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

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 Wm. L. & Clara E. Jahn, Carl G. Hanson, and L. V. McConaughey.

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: 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 1949, June Settlement 1949, Penalty, November Settlement 1949, Penalty, Collections to First Monday in January 1950, Penalty, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various districts and tax amounts.

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE						
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. of Special District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	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	
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
State of Minnesota		NE 1/4 of NE 1/4				32 135 32	9						252						84	252	84	
State of Minnesota		NW 1/4 of NE 1/4											252						84	252	84	
Atlas Realty Co.		SW 1/4 of NE 1/4				40	No						252						84	252	84	
"		SE 1/4 of NE 1/4				40	"						252						84	252	84	
State of Minnesota		NE 1/4 of NW 1/4											252						84	252	84	
Northwest Paper Co.		NW 1/4 of NW 1/4				40	"						252						84	252	84	
State of Minnesota		SW 1/4 of NW 1/4											252						84	252	84	
Atlas Realty Co.		SE 1/4 of NW 1/4				40	"						252						84	252	84	
State of Minnesota		NE 1/4 of SW 1/4											252						84	252	84	
V. B. Schmidt		NW 1/4 of SW 1/4				40	Yes						250	50					50	250	50	
Heidara & Thilda Thidahl		SW 1/4 of SW 1/4				40	No						252						84	252	84	
State of Minnesota		SE 1/4 of SW 1/4											252						84	252	84	
Atlas Realty Co.		NE 1/4 of SE 1/4				40	"						252						84	252	84	
State of Minnesota		NW 1/4 of SE 1/4											252						84	252	84	
State of Minnesota		SW 1/4 of SE 1/4											252						84	252	84	
Atlas Realty Co.		SE 1/4 of SE 1/4				40	"						252						84	252	84	
						320							2014	50					588	2014	638	

Cass County, Minnesota, for Taxes for the Year 1948.

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 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
SOLD FOR TAXES																							
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Assessment Roll and Tax List of Real Property in the Town of Byron

Cass County, Minnesota, for Taxes for the Year 1948.

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. 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%				
Vivian P. & Clara Schmidt		NE 1/4 of NE 1/4	33	135	32	40	4	No	252					84	336	84					
Union Central Life Ins. Co.	State of Minnesota	NW 1/4 of NE 1/4			40		"		352					84	352	84					
Arthur D. & Rena D. Cramer		SW 1/4 of NE 1/4			40		"	250			50			50	250	50					
"		SE 1/4 of NE 1/4			40		"	250			50			50	250	50					
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																			
Arthur D. & Rena D. Cramer	State of Minnesota	NE 1/4 of SW 1/4			40		"	250			50			50	250	50					
State of Minnesota		NW 1/4 of SW 1/4																			
State of Minnesota		SW 1/4 of SW 1/4																			
Arthur D. & Rena D. Cramer		SE 1/4 of SW 1/4			40		"	250			50			50	250	50					
Arthur D. & Rena D. Cramer		NE 1/4 of SE 1/4			40		"	250			50			50	250	50					
"		NW 1/4 of SE 1/4			40		"	250	100		70			70	350	70					
"		SW 1/4 of SE 1/4			40		"	250			50			50	250	50					
"		SE 1/4 of SE 1/4			40		"	250			50			50	250	50					
					400			2504	100		420	168		588	2604	420					

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 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
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 PAID IN FULL MAY 31 1949 6235
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