

ASSESSMENT & TAX LIST - 1960

Deerfield

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
1960.

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

The real and personal property assessment books for _____ for the year 1960, are hereby delivered to you. The list of real estate contains all descriptions subject to taxation, so far as the same have come to my knowledge from any source, and you are directed to assess all property and make a return thereof 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

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.

1. Every person of full age and sound mind, being a resident of this state, shall list separately and in the name of his principal all money and other personal property invested, loaned, or otherwise held for the benefit of another person, or otherwise held by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

2. The property of a body politic or corporate, by the proper agent thereof, by such agent, by a partner or agent thereof, by such partner or agent, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

3. The property of a minor, child or insane person shall be listed and assessed in the name of the guardian, or of the person having such property in charge, or of the trustee of the estate of a deceased person, by the executor or administrator.

4. The property of a partnership or copartnership, by the proper agent thereof, by such agent, by a partner or agent thereof, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

5. The property of a firm or company, by a partner or agent thereof, by such partner or agent, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

6. The property of a body politic or corporate, by the proper agent thereof, by such agent, by a partner or agent thereof, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

7. The property of a firm or company, by a partner or agent thereof, by such partner or agent, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

8. The property of a partnership or copartnership, by the proper agent thereof, by such agent, by a partner or agent thereof, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

9. The property of a firm or company, by a partner or agent thereof, by such partner or agent, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

10. The property of a body politic or corporate, by the proper agent thereof, by such agent, by a partner or agent thereof, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

11. The property of a firm or company, by a partner or agent thereof, by such partner or agent, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

12. The property of a partnership or copartnership, by the proper agent thereof, by such agent, by a partner or agent thereof, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

13. The property of a body politic or corporate, by the proper agent thereof, by such agent, by a partner or agent thereof, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

14. The property of a firm or company, by a partner or agent thereof, by such partner or agent, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

15. The property of a partnership or copartnership, by the proper agent thereof, by such agent, by a partner or agent thereof, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

16. The property of a body politic or corporate, by the proper agent thereof, by such agent, by a partner or agent thereof, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

17. The property of a firm or company, by a partner or agent thereof, by such partner or agent, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

18. The property of a partnership or copartnership, by the proper agent thereof, by such agent, by a partner or agent thereof, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

19. The property of a body politic or corporate, by the proper agent thereof, by such agent, by a partner or agent thereof, by the owner of an interest in such property, or by the owner of a share in such property, shall be listed and assessed in the name of the principal, as merchandise.

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 2896.00	
Additions	- - - - -	\$ 21.25	
			\$
Abatement	- - - - -	\$ 37.94	
			\$ 2883.31

COLLECTIONS

March Settlement	- - - - -	\$ 552.14	
June Settlement	- - - - -	\$ 1222.26	
November Settlement	- - - - -	\$ 659.41	
January Settlement	- - - - -	\$ 243.81	
			\$
Over Collected	- - - - -	\$ 10.00	
Under Collected	- - - - -	\$	
Delinquent	- - - - -	\$ 459.50	\$ 449.50
Total	- - - - -		\$ 2883.31

COLLECTIONS OF TAXES OF 1960

Town OF *Deerfield*

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1961	JUNE SETTLEMENT 1961	NOV. SETTLEMENT 1961	Amount Collected from Nov. 1960 to First Monday in Jan. 1961	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1961
State-Non-Homestead	929	2,241	1,280						
State-Homestead	1069	2,962	1,593						
County Revenue	6696	14,582	7930						
County Road and Bridge	4021	8,758	4762						
County Welfare	11670	25,415	13821						
County Bond and Interest, PERA	1132	3,465	1340						
Co. Def.	46	100	55						
Co. Nurse	402	876	476						
R. & B. Bldg.	402	876	476						
Town Revenue	2011	4377	2381						
Town Road and Bridge	5027	10,947	5954						
Town Drug									
Town State Loan									
Fire	2011	4377	2381						
School Local 1 Mill									
School Special	5982	14,158	7130						
School State Loan									
Deficiency	8019	17,462	9497						
Tuition C. O.	4903	10,676	5806						
Transportation PERA	794	1730	941						
<i>Agri. Assn</i>	100	219	418						
	55214	102,226	65941						

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C. O.	PERA	TOTALS
MARCH SETTLEMENT	114 a		4070		6493	3971	643	15177
	114 7a		1912		1526	932	151	4521
	Totals		5982		8019	4903	794	19698
JUNE SETTLEMENT	114-a		7738		12342	7546	1223	28850
	114-71a		6420		5120	3130	507	15177
	Totals		14158		17462	10676	1730	44027
NOVEMBER SETTLEMENT	114 a		4776		7619	4658	755	17808
	114 7a		2354		1878	1148	186	5566
	Totals		7130		9497	5806	941	23374
NOVEMBER to JANUARY								
	Totals							
ADDITIONS								
	Totals							
REDUCTIONS								
	Totals							

Real Estate

7758111

Assessment Roll and Tax List of Real Property in the Town of Deerfield, Cass County, Minnesota, for Taxes for the Year 1960.

Cass County, Minnesota, for Taxes for the Year 1960.

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for Helmer L. Olson, John S. Compton, and The Northwest Paper Company.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES (SPECIAL, TOTAL), PAID, WHEN PAID, and REMARKS. Includes handwritten notes on tax payments and delinquencies.

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

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for William & Nellie H. Hornich and Otis Howard & Lena Malmo.

Handwritten summary totals at the bottom of the left page: 440, 1160, 320, 1540, 254, 90, 344.

Cass County, Minnesota, for Taxes for the Year 1960.

Table with columns: SOLE 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 1961, June Settlement 1961, November Settlement 1961, Collections to First Monday in January 1962, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes and dates like 'PAID IN FULL JUN 25 1961'.

Handwritten summary totals at the bottom of the right page: 254, 90, 344, 9176, 60, 9236, 51.56, 40.80.

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

Cass County, Minnesota, for Taxes for the Year 1960.

Form 300 MILLER-DAVIS CO., MILWAUKEE, WIS. * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, 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 1961, June Settlement 1961, November Settlement 1961, Penalty, Collections to First Monday in January 1962, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

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

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1960.

Table with columns: INWHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, VALUATIONS BY SCHOOL/DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1961, June Settlement 1961, November Settlement 1961, Collections to First Monday in January 1962, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

