

ASSESSMENT & TAX LIST

Hiram

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 year 1950, 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 1945)

Sec. 272.01. PROPERTY SUBJECT TO TAX. All real and personal property in this state, and all personal property of persons 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. The property of a decedent, 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 money and other personal property invested, loaned, or otherwise held for the benefit of another person.
3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.
4. The property of a person for whose benefit it is held in trust, or of the estate of a deceased person, by the executor or administrator.
5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
6. The property of a body politic or corporate, by the proper agent or officer thereof.
7. The property of a firm or company, by a partner or agent thereof.

Sec. 273.29. Merchants and manufacturers. The personal property of merchants and manufacturers, the personal property of a firm or company, or of a partnership, shall be listed in the town or district where the 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 of such owner shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in more than one town or district, it shall be listed and assessed in the town or district in which the principal place of business of such owner is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other machinery, tools, and implements, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed in the town or district in which such property is located. The assessor shall certify to the auditor of each county, the amount of such property in which such property is located.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transporting natural gas, shall be listed and assessed in the town or district where the business is carried on.

Sec. 273.34. Gas and Water Companies. The personal property of gas and water companies, including their pipes, valves, and other apparatus, shall be listed and assessed in the town or district where located, without regard to whether the same are situated in more than one town or district. Light and power companies shall be listed and assessed where property is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment of personal property with situs outside corporate limits. Personal property of electric light and power companies, including their machinery, tools, and other apparatus, shall be listed and assessed in the town or district where the business is carried on.

Sec. 273.41. Transmission and Distribution Lines and Equipment. All transmission and distribution lines and equipment, including their poles, towers, and other apparatus, shall be listed and assessed in the town or district where the business is carried on.

Sec. 273.42. Gas and Water Companies. The personal property of gas and water companies, including their pipes, valves, and other apparatus, shall be listed and assessed in the town or district where located, without regard to whether the same are situated in more than one town or district.

Sec. 273.43. Personal Property of Partners. The personal property of a partner in a firm or company, shall be listed and assessed in the town or district where the business is carried on.

Sec. 273.44. Estates of Decedents. The personal property of a decedent, being a resident of this state, shall be listed and assessed in the town or district where the business is carried on.

Sec. 273.45. Assignees and Receivers. Personal property in the hands of an assignee or receiver, shall be listed and assessed in the town or district where the business is carried on.

Sec. 273.46. Lists to be Verified. Every manufacturer, merchant, or other person having personal property in his hands, shall verify the same by making a list of the same, and presenting the same to the assessor for his examination.

Sec. 273.47. Failure to Obtain List. In case of failure to obtain a list of personal property, the assessor shall make a list of the same, and assess the same accordingly.

Sec. 273.48. Where Listed in Case of Doubt. In case of doubt as to the proper place of listing personal property, the assessor shall list the same in the town or district where the business is carried on.

Sec. 273.49. Lists to be Verified. Every manufacturer, merchant, or other person having personal property in his hands, shall verify the same by making a list of the same, and presenting the same to the assessor for his examination.

Sec. 273.50. Assessor may enter dwellings, etc. Any officer or agent of the assessor, may enter any dwelling, house, building, or structure, and view the same and the contents thereof, for the purpose of listing and assessing the same.

Sec. 273.51. Lists to be Verified. Every manufacturer, merchant, or other person having personal property in his hands, shall verify the same by making a list of the same, and presenting the same to the assessor for his examination.

Sec. 273.52. Lists to be Verified. Every manufacturer, merchant, or other person having personal property in his hands, shall verify the same by making a list of the same, and presenting the same to the assessor for his examination.

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Assessor's Return

FORM 2 MILLER-DAY 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. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Truman in said County for the year A. D. 1950, as specified above and amounting to 100 Dollars

Paul D. Jewell, County Treasurer. E.C.P.

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.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Truman 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 received 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, Paul D. Jewell, 7. M. R., County Treasurer.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, 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 received 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.

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

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 Hannah Thomas, Albert + Lydia Thomas, Geo. B. Leonard, Chas. W. + Henrietta U. Laufek, Arthur Bostrom, etc.

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 entries for 1 PAID IN FULL MAY 31 1951, 2 PAID IN FULL MAY 31 1951, etc.

