

ASSESSMENT & TAX LIST

Kego  
1949



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR.

County, 1949.

Assessor of the ... According to the requirements of law, I herewith deliver to you the Assessment Books for the said ... for the year 1949, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1948, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Personal Property, and to make such change in Real Estate as are required in the odd-numbered year, and make return thereof to me as required by the law prescribing your duties hereto annexed.

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 ... shall be taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 272.01. 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. 272.02. By whom listed. Personal Property shall be listed in the manner following: 1. All acre and sound mind, being a resident of this state, shall list all of his ... personal property.

Sec. 272.23. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products ... shall be listed and assessed in the county, town, or district where the same is usually kept.
Sec. 272.36. Electric light and power companies in cities and villages having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated.

Sec. 272.01. Property to be assessed in either in which he is first called upon to list the property owned by him on May 1 of each year in the county, town, or district in which he resides, unless the same is owned by a person who is held for tax in the current year on the property in another state.
Sec. 272.02. Where listed in case of doubt. In case of doubt as to the proper place of listing, the assessor shall be determined by the county, the place for listing and assessing shall be determined by the county board of equalization, and the Commissioner of Taxation.

Sec. 272.05. False statement regarding taxes. Every assessor who shall willfully make any statement or assessment, which he knows to be false, shall be guilty of a gross misdemeanor.
Sec. 272.06. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall be assessed at 400 per cent of its true and full value.
Sec. 272.07. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when compelling entry to the property for the purpose of making a list, be required to enter the building, or structure, and view the same and the property therein.

Sec. 272.08. Livestock, poultry, all horses, mules, and swine used exclusively as draft animals, shall be assessed at 10 per cent of full and true value thereof.
Sec. 272.09. Class 3d. Livestock, poultry, all horses, mules, and swine used exclusively as draft animals, shall be assessed at 10 per cent of full and true value thereof.
Sec. 272.10. Class 3d. Livestock, poultry, all horses, mules, and swine used exclusively as draft animals, shall be assessed at 10 per cent of full and true value thereof.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.
Minnesota Statutes 1945, 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 his 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 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 1949 assessment by G. HOWARD SPAETH, Commissioner of Taxation.







List of Lands in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 19\_\_\_\_, Which have Become Homesteads or Ceased to be Homesteads  
SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 214 Miller-Davis Company, Minneapolis, State Form No. 67

NAME OF OWNER	School District	LANDS BECOMING HOMESTEADS				
		DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land

NAME OF OWNER	School District	LANDS CEASING TO BE HOMESTEADS				
		DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land

Township or Village \_\_\_\_\_  
Lands Becoming Homestead Since the 1948 Real Estate Assessment

Name of Owner	Sch. Dist.	Description of Property Subdivision	Sec. or Lot	Town or Block	Range	No. of Acres
✓ Gerald J. Lynch	un.	Village of Longville	15		28	
✓ Chas. K. Baker	"	S. E. 1/4 of S. W. 1/4	32	141	28	
✓ Chas. K. Baker	"	SW. 1/4 of SE. 1/4	32	141	28	
✓ C. E. Zefler	"	lot 1 and 2 Pine Hill		2	28	
✓ Keith Lipen	"	lot 14		2	28	
✓ J. R. Mank	"	9 1/2 of SE. 1/4	25	141	28	
✓ Ray Sobaka	"	own lot 5	34	141	28	
Chas. Baker	"	SE 1/4 of SW 1/4	32	141	28	40
Best Land		NE of NE	11	141	28	

Township or Village \_\_\_\_\_  
Lands Which Have Ceased to be Homesteads Since the 1948 Real Estate Assessment

Name of Owner	Sch. Dist.	Description of Property Subdivision	Sec. or Lot	Town or Block	Range	No. of Acres
Geo. F. Herzog	un.	Pine Gable				
✓ Basil Bowman	un.	N. E. 1/4 of Sec	5	141	28	158

Pan-Pak-Kee-Miss Point  
Pine Gables of the  
Village of Longville  
Rear Range



















Assessment of 1

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1950, of L. E. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Kego, in said County for the year A. D. 1949, as specified above and amounting to 100 Dollars

Paul D Jewell County Treasurer

Jan 2 1950 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 Kego, in said County for the year 1949, 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, Paul D 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 Town of Kego, of said County, for the year 1949.

