

ASSESSMENT & TAX LIST

Gould

1952



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1952.

County, Minn.,

To, Assessor of the County of \_\_\_\_\_, Assessor of the County of \_\_\_\_\_, 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. 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. 273.02. 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.
2. He shall also list separately, and in the name of his principal, all personal property which is in the name of his principal, but controlled by him as agent or attorney, \*\*\*.
3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such title as is held in trust, or by the executor or administrator of the estate of a deceased person, by the executor or administrator.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or 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 livestock or other personal property connected with a farm does not reside thereon, the same shall be listed in the town or district of several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.31. Elevators, etc., on railroad. All elevators and other machinery and fixtures thereon, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.32. Pipeline Companies. Subdivision 1. Personal property of \*\*\* pipeline companies engaged in the business of transporting gas shall be listed and assessed in the town or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipelines, compressors, valves, and other equipment, of pipeline companies and others engaged in the operations of business of transporting natural gas, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.33. Electric Light and Power Companies. Other than the property of electric light and power companies, all other property of electric light and power companies having a fixed situs in any city, village, or borough in this state, shall be listed and assessed in the town or district where the principal or other place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power. The personal property of electric light and power companies, and of other companies having a fixed situs in any city, village, or borough in this state, shall be listed and assessed in the town or district where the principal or other place of business of the company is located.

Sec. 273.38. Gas and Water Companies. The personal property of gas and water companies, and of other companies having a fixed situs in any city, village, or borough in this state, shall be listed and assessed in the town or district where the principal or other place of business of the company is located.

Sec. 273.39. Transmission and distribution lines, and equipment attached thereto, having a fixed situs outside the corporate limits of villages, in this state, shall be listed and assessed in the town or district where located.

Sec. 273.40. Electric Light and Power Companies. The personal property of electric light and power companies, and of other companies having a fixed situs in any city, village, or borough in this state, shall be listed and assessed in the town or district where the principal or other place of business of the company is located.

Sec. 273.41. Electric Light and Power Companies. The personal property of electric light and power companies, and of other companies having a fixed situs in any city, village, or borough in this state, shall be listed and assessed in the town or district where the principal or other place of business of the company is located.

Sec. 273.42. Merchants; Consignees. Every merchant required to list his property shall also list the property of his consignees, and the property of his consignees shall be listed and assessed in the town or district where the property is located.

Sec. 273.43. Merchants; Consignees. Every merchant required to list his property shall also list the property of his consignees, and the property of his consignees shall be listed and assessed in the town or district where the property is located.

Sec. 273.44. Estates of decedents. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a person under guardianship shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.47. Property moved between May and July. The personal property of a person shall be listed and assessed in the town or district in which he is first called upon by the assessor. A person moving into this state from another town or district on or after May 1, shall be listed and assessed in the town or district in which he is first called upon by the assessor. A person moving into this state from another town or district on or before May 1, shall be listed and assessed in the town or district in which he is first called upon by the assessor.

Sec. 273.48. 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 as in this chapter provided, if between places in the same county, the place of listing shall be determined by the assessor, or by the assessor and the assessor in joint and equal division; and if between different counties, or places in different counties, by the Commissioner of Taxation.

Sec. 273.49. Lists to be verified. Every person required to list his property shall submit to the assessor a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements under his control which \*\*\* be required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or other officer.

Sec. 273.50. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or other entity, is not giving a true and correct statement of his property, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full disclosure of his personal property, he shall be liable to the assessor for the amount of the property so omitted, according to his best judgment and information.

Sec. 273.51. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor may assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement of personal property so assessed.

Sec. 273.52. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter the premises, building, or structure, and view the same and the property thereon.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oral or written, for the purpose of evading or reducing any tax or assessment, who shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a crime.

Sec. 273.13. Classification of Property-Subdivision 1. How every tax and not subject to any provision as provided by this section, hereby classified.

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

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced shall be valued and assessed at 15 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 all other personal property, or for the furnishing or equipment of the family residence, shall constitute class two 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 in class three "a", and all stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufactured materials, whether fixtures or otherwise, except as provided by class three "a", and all real estate, which is normally characterized by the following: Class 3a. Land, except as provided by class three "a", and all real estate, which is normally characterized by the following: Class 3b. Buildings and structures used for agricultural purposes, and all other buildings and structures used for agricultural purposes, and all other buildings and structures used for agricultural purposes, and all other buildings and structures used for agricultural purposes.