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

Form 5CD

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. of 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	10ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
Dale Newman	Johns, Mathilda Brust	NE 1/4 of NE 1/4	10	140	31													
Marjorie Forsgren		W. 100' x S. 385' x E. 99' x 385' of NW 1/4 of NE 1/4 of Set 3							99						33			
Harold M. Johnson		W. 88' x S. 385' x E. 89' x 390' of NW 1/4 of NE 1/4 of Set 3							87						29		33	
Joseph + Ella Welsch		100' W. x 350' S. x 102' E. x 380' N. SE 1/4 of NE 1/4 of Set 3							99						33		33	
W. Harold + Virginia B. Cox		.05 ac. in SW cor. of Set 4							99						33		33	
Lillian M. + Jennie R. Wilson		W. 100' of E. 682' between Hwy. + Lake NW 1/4 of NE 1/4 of Set 2							51	64					23		23	
Nelen A. Dalton + Catherine A. Cram		6 1/2 acs. of Set 2 NW 1/4 of NE 1/4							50	478					176		176	
Harold C. Johnson		7 acs. of Set 2 NW 1/4 of NE 1/4							185	352 Imp. Bldg					179		179	
Rose E. + Dorothy E. Baker		SE 1/4 of NW 1/4							240	300					242		242	
Clara J. + William A. Moore		E. 100' x 400' of Set 3							30	852 cabins					1392	108	284	
Edward A. + Jessie W. Benbrook		150' along lake of Set 2 NW 1/4 of NE 1/4							30						30	6	6	
Rose E. + Dorothy E. Baker		150' along lake of Set 2 NW 1/4 of NE 1/4							75						75		25	
Harold C. Johnson		SW 1/4 of SW 1/4							75	1146					407		407	
Rose E. + Dorothy E. Baker		SE 1/4 of SW 1/4							30						245	49	49	
Florence Ogden Badgett		200' x 400' on Lake W. + joining the NW 1/4 of NE 1/4 E. 200' of Set 3							60	480					540	180	180	
Nelen A. Dalton + Catherine A. Cram		Set 2 less 14 1/2 acs. + less 263' x 1400'							75	366 Imp. Bldg					441	147	147	
Helge + Rose L. Boore		263' along lake x 1400' of Set 2							787	465 Imp. Bldg					540	180	147	
									175						513		513	
									2118	6228					8346	466	466	
									9912						2754	2658	2658	

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

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 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	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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3746 Refund W. #95518-7-2051 #15.32 Reopened sheets 15.32 Abated

Paid Under Protest

Paid Under Protest

Paid Under Protest

27.46 Abated

Assessment Roll and Tax List of Real Property in the Town of Minn...

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

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, SOLD FOR 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, Penalty, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS.

LONG BEACH, SHADY SHORES

LONG BEACH, SHADY SHORES

1st ADD'N TO PLATVIEW BEACH RE-ARRANGEMENT LOT 19

George C. Brandt

Shady Shores Sub 3 Sec. 11-140-31

J.F. & June C. Bryngelson

W.O. & Lucy B. Hunt 1/2 & Rebecca Hunt 1/8

Clara J. Moore

Edwin & Corine Stallard

W.A. & Amy Kohl

John A. Wilkinson

Clara J. Moore

Helen Jameson Bolman

Anna E. & Walter Jameson & Helen J. Bolman

Clara J. & Wm. A. Moore

C.W. Stange

Edwin & Corine Stallard

less 25'

25' x 10'

Abate #4755 H 70

" #4755 H 49

2020 PA # 23751

10.64 Abated

1.62 "

45 4.58 done

2065

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

Form 30

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY										TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE
		SUBDIVISION	Sec. of Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	LAND		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	
										Improvements	Excluded				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%				
Robert H. + Mabel M. Mayer		Shady Shores	41				Yes		48	210		258		86				86				
"	"	"	42				Yes		50			50	10					10				
"	"	"	43				"		50	600		650	130					130				
"	"	"	44				No		50	175		225		75				75				
"	"	"	45				"		51			51		17				17				
"	"	"	46				"		50	190		240		80				80				
"	"	"	47				"		51	210		261		87				87				
"	"	"	48				"		50	325		435		145				145				
"	"	"	49				"		50	250		300		100				100				
James W. + Viola Baird		"	50				"		50	250		300		100				100				
"	"	"	51				Yes		50	435		485	97					97				
Geo. J. + Aril Hermann		"	52				No		50	373		423		141				141				
"	"	"	53				"		51			51		17				17				
"	"	"	54				"		51			51		17				17				
"	"	"	55				"		51			51		17				17				
"	"	"	56				"		51			51		17				17				
"	"	"	57				"		51			51		17				17				
"	"	"	58				"		51			51		17				17				
Site 58-110 Vacated																						
									855	3078		3933	237	916				1153				

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

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 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
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237 916 1153 25366 408 25774 13842 11932

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

Form 50

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, 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, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS.

Vertical text on the left edge: SUNSET BEACH, WHITE PINE BEACH, INVIEW BEACH, WHITE PINE BEACH, ELKHURST

Vertical text on the right edge: SUNSET BEACH, WHITE PINE BEACH, INVIEW BEACH, WHITE PINE BEACH, ELKHURST

