

ASSESSMENT & TAX LIST

Fairview

1952

DIRECTIONS TO ASSESSOR OFFICE OF COUNTY AUDITOR, 1952.

To [blank] County, Minn., Assessor of the [blank] of [blank] for the year 1952, 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 1949, as amended)

Sec. 273.01. 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 its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.21. 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, in person, all personal property owned by him, all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, ***
2. The property of a minor, child or incompetent person shall be listed by the trustee, guardian, conservator, or other person in charge of the property of the estate of a deceased person, by the executor or administrator.
3. 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 real estate in this state is a non-resident, 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. 273.31. Pipeline Companies. Subdivision 1. Personal property of pipeline companies, gas, petroleum, or other petroleum products *** shall be listed in the county, town, or district where the business is carried on ***

Sec. 273.32. Electric Light and Power Companies and other. Subdivision 2. The personal property, consisting of the pipeline system of main, pipe and equipment attached thereto, of pipeline companies and other entities or other petroleum products by pipe lines, shall be listed, with and assessed by the Commissioner of Taxation, in the county in which the pipeline is located, or in the county in which the pipeline is transported through the pipe lines ***

Sec. 273.33. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where the business of the company may be located.

Sec. 273.34. Electric Light and Power Companies and other. Subdivision 1. All transmission and distribution lines and equipment of electric light and power companies, and other entities or other petroleum products, shall be listed and assessed in the town or district where the business of the company may be located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where the business of the company may be located.

Sec. 273.36. Electric Light and Power Companies and other. Subdivision 2. All transmission and distribution lines and equipment of electric light and power companies, and other entities or other petroleum products, shall be listed and assessed in the town or district where the business of the company may be located.

Sec. 273.37. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where the business of the company may be located.

Sec. 273.40. False statement regarding taxes. Every tax assessor who makes a false statement regarding taxes, or who makes a false statement regarding the value of any property, or who makes a false statement regarding the amount of any tax or assessment, shall be liable to a fine of not more than \$500.

Sec. 273.41. Classification of property. Subdivision 1. How classified. All real property in this state shall be classified and assessed for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute class one and shall be valued and assessed at fifty (50) per cent of its true and full value.

Class 1a. All direct products of the blast and open hearth for the production of iron and steel, whether or not further processed, shall constitute class 1a and shall be valued and assessed at 15 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furnishings, including clothing of the family and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family, shall constitute class 2 and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a", and class three "b", stocks of merchandise of all kinds, including raw materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, which are used in agriculture, horticulture, stock raising or other agricultural purposes, shall constitute class 3 and shall be valued and assessed at 35 per cent of the full and true value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the farmer, grower, or producer, shall constitute class 3a and shall be valued and assessed at 40 per cent of full and true value thereof.

Subdivision 6. Class 3b. Livestock, poultry, all breeds, white and black, and all other animals, including swine, shall constitute class 3b and shall be valued and assessed at 50 per cent of the full and true value thereof.

Subdivision 7. Class 3c. All other personal property, including household goods and furnishings, shall constitute class 3c and shall be valued and assessed at 25 per cent of the full and true value thereof.

Sec. 273.42. Assessor may enter dwellings, etc. Any officer authorized by law to assess property in this state may enter any dwelling, house, building, or structure, and view the name and the property therein.

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Sec. 273.45. Assessor may enter dwellings, etc. Any officer authorized by law to assess property in this state may enter any dwelling, house, building, or structure, and view the name and the property therein.

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1949, 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. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, an the lots or parts of lots or blocks, included in each description of property.

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. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

The forms in this book are prescribed for the 1952 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

SUMMARY OF TAX COLLECTION

Original Levy	\$ 8219.22	
Additions	\$ 32.49	
		\$ 8251.71
Abatements	\$ 108.68	
		\$ 8143.03

COLLECTIONS

March Settlement	\$ 935.28	
June Settlement	\$ 3827.66	
November Settlement	\$ 2092.12	
January Settlement	\$ 46.96	\$ 6902.02
		\$ 1241.01
Over Collected	\$.60	
Under Collected	\$	
Delinquent	\$ 1241.61	\$ 1241.01
Total		\$ 8143.03

