

ASSESSMENT & TAX LIST

Gould

1950



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

County, Minn.,

To, Assessor of the

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the 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 person residing therein, shall be 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. 273.22. 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, of his personal effects, and other personal property, in his residence, in all money and other personal property invested, owned, or otherwise controlled by him as agent or attorney.
2. The property of a minor, child or insane person shall be listed by his guardian or trustee.
3. The property of a person for whose benefit it is held in trust, or of the trustee of the estate of a deceased person, by the executor or administrator of the estate.
4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
5. The property of a body politic or corporate, by the proper agent or officer thereof.
6. The property of a firm or company, by a partner or agent thereof.
7. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where it is situated.

Sec. 273.27. Certain personal property. All elevators and 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 same is usually kept.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transmitting gas or oil through pipelines shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline companies and others engaged in the operations or business of transmitting gas or oil through pipelines or other petroleum products by pipe lines, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. Personal property of electric light and power companies, and other companies, shall be listed and assessed in the county, town, or borough in which the principal place of business of such company is situated.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment. Personal property of electric light and power companies, and other companies, shall be listed and assessed in the county, town, or borough in which the principal place of business of such company is situated.

Sec. 273.38. Transmission and distribution lines, and equipment. Personal property of transmission and distribution lines, and equipment, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.41. Personal property of non-resident. When the owner of personal property is a non-resident, the property shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.42. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.43. Personal property of partner or agent. Personal property of a partner or agent shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.44. Personal property of receiver. Personal property of a receiver shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.45. Personal property of assignee. Personal property of an assignee shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.46. Personal property of trustee. Personal property of a trustee shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.47. Personal property of guardian. Personal property of a guardian shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.48. Personal property of executor or administrator. Personal property of an executor or administrator shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.49. Personal property of partner or agent. Personal property of a partner or agent shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.50. Personal property of partner or agent. Personal property of a partner or agent shall be listed and assessed in the county, town, or district where the same is situated.

ing to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the product of any other state, nor any property the product of any other state, for the purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.51. Manufacturers. Every manufacturer required to list his property shall list the same in the county, town, or district where the same is usually kept, or in any other county, town, or district where the same is usually kept, and shall be assessed in the county, town, or district where the same is usually kept.

Sec. 273.52. Failure to obtain list. In case of failure to obtain a list for taxation as required by law, the assessor may enter a default against the person who failed to obtain a list, and the property shall be assessed in the county, town, or district where the same is usually kept.

Sec. 273.53. Classification of property. Subdivision 1. How classified for purposes of taxation as provided by this section. Personal property shall be classified for purposes of taxation as follows: Class 1. All direct products of the blast and open hearth for- process, shall constitute class one and shall be assessed at fifty per cent of the full and true value.
Class 2. 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 constitute class two and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute class one and shall be assessed at fifty per cent of the full and true value.
Class 2. All direct products of the blast and open hearth for- process, shall constitute class two and shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided in this section, shall constitute class three and shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the owner shall constitute class three a and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 3d. Livestock, poultry, all horses, mules, and implements, and machinery used by the owner in agricultural operations, shall constitute class three d and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 273.54. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a false statement regarding the value of his property, or who makes a false statement regarding the location of his property, or who makes a false statement regarding the ownership of his property, shall be guilty of a gross misdemeanor.

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Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 273.56. Personal property of partner or agent. Personal property of a partner or agent shall be listed and assessed in the county, town, or district where the same is situated.

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Assessor's Return

FORM 2 MILLER-BAYNE COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1951, of L. E. 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. 1950, as specified above and amounting to 100 Dollars

Paul 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 1950.

WITNESS my hand and official seal, the day of 1951.

(SEAL) County Auditor.

195

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 Gould in said County for the year 1950, 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 hereby certify that on the first Monday in January 1952, I received of County Treasurer, the Tax List of the of in said County for the year 1950; 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.

Real Estate 145-28







Assessor's Return

COLLECTIONS OF TAXES OF 195 *2*, OF *Jawon Gaud*, CASS COUNTY, MINNESOTA

FORM 2

NAMES OF OWNERS

FUNDS	MARCH SETTLEMENT 19 <i>51</i>	JUNE SETTLEMENT 19 <i>51</i>	NOV. SETTLEMENT 19 <i>51</i>	Amount Collected from Nov. 19 <i>50</i> to First Monday in Jan. 19 <i>51</i>	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19 <i>51</i>
State—Non-Homestead,	1332	2494	867	None					
State—Homestead,	1447	3870	1903						
County Revenue,	9062	24234	11914						
County Road and Bridge,	4777	12774	6280						
County Welfare,	14873	59826	19580						
County Bond and Interest,	5866	15697	7712						
Pub. Emp. Ret.	140	376	185						
Town Revenue,	1405	3757	1847						
Town Road and Bridge,	2107	5636	2771						
Town Drag,	351	939	462						
Town State Loan,	562		739						
Fire		1503							
School Local 1 Mill,	352	940	462						
School Special,	9445	18234	8646						
School State Loan,									
Deficiency	17562	46965	23070						
Tuition									
Transportation	1054	2818	1385						
Pub. Emp. Ret.	88	235	116						
E. O.	3512	7373	4618						
B+I	1757	4697	2309						
	75712	194378	94886						

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Allegin	Pub. Emp. Ret.	60	B+I	TOTALS
MARCH SETTLEMENT									
School District No. <i>A. Un</i>	73	1091		218	3635	18	727	364	6126
<i>na Un</i>	277	8354		836	13927	70	2785	1393	27644
Totals	352	9445		1054	17562	88	3512	1757	33770
JUNE SETTLEMENT									
School District No. <i>A. Un</i>	663	9942		1988	33139	166	6628	3318	55840
<i>na Un</i>	277	8292		830	13826	69	2765	1383	27442
Totals	940	18234		2818	46965	235	9393	4697	83282
NOVEMBER SETTLEMENT									
School District No. <i>A. Un</i>	347	5205		1041	17358	87	3470	1735	29235
<i>na Un</i>	115	3441		344	5740	29	1148	574	11391
Totals	462	8646		1385	23090	116	4618	2309	40626
NOVEMBER to JANUARY									
School District No.									
Totals									
ADDITIONS									
School District No.									
Totals									
REDUCTIONS									
School District No.									
Totals									

Real Estate







































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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for M. N. Schoberg, Harry Newurer, Carl E. & Martha Johnson, Joseph P. Newurer, Russell Lego, Jens J. Opsahl, Inc., Barlow Realty Co., Russell Lego.

Cass County, Minnesota, for Taxes for the Year 1950.

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 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1-20 and summary rows.











Assessment Roll and Tax List of Real Property in the town of Gould

Form 500 - 1948 - 1949 - 1950 - 1951

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1950.

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 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS.



























































































Assessment Roll and Tax List of Real Property in the town of Gould

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 lots 6, 8, 10, 5, and 18.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, Penalty, November Settlement 1951, Penalty, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for lots 12, 13, 19, and 20.



























