

Leech Lake

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1946.

CASS County, Minn., APR 9

Herbert Hamilton, Assessor of the Town of Leech Lake, according to the requirements of law, I herewith deliver to you the Real Estate Personal Property Assessment Books for the said

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 owned by individuals, corporations, firms, companies, or other persons residing in this state, and all personal property of persons residing in other states, is 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 of each year. ... Sec. 272.02. 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 file a list of his personal property... Sec. 272.03. Personal property of non-residents... Sec. 272.04. Estates of decedents...

Sec. 272.04. Estates of decedents. The personal property of a decedent shall be listed and assessed as follows: 1. The property of a decedent who dies testate shall be listed and assessed as if he had died on the day he died. 2. The property of a decedent who dies intestate shall be listed and assessed as if he had died on the day he died... Sec. 272.05. Real estate... Sec. 272.06. Personal property...

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. * * *

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 31 Mer. P. M.

Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the _____ of _____ in the _____ County of _____ for the Year Ending May 1, 1946.

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 $\frac{1}{4}$ 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 $\frac{1}{4}$ Mill Per Bushel		★ Total Tax		REMARKS		
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.			

Note: ★ Assessors will not fill these Columns

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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 Beech Lake in said County for the year A. D. 1946, as specified above and amounting to Dollars Paul D. Jewell County Treasurer.

Office of County Treasurer, Cass County, Minnesota

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

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 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.

COLLECTIONS OF TAXES OF 1947, *Town* OF *Leech Lake*, 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	2069	2637							
State Debt—Homestead,	629	1118							
County Revenue,	9114	16195							
County Road and Bridge,	4036	7177							
County Welfare,	17273	30673							
County Bond and Interest,	7421	13187							
Town Revenue,	2170	3856							
Town Road and Bridge,	5208	9254							
Town Drag,	434	771							
Town State Loan,	7682	13650							
Telephone	868	1572							
School Local 1 Mill,	433	792							
School Special,	9283	12276							
School State Loan,	7072	12560							
<i>Def</i>	1368	2439							
<i>C. O.</i>	12456	22134							
<i>B. L.</i>									
Total	87516	150241							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	DEFICIENCY	C. O.	B. L.	TOTALS
MARCH SETTLEMENT	School District No. 5 A	249	3739		4087	748	7153	15976
	" " 5 N.A.	752	4569		2497	457	4370	12045
	" " 7 N.A.	32	975		488	163	933	2591
	Totals	433	9283		7072	1368	12456	30612
JUNE SETTLEMENT	School District No. 5 A	704	10559		11544	2112	20203	45122
	" " 5 N.A.	20	136		75	14	131	361
	" " 7 N.A.	43	1280		301	100	576	1298
	Totals	777	12276		12560	2439	22134	50181
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Printed Reel

Assessment Roll and Tax List of Real Property in the

Town of Leech Lake

Cass County, Minnesota, for Taxes for the Year 1946.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY						TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS							SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION	Rate and Tax Levied on Homestead Exemption	State Tax on Non-Homestead	TOT GEN TA	Number of Receipt	March Settlement 1947	June Settlement 1947	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS																
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	Acres 100th	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL				MACHINERY Permanently Attached to Real Estate 33 1/2%																TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	Dollars	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					Mills	Mills	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
															Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/2%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%																				District	District	District	District	District								

Quatern Kulerder State of Minn

To Members of County Board

All real estate in Leech Lake Township has been increased in value by 10% over the valuation of 1944 + 1945

Warren Hamlin
Assessor
Leech Lake Township
June 24, 1946

Assessment Roll and Tax List of Real Property in the Town of Leech Lake

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 property owners like Donald N. Lynn and Marie J. Peterson.

(Continued on next page)

3405 2700 350 6455 442 1298 117 1857

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for property owners and tax amounts.

945 35364 936 36300

Assessment Roll and Tax List of Real Property in the Town of Leech Lake

Cass County, Minnesota, for Taxes for the Year 1946.

