

Could
ASSESSMENT & TAX LIST
1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1946.

CASS County, Minn. APR 9

J. H. Putnam Assessor of the Town of Gault

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1946, 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. J. H. Putnam 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 its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 272.22. By whom listed. Personal Property shall be listed in the summer following the year in which it is acquired, in the name of the owner, or, if the owner is deceased, in the name of his estate, or, if the owner is a minor, in the name of his guardian, or, if the owner is a corporation, in the name of its president, or, if the owner is a partnership, in the name of its partner, or, if the owner is a receiver, in the name of the receiver, or, if the owner is a trustee, in the name of the trustee, or, if the owner is a guardian, in the name of the guardian, or, if the owner is a receiver, in the name of the receiver, or, if the owner is a trustee, in the name of the trustee, or, if the owner is a guardian, in the name of the guardian.

Sec. 273.02. 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. 273.03. 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. 273.04. 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.

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Sec. 273.08. 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. 273.09. 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. 273.48. Where listed in case of doubt. In case of doubt as to whether property should be listed in one or another class, the assessor shall list the property owned by him on May 1 of such year in the county, and if the property is not listed in the county, he shall make it appear to the assessor that he is held for tax of the current year in the property in another state.

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Sec. 273.50. Where listed in case of doubt. In case of doubt as to whether property should be listed in one or another class, the assessor shall list the property owned by him on May 1 of such year in the county, and if the property is not listed in the county, he shall make it appear to the assessor that he is held for tax of the current year in the property in another state.

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Sec. 273.52. Where listed in case of doubt. In case of doubt as to whether property should be listed in one or another class, the assessor shall list the property owned by him on May 1 of such year in the county, and if the property is not listed in the county, he shall make it appear to the assessor that he is held for tax of the current year in the property in another state.

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Sec. 273.56. Where listed in case of doubt. In case of doubt as to whether property should be listed in one or another class, the assessor shall list the property owned by him on May 1 of such year in the county, and if the property is not listed in the county, he shall make it appear to the assessor that he is held for tax of the current year in the property in another state.

Sec. 273.57. Where listed in case of doubt. In case of doubt as to whether property should be listed in one or another class, the assessor shall list the property owned by him on May 1 of such year in the county, and if the property is not listed in the county, he shall make it appear to the assessor that he is held for tax of the current year in the property in another state.

Sec. 273.58. Where listed in case of doubt. In case of doubt as to whether property should be listed in one or another class, the assessor shall list the property owned by him on May 1 of such year in the county, and if the property is not listed in the county, he shall make it appear to the assessor that he is held for tax of the current year in the property in another state.

Sec. 273.59. Where listed in case of doubt. In case of doubt as to whether property should be listed in one or another class, the assessor shall list the property owned by him on May 1 of such year in the county, and if the property is not listed in the county, he shall make it appear to the assessor that he is held for tax of the current year in the property in another state.

Section 273.03, Minnesota Statutes 1945. 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, and the lots or parts of lots or blocks, included in each description of property.

The assessors 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.

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of D. C. Peterson Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Gould in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer

Office of County Treasurer, Cass County, Minnesota

194

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ of _____ in said County for the year 1946, 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 receipted 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,

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 1946.

WITNESS my hand and official seal, the _____ day of _____ 1947.

(SEAL) _____ County Auditor

Auditor's Office, Cass County, Minnesota

194

I hereby certify that on the first Monday in January 1948, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said

County for the year 1946; 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

