

ASSESSMENT & TAX LIST - 1957

Leech Lake

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR. 1957.

County, Minn.

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 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. Personal Property shall be listed in the following manner:

1. Every person of full age and sound mind, being a resident of this state, shall list all of his * * * personal property.

2. He shall also list separately, and in the name of the principal, agent, or trustee, all real and personal property owned, leased, or otherwise controlled by him as agent or trustee, * * *

3. The property of a minor, child or insane person shall be listed by the guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust by the trustee 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 officers thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, the property shall be listed and assessed in the town or district where owned, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and other personal property, shall be listed in the town or district in which the principal place of business of the owner is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereto, situated upon any railroad, shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.33. Pipeline companies. Subdivision 1. Personal property of * * * pipeline companies engaged in the business of transporting natural gas, gasoline or other petroleum products * * * shall be listed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline, tanks, valves, and other appurtenances, owned or operated by pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipe lines, shall be listed in the town or district in which the principal place of business of the owner is located.

Sec. 273.36. Electric Light and Power Companies. Subdivision 1. The personal property of electric light and power companies having a fixed situs in any city, town or district, shall be listed in the town or district in which the principal or other place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and other corporations. Subdivision 1. The personal property of electric light and power companies and other corporations having a fixed situs in any city, town or district, shall be listed in the town or district in which the principal or other place of business of the company is located.

Sec. 273.38. Merchants; Consignees. Every merchant required to list his property as an merchant, shall list the same in the town or district in which the principal or other place of business of the merchant is located.

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 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.

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 meeting, 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.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the town or district in which the property shall be listed, the place for listing and assessing shall be determined by the assessor in the town or district in which the principal place of business of the owner is located.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of his stock, in whole or in part, in any process of manufacture, combining, reworking or refining. Every manufacturer and person owning a manufacturing plant or factory shall list the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as are attached to the real estate.

Sec. 273.44. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the time of the listing of the real estate of such person.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed at the time of the listing of the real estate of such person.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the listing of the real estate of such person.

Sec. 273.47. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed at the time of the listing of the real estate of such person.

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Sec. 273.25. Lists to be verified. Every person required to list his property for taxation shall make out and deliver to the assessor, in duplicate, a statement of the value of his personal property owned by him on May 1 of the current year. He shall also make a separate statement in the number of all personal property owned by him on May 1 of the current year, and shall list the same in the manner required by law.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, the property shall be listed and assessed in the town or district where owned, agent or trustee resides.

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Beck Lake

Assessment of

COLLECTIONS OF TAXES OF 195

Journal OF Leech Lake, CASS COUNTY, MINNESOTA

NAME OF OWNER	FUNDS	MARCH SETTLEMENT	JUNE SETTLEMENT	NOV. SETTLEMENT	Amount Collected from Nov. 10 th to First Monday in Jan. 1957	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1957
		1957	1957	1957						
	State-Non-Homestead	22 09	70 23	19 79	150					
	State-Homestead	21 07	114 50	45 74	187					
	County Revenue	107 37	582 62	232 74	952					
	County Road and Bridge	52 52	285 78	114 16	467					
	County Welfare	165 35	898 30	358 85	1469					
	County Bond and Interest	15 16	82 50	32 96	134					
	W. & B. Prof.	9 83	53 54	21 39	87					
	R. & B. Prof.	17 52	95 25	38 05	155					
	DEBA	10 26	55 81	22 31	92					
	Town Revenue	35 31	190 52	76 11	312					
	Town Road and Bridge	7 33	38 10	15 22	62					
	Town Drag	3 50	19 35	7 61	31					
	Town State Loan									
	County Nurse	7 30	38 10	15 22	63					
	Phone	17 52	95 26	38 06	155					
	R. & B. Bldg.	7 30	38 10	15 22	63					
	Cass Co. Agric.	1 75	9 52	3 80	16					
	School Local 1 Mill	3 49	19 36	7 60	32					
	School Special	149 27	790 73	292 41	778					
	School State Loan									
	Deficiency	112 77	596 59	248 40	797					
	Tuition									
	Transportation	3 59	19 46	7 77	32					
	h. o.	86 59	478 84	186 77	863					
	B. + Int	33 55	182 35	72 98	297					
	DEBA	176	829	408						
		890 36	4767 52	1877 24	7194					

MARCH SETTLEMENT	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	Transp.	h. o.	B. + Int.	DEBA	TOTALS
	119-a	103	2580		2642	105	2958	983		7268
	119-na	188	9412		4819	192	5214	1788		27613
	115-na	55	2930		3816	61	587	587	176	8220
	Totals	349	14927		11277	358	8659	12355	176	39101
	119-a	642	16045		16430	656	17777	6097		37647
	119-na	987	49357		25271	1037	27347	9398		113344
	115-a	30	140		367	36	57	57	17	650
	115-na	271	13531		17591	276	2730	2730	812	37873
	Totals	1904	79078		59659	1945	47884	18238	829	207634
	119-na	272	13634		6982	278	7553	2590		31309
	115-na	136	6796		8834	139	1360	1359	408	19032
	119-a	352	8811		9024	360	9764	3349		31660
	Totals	760	29241		24840	777	18677	7298	408	82001
	119-a	32	778		797	32	863	297		2799
	Totals	32	778		797	32	863	297		2799
	Totals	32	778		797	32	863	297		2799
	Totals									

Real Estate

Maple Grove

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

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

Form 100 (1951) 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, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, Penalty, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

(Continued on next page)

463.15

617
766
1383

666 = 1283
2921 = 2481
2887 = 4970

312.76
900.83
1213.56

24.38

1237.94

4930

8503.00

281.12

5722

Oakdale Grove

1000

