

ASSESSMENT & TAX LIST - 1957

Hiram



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,  
County, Minn., 1957.

To.....  
Assessor of the.....

According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1957, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1956, so far as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make 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 1953)

Sec. 272.01. PROPERTY SUBJECT TO TAX.—  
ATTOR: All real and personal property in this state, and 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. The assessment shall be made on May 1, and if acquired on that day, shall be listed by the assessor.

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 separately and in his own name all real estate owned by him as grantor, lessor, or otherwise, and all personal property owned, leased, loaned, or otherwise controlled by him as agent or attorney, \* \* \*.
2. He shall also list separately, and in the name of the principal, all real estate and all personal property owned, leased, loaned, or otherwise controlled by him as agent or attorney, \* \* \*.
3. Personal Property shall be listed by his guardian, or by the person having such property in charge, or by the person to whom the same has been assigned, or by the administrator of an estate, or by the executor or administrator of a decedent's estate, or by the receiver of a receiver, by such receiver.
4. The property of a corporation whose assets are in the hands of a receiver, shall be listed and assessed in the district where the property of a body politic or corporate, by the proper agent or officer.
5. The property of a firm or company, by a partner or agent thereof.
6. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.
7. Sec. 273.26. Where listed. Except as otherwise in this chapter provided, the property shall be listed in the town, ward, village, or district where owned, leased, loaned, or otherwise controlled.
8. Sec. 273.27. Certain personal property, consisting of the household goods and furniture, including clocks, musical instruments, and all personal property used by the family for domestic purposes, or for the furnishing or equipment of the family, shall not be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Electric light, gas, and water companies. The personal property belonging to the business of a merchant or of a manufacturer, or to the business of a body politic or corporate, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.30. Farm property of non-residents. When the owner of livestock or other personal property connected with the same is a non-resident, the same shall be listed and assessed in the town or district, or in the county, where the property is kept, or in the town, ward, village, or district where the same is usually kept.

Sec. 273.32. Electric light, gas, and water companies. The personal property belonging to the business of a merchant or of a manufacturer, or to the business of a body politic or corporate, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.36. Electric Light and Power Companies. The personal property belonging to the business of a merchant or of a manufacturer, or to the business of a body politic or corporate, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.37. Electric Light and Power Companies. The personal property belonging to the business of a merchant or of a manufacturer, or to the business of a body politic or corporate, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.38. Merchants; Consignees. Every merchant required to list for taxation any property the product of this state, \* \* \* the list for taxation any property the product of this state, \* \* \*

Minnesota Statutes 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1953, Section 273.03. The county auditor shall annually provide the necessary assessment books and 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.

Minnesota Statutes 1953, Section 273.04. 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 attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meetings, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day 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 1957 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property.

Sec. 273.24. Manufactured goods. Personal property shall be listed and assessed in the town, ward, village, or district where the goods are stored, or in the town, ward, village, or district where the goods are manufactured, or in the town, ward, village, or district where the goods are to be used.

Sec. 273.25. Manufactured goods. Personal property shall be listed and assessed in the town, ward, village, or district where the goods are stored, or in the town, ward, village, or district where the goods are manufactured, or in the town, ward, village, or district where the goods are to be used.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, the property shall be listed in the town, ward, village, or district where owned, leased, loaned, or otherwise controlled.

Sec. 273.27. Certain personal property, consisting of the household goods and furniture, including clocks, musical instruments, and all personal property used by the family for domestic purposes, or for the furnishing or equipment of the family, shall not be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Electric light, gas, and water companies. The personal property belonging to the business of a merchant or of a manufacturer, or to the business of a body politic or corporate, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.30. Farm property of non-residents. When the owner of livestock or other personal property connected with the same is a non-resident, the same shall be listed and assessed in the town or district, or in the county, where the property is kept, or in the town, ward, village, or district where the same is usually kept.

Sec. 273.32. Electric light, gas, and water companies. The personal property belonging to the business of a merchant or of a manufacturer, or to the business of a body politic or corporate, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.36. Electric Light and Power Companies. The personal property belonging to the business of a merchant or of a manufacturer, or to the business of a body politic or corporate, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.37. Electric Light and Power Companies. The personal property belonging to the business of a merchant or of a manufacturer, or to the business of a body politic or corporate, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.38. Merchants; Consignees. Every merchant required to list for taxation any property the product of this state, \* \* \* the list for taxation any property the product of this state, \* \* \*