WITNESS my hand and official seal, the 2 day of January, 1950.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of Paul D Jewell, County Treasurer, the Tax List of the Town of Kego, in said County for the year 1949; 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.







Assessment of

NAME OF OWNER

FUNDS	MARCH SETTLEMENT	JUNE SETTLEMENT	NOV. SETTLEMENT	Amount Collected from Nov. 1947 to First Monday in Jan. 1952	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1952
	50	50	50						
State—Non-Homestead,	3485	5480	3751	108					
State—Homestead,	3764	8053	5329	228					
County Revenue,	24451	52318	34620	1478					
County Road and Bridge,	8150	17439	11540	473					
County Welfare,	45647	97778	64702	2763					
County Bond and Interest,	16301	34879	23080	986					
Town Revenue,	4487	9601	6854	271					
Town Road and Bridge,	9158	19585	12966	554					
Town Drag,	916	1959	1297	55					
Town State Loan,									
FIRE	4579	9797	6483	277					
TEL.	4579	9797	6483	277					
School Local 1 Mill,	916	1960	1297	56					
School Special,	25175	37204	29561	973					
School State Loan,									
Deficiency	39379	84258	55756	2381					
Tuition									
Transportation	2289	4898	3241	138					
C.O.	9158	19585	12967	554					
B.O.	7327	15676	10373	443					
	209811	430289	289800	12035					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	TRANSP.	DEFICIENCY	C.O.	B.O.	TOTALS
MARCH SETTLEMENT	School District No. <i>na-wn</i>	153	2298		383	6588	1532	1226	12180
		763	22877		1906	32791	7626	6101	72064
	Totals	916	25175		2289	39379	9158	7327	84244
JUNE SETTLEMENT	School District No. <i>wn-na</i>	1439	21587		3597	61873	14389	11571	114396
		521	15617		1301	22385	5206	4165	49195
	Totals	1960	37204		4898	84258	19585	15676	163591
NOVEMBER SETTLEMENT	School District No. <i>wn-na</i>	623	9339		1556	26771	6226	4981	49496
		674	20223		1685	28982	6741	5392	63699
	Totals	1297	29561		3241	55756	12967	10373	112195
NOVEMBER to JANUARY	School District No. <i>na-wn</i>	46	686		114	1968	458	366	3638
		10	287		24	413	76	77	707
	Totals	56	973		138	2381	554	443	4545
ADDITIONS	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

Paul-Park-See-Miss Point  
 North  
 Village of Longville  
 Rearrangement



























































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

Cass County, Minnesota, for Taxes for the Year 1949.

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 1950, June Settlement 1950, November Settlement 1950, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.

Douglas Underhill  
Geo. H. Schlong  
Katherine Sabaka

Herman Joachim  
State of Minnesota  
Herman A. Joachim

Chris H. Harris  
State of Minnesota

J. H. Sabaka

Katherine Sabaka

852 937

Ref. W # 7927 1-19-56 abate # 6683

618

156 22 26 156 48

Paul-Fee-Miss Point  
North  
Village of Longville  
Rearrange-ent plat































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

Cass County, Minnesota, for Taxes for the Year 1949.

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 1950, June Settlement 1950, November Settlement 1950, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.







































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

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 1949.

Table with columns: 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 1950, June Settlement 1950, November Settlement 1950, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.







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

Form 500 MILLER-DAVIS COMPANY, MINNEAPOLIS

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 Village of Longville, L. D. & Grace Dudgeon, Lora & Helen Jordan, Edwin Schiebe, Sheldon Blair Co., Inc., Howard D. Chambers, Merritt J. & Florence Jordan, Fred A. Jordan, Harold L. Forbes, L. D. & Grace Dudgeon, Edw. G. Miller, Vern F. Lyon, Lee & Virgie Garner, Geo. & Gertrude Engstrom, Ray D. & Vera L. Jabecka, Merritt J. & Florence L. Jordan, Lee & Virgie Garner.

Cass County, Minnesota, for Taxes for the Year 1949.

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 1950, June Settlement 1950, Penalty, November Settlement 1950, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1-20, with various tax amounts and payment dates.