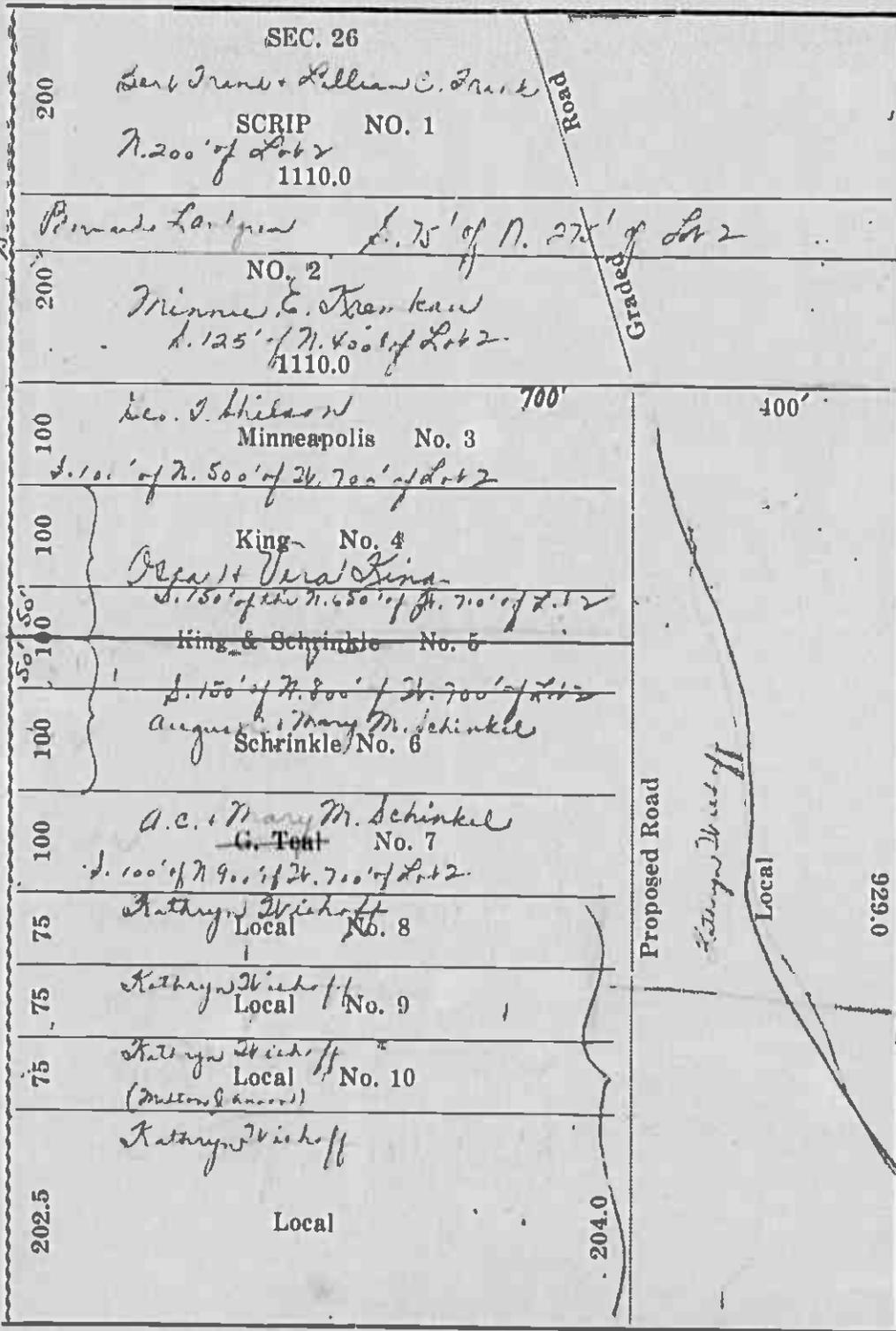
Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY), VALUATIONS BY SCHOOL DISTRICTS, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, and REMARKS. Includes handwritten entries for Peter Benneitzy, Mrs. Mueser, and various land parcels with their respective tax values and payment dates.

SEC. 25

1110.0'

NORTH

LEECH LAKE



Lot 2
 SURVEY OF N.W.
 OF N.W. SEC. 26
 AT LEECH LAKE

10-4-46
 Wichoff
 Lot 2 lease
 71.900' by w. 700'
 (mistake between
 deeds was on acct
 of land in survey
 by Wichoff)

[Handwritten signature]

Assessment Roll and Tax List of Real Property in the Town of Leech Lake

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns for Description of Property, True and Full Valuations, Assessed Valuations, Final Equalized Value, and Taxation details including school district rates and payment schedules.

Assessment Roll and Tax List of Real Property in the Town of Leech Lake

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for Loyal & Alvina Rayger, Gerald Booth, and Carl Alfred Johnson.

Cass County, Minnesota, for Taxes for the Year 1946.

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 1947, June Settlement 1947, Penalty, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various districts and tax amounts.

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

		TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS			
Footings from Page	Number of Acres of Land Assessed	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	
						Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead						
						20%	33 1/3%	25%	40%						
Acres 100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	40	396			396	132				132	ok				
2	38 25	381			381	127				127	ok				
3	92 55	408			408	136				136	ok				
4	119 40	820	305		1125	225				225	ok				
5	369 50	2704	275		2979	462	223			685	ok				
7	200	1330	1975	100	3405	661			33	694	ok				
8	352 50 435 94	2610	900		3510	524	296			820	ok				
10	464 15	3405	2700	350	6455	442	1298		117	1857	ok				
11	16	240			240	80				80	ok				
12	483 56	3644	1000		4644	549	633			1182	ok				
13	342 40	2836	450		3286	341	527			868	ok				
14	545 11	3975	1150		5125	707	530			1237	ok				
15	488 40 522 67	3264	1550		4814	463	633			1096	ok				
16	12 40	85			85	17				17	ok				
17	112 96	1024 1029	2550	100	3579	201	825		33	1087	ok				
18	68 35	586	1700	100	2386	175	470		33	678	ok				
19	472 30 511 71	3954	1250	100	5304	721	533		33	1287	ok				
20	426 18	2731	250		2981	340	427			767	ok				
21	332 95	2087	700		2787	372	309			681	ok				
		36460	16755	750	53965	4368	7204		249	19816					
		36686			54191					13653					

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

		TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS		
Footings from Page	Number of Acres of Land Assessed	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
						Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead					
						20%	33 1/3%	25%	40%					
Acres 100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Brought Forward	5006 89	36686	16755	750	53965	4368	7204		249	19816				
" " "	22	46335	3337	5425	250	7012	627	1223		829				
" " "	23	13740	1138	2850	350	4338	396	670		117				
" " "	24	2820	187	200	387	387	129			129				
Grand Total	5723 94	41273	23230	1350	65853	5225	9201		438	17047				
" " "	5625 89	41122	23230	1350	64702	4368	7204		249	16861				
" " "						7379			460	17030				