*Hiram*



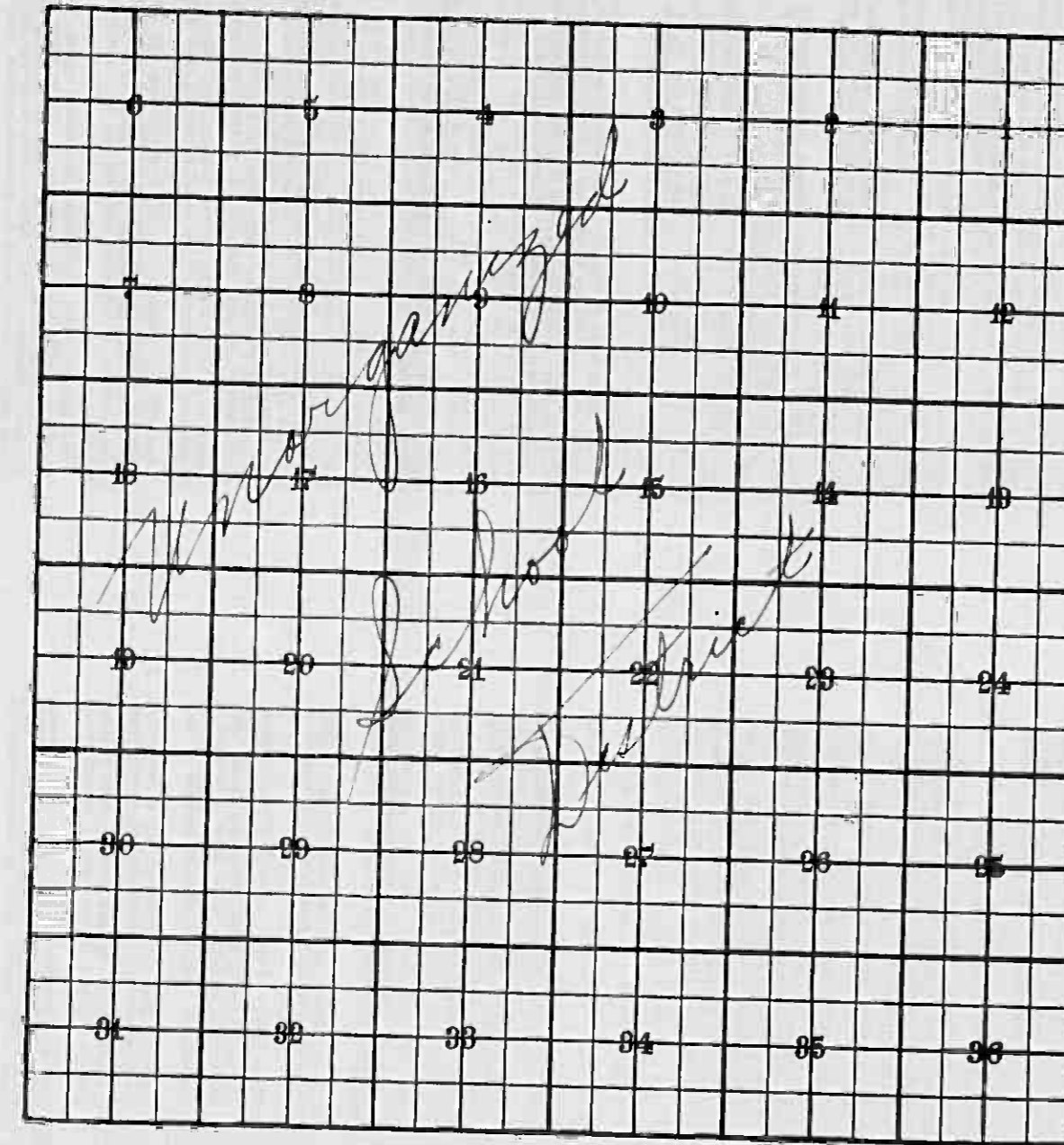
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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 Range No. 21 Mer. P. M.



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the \_\_\_\_\_ of \_\_\_\_\_ in the \_\_\_\_\_ for the Year Ending May 1, 1957.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of 1/4 Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels of Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/4 Mill Per Bushel		★ Total Tax		REMARKS
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

Real Estate  
 Long Beach  
 Shady Shores  
 White Pine Beach  
 Plainview Beach  
 Arrangement Lot  
 W. Pine Beach

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.  
 Assessment of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ Minn., for the Year 1957.