Assessment Roll and Tax List of Real Property in the Loun of Kege

FORM 50 - WILSON-BAYNE COMPANY, MINNEAPOLIS

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			
		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%				
Sheldon Blair Co., Inc.		Pine Bluffs of the North	1	1																	
"			2	2																	
"			3	3																	
"			4	4																	
"			5	5																	
Res. C. + Helma C. Loman			6	6																	
Geoffrey T. Welch			7	7																	
"			8	8																	
"			9	9																	
Sheldon Blair Co., Inc.		Proprietors Reserve	11																		
Clarence E. + Mary E. Lofler			13	12																	
"			14	2																	
A. C. Hanson			15	3																	
Sheldon Blair Co., Inc.			16	4																	
Leah J. Foster + John A. Devlin			17	5																	
"			18	6																	
A. J. + Annabel Weber			19	7																	
Sheldon Blair Co., Inc.			20	8																	

*Pine Bluffs of the North*  
*(Part of Lot 6 Sec 31, part of Lot 8 all of Lot 7 Sec. 33-141-21)*

*360 added*

*120 added*

*105 added*

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
1		9					192	04		196	1 PAID IN FULL	MAY 9 1950	5246		196								
2		9					192	04		196	2 PAID IN FULL	MAY 9 1950	5246		196								
3		9					192	04		196	3 PAID IN FULL	SEP 5 1950	12263				196	06					
4		129					2746	60		2806	4 PAID IN FULL	SEP 13 1950	12176				2806	87					
5		73					1554	34		1588	5 PAID IN FULL	APR 18 1950	4806		1588								
6		113					2404	52		2456	6 PAID IN FULL	MAY 21 1950	10284		2456								
7		83					1766	38		1804	7 PAID IN FULL	MAY 11 1950	9300		1804								
8		113					2404	52		2456	8 PAID IN FULL	MAY 11 1950	9300		2456								
9		9					192	04		196	9 PAID IN FULL	MAY 11 1950	7300		196								
10																							
11		178					3788	82		3870	11 PAID IN FULL	MAY 7 1950	5246		3870								
12																							
13		21 68					1448			1448	13 PAID IN FULL	MAY 8 1950	5775		1448								
14		21 6					128			128	14 PAID IN FULL	MAY 8 1950	5775		128								
15		148					3150	68		3218	15 1st Half Paid	OCT 31 1950	13805		1609		1609						
16		9					192	04		196	16 2nd Half Paid	OCT 31 1950	13805		98		98						
17		9					192	04		196	17 1st Half Paid	MAY 9 1950	10286										
18		21 68					1448			1448	18 PAID IN FULL	MAY 8 1950	5776		1448								
19		9					192	04		196	19 Abate. #4542	PAID IN FULL	AUG 8 1950	11798				196				Pen. with half 7.60 Abated.	
20		9					192	04		196	20 PAID IN FULL	MAY 9 1950	5246		196							7.60	

*Abate. #4542*

*Pen. with half 7.60 Abated.*

Cass County, Minnesota, for Taxes for the Year 1949.

Pau-Puk-See-Is Point

Pine Tables of the North

INSERIBLE I

Plat of South Lovvillie

VILLAGE OF LOVVILLIE

Rearrangement Plat























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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS			ASSESSED 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	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%				
		Village of Longville															
James A. & Mrs. Eppil T. + Elsie T. Hardy			14	5													
Donald Lynch	Harry F. + Marice J. Hardy		15														
John A. + Jeanette Labaka			3	16													
			4	17													
Geo. M. + Anna B. Garner	L. E. Dy + Carl B. Santegard		6	18													
Geo. M. + Anna B. Garner			6	19													
			7	20													
			8	21													
Ray N. + Vera L. Labaka		1/2 of Depot square E. of road	9	25													
Raymond N. Labaka		1/2 of Depot square N. of road	10	23													
Alorenell Nyvalls	Russell W. Nyvalls	2nd 50' x 150' of Depot square	11	17													
B. Nyvalls		1/2 of Depot square E. of road	12	20													
Sherman A. Johnson Post		Triangular piece of N. side of Depot square 147' x 327' x 300'	13	51													
			14														
			15														
			16														
			17														
			18														
			19														
			20														

Note: Lots 22 + 23, Blk 5 See Re-arrangement Plat

Cass County, Minnesota, for Taxes for the Year 1949.

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	