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

Subdivision 6. Class 3b. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery, and all other personal property, shall constitute class three "b" 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.

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books used 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 be 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 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	- - - - -	\$ 5222.74	
Additions	- - - - -	\$ 59.40	
			\$ 5282.14
Abatements	- - - - -	\$ 25.12	
			\$ 5257.02
COLLECTIONS			
March Settlement	- - - - -	\$ 592.12	
June Settlement	- - - - -	\$ 2313.15	
November Settlement	- - - - -	\$ 1552.90	
January Settlement	- - - - -	\$ 558	\$ 4463.75
			\$ 793.27
Over Collected	- - - - -	\$ 18	
Under Collected	- - - - -	\$	
Delinquent	- - - - -	\$ 793.45	\$ 793.27
Total	- - - - -		\$ 5257.02























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

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

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	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			
		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	District No.	District Rate	District No.																		District Rate	District No.	District Rate
														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%																												
Hattie Gray		NE 1/4 of NE 1/4 Lot 1	4	14328	31 20	Un No.	No	246 <sup>225</sup> 204	246 <sup>225</sup> 204	82 <sup>75</sup> 68				75	82	1	82							17 44	18	17 62	1 PAID IN FULL JUN 18 1953	1763							1762-26										
Norman Richmond		NW 1/4 of NE 1/4 Lot 2			31 80	Yes	No	170 <sup>155</sup> 140	170 <sup>155</sup> 140	34 <sup>38</sup> 28				38	34	2	34							7 22		7 22	2 PAID IN FULL MAY 29 1953								7 22										
"	"	SW 1/4 of NE 1/4			40	Yes	No	220 <sup>200</sup> 180	220 <sup>200</sup> 180	44 <sup>40</sup> 36				40	44	3	44							9 36		9 36	3 PAID IN FULL MAY 29 1953							9 36											
Norman & Bertha Richmond		SE 1/4 of NE 1/4			40	Yes	No	240 <sup>220</sup> 200	240 <sup>220</sup> 200	185 <sup>181</sup> 165	685			181	185	4	185							39 32		39 32	4 PAID IN FULL MAY 29 1953							39 32											
		NE 1/4 of NW 1/4														6																													
		NW 1/4 of NW 1/4														7																													
		SW 1/4 of NW 1/4														8																													
		SE 1/4 of NW 1/4														9																													
		NE 1/4 of SW 1/4														11																													
		NW 1/4 of SW 1/4														12																													
		SW 1/4 of SW 1/4														13																													
		SE 1/4 of SW 1/4														14																													
Paul & Eileen Tucker		1/4 of 1/2 of SE 1/4 of SE 1/4			5	Yes	No	90 <sup>80</sup> 75	90 <sup>80</sup> 75	18 <sup>16</sup> 15				16	18	15	SOLD FOR TAXES	18						3 82		3 82										3 82	4 20								
Dorothea & Everett Fairbanks, Jr		NE 1/4 of SE 1/4			40	Yes	No	240 <sup>220</sup> 200	240 <sup>220</sup> 200	48 <sup>44</sup> 40				44	48	16	SOLD FOR TAXES	48						10 20		10 20										10 20	11 22								
F. S. & Ely Patton		1/2 of 1/2 of 1/2 of SE 1/4 of SE 1/4			5	Yes	No	55 <sup>50</sup> 45	55 <sup>50</sup> 45	11 <sup>10</sup> 9				10	11	17	SOLD FOR TAXES	11						2 34		2 34										2 34	2 57								
"	"	1/2 of 1/2 of SE 1/4 of SE 1/4			10 60	Yes	No	125 <sup>115</sup> 105	125 <sup>115</sup> 105	84 <sup>82</sup> 75	295			82	84	18	SOLD FOR TAXES	84						17 86		17 86										17 86	19 65								
Paul & Eileen Tucker		1/2 of SE 1/4 of SE 1/4			20 00	Yes	No	240 <sup>220</sup> 200	240 <sup>220</sup> 200	48 <sup>44</sup> 40				44	48	19	SOLD FOR TAXES	48						10 20		10 20										10 20	11 22								
					223 60			1485	1485	980				75	523	20								117 76	18	117 94									55 90	17 62	44 42								
								1626	1626	2606	472			82	476																														

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

Form SCD (52) MILLER-DAY COMPANY, MINNEAPOLIS

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	Rag.	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%				
						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		
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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																	

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

Form 5CD (52) HILLER-DAY COMPANY, MINNEAPOLIS

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

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.																	
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