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

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY						Number of Acres of Land	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	Indicate Type of Property	BY WHOM VALUED	TRUE AND FULL VALUATIONS			ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Acres	100ths						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	Dollars
																	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead				
																	20%	33 1/4 %	25%	40%				
						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars						

Total No. of Acres \_\_\_\_\_  
 Total Value as Equalized by \_\_\_\_\_  
 Total Value as Assessed by \_\_\_\_\_

SUMMARY OF TAX COLLECTION

Original Levy - - - - - \$ 18,673.90  
 Additions - - - - - \$ .....  
 Abatements - - - - - \$ 88.22  
 \$ 18,585.68

COLLECTIONS

March Settlement - - - - - \$ 2,811.16  
 June Settlement - - - - - \$ 1,346.72  
 November Settlement - - - - - \$ 276.74  
 January Settlement - - - - - \$ 325.24 \$ 17,259.86  
 Over Collected - - - - - \$ .06  
 Under Collected - - - - - \$ .05  
 Delinquent - - - - - \$ 1,325.93 \$ 1,325.92  
 Total - - - - - \$ 18,585.68

Long Beach  
 Shady Shores  
 White Pine Beach  
 Plainview Beach  
 Framgement Lot  
 W. Pine Beach  
 Real Estate











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

Cass County, Minnesota, for Taxes for the Year 1957

Real Estate

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for Hannah Thomas, Albert & Lydia Thomas, Charles M. & Jessie J. Cook, Catherine Cram & Helen Dalton, Chas. W. & Henrietta U. Loufek, Charles W. & Henrietta U. Loufek, Harry W. Lundberg, Mabel S. Tomberg, Joseph Daniel Moran, Hilda J. Jinen, Roy & Elizabeth R. Quirk, Clara Johnson & Charles L. Johnson.

(Continued on Next Page)

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Months, March Settlement, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax amounts and payment dates.

Long Beach

Shady Shores

White Pine Beach

Platview Beach

Arrangement Lot

Wh. Plad Beach



























































































Assessment Roll and Tax List of Re...

1758'

of ...

City, F-Farm, L-Lakeshore, T-Timber, M-Mineral

DESCRIPTION OF PROPERTY

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, and various valuation columns (TOTAL TRG and Full Value, Homestead, etc.).

ASSESSED VALUATIONS

Table with columns: ALL OTHER, MACHINERY Permanently Attached to Real Estate, TOTAL ASSESSED VALUE, Total Assessed Value as Equalized by the Board of Review, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1957.

Main tax table with columns: SOLD FOR TAXES, 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 1958, June Settlement 1958, Penalty, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Penalty, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Long Beach, Shady Shores, White Pine Beach, Platanus Beach, Wh. Pine Beach, Arrangement Lot







































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

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, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: 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 1958, June Settlement 1958, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Long Beach, Shady Shores, White Pine Beach, Plainview Beach, Frangement Lot, Wh. Pine Beach







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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, SOLD FOR TAXES, PAID, WHEN PAID, etc.

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, etc.

Long Beach, Shady Shores, White Pine Beach, Plankview Beach, Framement Lot, Wh. Pine Beach







Assessment Roll and Tax List of Real Property in the

Town of Hiram, Minnesota

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Long Beach, Shady Shores, White Pine Beach, Platteview Beach, Framement Lot, Wm. Pine Beach







































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

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 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, Penalty, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Penalty, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Long Beach

Edmund St, on Shady Shores, White Pine Beach, Plainview Beach, W. Pine Beach



































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

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

Cass County, Minnesota, for Taxes for the Year 1957.

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, etc.

Long Beach, Shady Shores, White Pine Beach, erw Beach, Rearrangement of Lot 16 Pine Beach

Estimote and Sunset Beach, Arlton Beach, peaceful Shores, lackensack Beach



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

Form 30 (36)

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

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Elmhurst, Shady Shores, White Pine Beach, elw Beach, Rearrangement of Lot 19 Pine Beach

Peaceful Shores, Jakensack Beach, Barton Beach, Sunset Beach



Assessment Roll and Tax List of Real Property in the Town of *Ham* of *Ham* County, Minnesota

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, TO WHOM TRANSFERRED, SUBDIVISION, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for property owners like William J. & Viola K. Moschen and Harold H. Mattson.

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes like 'PAID IN FULL MAY 3 1 1958'.

Vertical text on the left edge: Ritzmond, Shady Shores, White Pine Beach, Inveiw Beach, Lot 19 Wm. Pine Beach

Vertical text on the right edge: Peaceful Valley, Sunset Beach, Arlton Beach, Peaceful Shores, Jackensack Bath.



























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

\* 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 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, etc.

Vertical text on the left margin: Ritzmond Hurst, Shady Shores, Inset Beach, Chariton Beach, White Pine Beach, Chariton Beach, Inveiw Beach, Peaceful Shores, Lot 19 W.P. Pine Beach, Peaceful Shores

Vertical text on the right margin: Peaceful Valley, Sunset View, 1st Addition to Peaceful Shores, Hakensack Beach



























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

Cass County, Minnesota, for Taxes for the Year 1957

Form 30

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

Peaceful Valley, Sunset View, Chariton Bee, 1st Addition to Peaceful Shores

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, etc.

Carl A. Ryan, Paul William Mosher, Carl A. Ryan, Town of Hiram

Coughlin Beach, PERSONAL















