

Home Brook

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.,

APR 9

1946.

C. C. Hildebrandt, Assessor of the Township of Home Brook

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

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.

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. 273.02. By whom listed. Personal Property shall be listed in the manner following:

1. The property of an individual shall be listed by him or by his guardian, or by the person for whose benefit it is held in trust, or by the trustee of the estate of a deceased person, by the executor of a will, or by such receiver.

2. The property of a body politic or corporate, by the proper agent thereof.

3. The property of manufacturers and others in the hands of an agent or partner, or in the hands of a principal, as such principal, provided, personal property shall be listed and assessed in the county or district where owner, agent or trustee resides.

4. The property of a partnership shall be listed and assessed in the county, town, or district where the principal place of business of such partnership is located.

5. The property of a corporation shall be listed and assessed in the county, town, or district where the principal place of business of such corporation is located.

6. The property of a decedent shall be listed and assessed in the county, town, or district where the decedent resided at the time of his death.

7. The property of a partner or agent shall be listed and assessed in the county, town, or district where the partner or agent resides.

8. The property of a partner or agent shall be listed and assessed in the county, town, or district where the partner or agent resides.

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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.

Sec. 273.03. Classification of property.—Subdivision 1. How property shall be classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. From one whether mined or unmined (50) per cent of its true and full value. If unmined, it shall be assessed at the time of its discovery and its value shall be determined by the assessor and placed in stockpiles subsequent to August 1st, and the value shall be determined by the assessor and placed in stockpiles subsequent to August 1st.

Subdivision 3. Class 2. All household furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other articles of personal property, shall constitute class 2, 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 by class three "a," and class three "g," stocks of merchandise, and other articles of personal property, shall constitute class 3, and shall be valued and assessed at 25 per cent of the full and true value thereof.

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 25 per cent of the full and true value thereof.

Subdivision 6. Class 3b. Livestock, poultry, all horses, mules, and other animals, shall constitute class three "b," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 7. Class 3c. All agricultural products in the hands of the producer shall constitute class three "c," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and other animals, shall constitute class three "d," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 9. Class 3e. All agricultural products in the hands of the producer shall constitute class three "e," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 10. Class 3f. Livestock, poultry, all horses, mules, and other animals, shall constitute class three "f," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 11. Class 3g. All agricultural products in the hands of the producer shall constitute class three "g," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 12. Class 3h. Livestock, poultry, all horses, mules, and other animals, shall constitute class three "h," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 13. Class 3i. All agricultural products in the hands of the producer shall constitute class three "i," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 14. Class 3j. Livestock, poultry, all horses, mules, and other animals, shall constitute class three "j," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 15. Class 3k. All agricultural products in the hands of the producer shall constitute class three "k," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 16. Class 3l. Livestock, poultry, all horses, mules, and other animals, shall constitute class three "l," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 17. Class 3m. All agricultural products in the hands of the producer shall constitute class three "m," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 18. Class 3n. Livestock, poultry, all horses, mules, and other animals, shall constitute class three "n," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 19. Class 3o. All agricultural products in the hands of the producer shall constitute class three "o," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 20. Class 3p. Livestock, poultry, all horses, mules, and other animals, shall constitute class three "p," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 21. Class 3q. All agricultural products in the hands of the producer shall constitute class three "q," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 22. Class 3r. Livestock, poultry, all horses, mules, and other animals, shall constitute class three "r," and shall be valued and assessed at 25 per cent of the full and true value thereof.

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Home Brook 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

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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 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,

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

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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 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.

COLLECTIONS OF TAXES OF 1947, *Town* OF *Home Brook*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue									
State School									
Teachers Insurance									
State Debt—Non-Homestead	4618	3375							
State Debt—Homestead	1400	2031							
County Revenue	20271	29421							
County Road and Bridge	8977	13029							
County Welfare	38418	55760							
County Bond and Interest	16506	23957							
Town Revenue	4826	7004							
Town Road and Bridge	7722	11208							
Town Drag	965	1401							
Town State Loan									
Fire	965	1401							
School Local 1 Mill	965	1401							
School Special	28958	42031							
School State Loan	6982	10599							
	141573	202618							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	TOTALS
MARCH SETTLEMENT	School District No. 22	873	26183		
	" " 24	92	2775		
	Totals	965	28958	6982	34038 2867
JUNE SETTLEMENT	School District No. 22	1325	39747		
	24	76	2284		
	Totals	1401	42031	10599	36905 1671 2360
NOVEMBER SETTLEMENT	School District No.				
	Totals				54031
NOVEMBER to JANUARY	School District No.				
	Totals				
ADDITIONS	School District No.				
	Totals				
REDUCTIONS	School District No.				
	Totals				

Printed Real

Assessment Roll and Tax List of Real Property in the _____ of _____

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	Range	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	Dollars	
		1				NE 1/4 of NE 1/4												
		2				NW 1/4 of NE 1/4												
		3				SW 1/4 of NE 1/4												
		4				SE 1/4 of NE 1/4												
		5																
		6				NE 1/4 of NW 1/4												
		7				NW 1/4 of NW 1/4												
		8				SW 1/4 of NW 1/4												
		9				SE 1/4 of NW 1/4												
		10																
		11				NE 1/4 of SW 1/4												
		12				NW 1/4 of SW 1/4												
		13				SW 1/4 of SW 1/4												
		14				SE 1/4 of SW 1/4												
		15																
		16				NE 1/4 of SE 1/4												
		17				NW 1/4 of SE 1/4												
		18				SW 1/4 of SE 1/4												
		19				SE 1/4 of SE 1/4												
		20																

Tabular Statement of Taxable Real Property Assessment of the Town of Homebrook, County of Cass, Minnesota, 1946

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS					
	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	Board of Review	County Board	Commissioner of Taxation
							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%					
Footings from Page	1	644	24	5343	2375	7718	1432	175			1607				
" " "	2	645	16	5461	1790	7251	1254	324			1675				
" " "	3	643	51	4513	400	4913	598	641			1239				
" " "	4	653	38	5040	1250	6290	1098	260			1358				
" " "	5	662	63	4932	1325	6257	963	643			1606				
" " "	6	368	78	2520	241	2761	446	177			623				
" " "	7	160		1000	59	1059	96	103			289				
" " "	8	400		2730	300	3030	392	354			746				
" " "	9	360		2190	200	2390	328	250			578				
" " "	10	519		4015	1285	5300	1042	80			1092				
" " "	11	360		3042	643	3685	737				737				
" " "	12	559		4747	2158	6905	1333	80			1413				
" " "	13	80		480		480	96				96				
" " "	14	160		940	900	1840	368				368				
" " "	15	360		2400	102	2502	48	754			802				
" " "	16	520		3210		3210	246	660			906				
" " "	17	480		3820	670	4490	896	4			900				
" " "	18														
" " "	19	80		560		560	110	3			113				
				56943	14128	71121	11453	4601			16072				
											16054				