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Hairview

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

187.48
226
187.74

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF COUNTY TAXES										RATE OF TOWN TAXES										RATE OF SCHOOL TAXES										TAXES LEVIED									
	Agricultural Lands	Non-Agricultural Lands	Personal Property	Total Value of all Property except Money and Credits	RATE OF COUNTY TAXES										RATE OF TOWN TAXES										RATE OF SCHOOL TAXES										TAXES LEVIED									
					Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	Total Rate of Sch'l Tax	Local 1 Mill	Special	State Loan	Def.	Tuition	Transportation	Total School Taxes	FUNDS	Rate	Amounts													
St. 29-152	32659		12767	37826	H. 4.58	27.1	12.8	51.3	14.3	105.5	4.7	4.7	1.	10.4	1.	25.	28.	3.	10.	67.	187.48	3655	91375	102340	10965	36550	244885	State - Non-Homestead		7934														
St. 22-50	4190		693	4992											1.	50.	21.83	3.17	25.	3.	92.	212.48	128	6380	3572	383	1276	11739	State - Homestead		19611													
	36849		109	42818	N. H. 2.26					6.84					1.	50.	21.83	3.17	25.	3.	104.7	225.18	69	3465	1513	268	1732	208	34264	County Revenue,		116031												
																												County Road and Bridge,		54802														
																												County Welfare,		219647														
																												Bonds and Interest		61228														
																														451708														
																												Town Revenue,		20129														
																												Town Road and Bridge,		20124														
																												Town Drag,		4282														
																												Town State Loan,		44526														

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

Cass County, Minnesota, for Taxes for the Year 1952.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					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	
											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%				
Lot 1, Sec. 26, Lot 1, Sec. 25, Parts of Lots 4 & 5, Sec. 24, Lot 3, SW 1/4 NE 1/4 Sec. 24	Gull Lake Shares Inc.	Buck Forest	1						24					8	8			
"	"	"	2						24					8	8			
"	"	"	3						24					8	8			
"	"	"	4						24					8	8			
"	"	"	5						24					8	8			
"	"	"	6						24					8	8			
"	"	"	7						24					8	8			
"	"	"	8						24					8	8			
"	"	"	9						24					8	8			
"	"	"	10						24					8	8			
"	"	"	11						24					8	8			
"	"	"	12						24					8	8			
"	"	"	13						24					8	8			
Wm. E. & Emma Leppa			14						24					8	8			
Richard & Barbara L. Andersons			15						24					8	8			
"			16						24					8	8			
Gull Lake Shares Inc.			17						24					8	8			
Geo. H. & Helen J. Melin			18						24					8	8			
Gull Lake Shares Inc.			19						24					8	8			
"			20						24					8	8			
									480					160	160			

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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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						8	150	02	152	1 PAID IN FULL	OCT 8 1953												
2						8	150	02	152	2 PAID IN FULL	OCT 8 1953												
3						8	150	02	152	3 PAID IN FULL	OCT 8 1953												
4						8	150	02	152	4 PAID IN FULL	OCT 8 1953												
5						8	150	02	152	5 PAID IN FULL	OCT 8 1953												
6						8	150	02	152	6 PAID IN FULL	OCT 8 1953												
7						8	150	02	152	7 PAID IN FULL	OCT 8 1953												
8						8	150	02	152	8 PAID IN FULL	OCT 8 1953												
9						8	150	02	152	9 PAID IN FULL	OCT 8 1953												
10						8	150	02	152	10 PAID IN FULL	OCT 8 1953												
11						8	150	02	152	11 PAID IN FULL	OCT 8 1953												
12						8	150	02	152	12 PAID IN FULL	OCT 8 1953												
13						8	150	02	152	13 PAID IN FULL	OCT 8 1953												
14						8	150	02	152	14 PAID IN FULL	FEB 28 1953	2503	152										
15						8	150	02	152	15 PAID IN FULL	MAY 29 1953	8263		152									
16						8	150	02	152	16 PAID IN FULL	MAY 29 1953	8264		304									
17						8	150	02	152	17 PAID IN FULL	MAY 29 1953												
18						8	150	02	152	18 PAID IN FULL	OCT 8 1953	13344											
19						8	150	02	152	19 PAID IN FULL	MAY 29 1953	8265		152									
20						8	150	02	152	20 PAID IN FULL	OCT 8 1953	13344											
						160	3000	40	3040				152	608		2280							

