

ASSESSMENT & TAX LIST

**Leech Lake**

**1943**

# DIRECTIONS TO ASSESSOR

CASS

County, Minn.,

APR 9

1943.

OFFICE OF COUNTY AUDITOR,

Clarence P. Mee, Sr., Assessor of the Town of Leech Lake

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

for the said Town of Leech Lake

Platted and Unplatted 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 therefor 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

J. R. Brown County Auditor.

## Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941)

### 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 every corporation, partnership, firm, or individual, shall be listed by the person who has the legal title to the property, or by the guardian, or by the person having such property in charge.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, or as trustee.

3. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

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

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

6. 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 in the town or district, or town and district where owner, agent or trustee resides.

**Sec. 273.27.** Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and other personal property used by the owner for or in the family or domestic purposes, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is usually kept.

**Sec. 273.29.** Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on.

**Sec. 273.30.** Farm property of non-residents. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town or district in which the property is located, or, if situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

**Sec. 273.32.** Elevators, etc., on railroad. All elevators and the land of any railroad company which are not in good faith owned, and are not controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

**Sec. 273.34.** Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

**Sec. 273.45.** Persons under Guardianship. The personal property of any individual who is under the guardianship of any person, when the guardian resides and of every other person under guardianship, where the ward resides.

**Sec. 273.46.** Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of business of the assignee or receiver.

**Sec. 273.47.** Property removed between May and July. The owner of personal property removed from one county, town, or district, during the time between May and July, shall be listed and assessed in the county, town, or district to which it was removed.

trict to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list his property in the town or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in some other county.

**Sec. 273.48.** Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same town or district, the same shall be listed in the town or district of the county board of equalization; and if between different counties, or places in different counties, by the Department of Taxation \*\*.

**Sec. 273.25.** Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, make separate statements in like manner of all personal property owned by him on May 1 of the current year. He shall also list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity \*\*.

**Sec. 273.49.** Examination under oath. Whenever the assessor is satisfied that any person, partnership, firm, or company, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person or corporation, or any of its agents, partners, officers, directors, or employees, and if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to the best judgment and information.

**Sec. 273.50.** Failure to obtain statement. If the assessor is unable to obtain a statement of value of such property, and assess the same at such amount as he is able to determine, the assessor may, by the approval of the board of equalization, or of the county board of equalization, list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity \*\*.

**Sec. 620.05.** False statement regarding taxes. Every person who shall knowingly make a false statement with respect to any tax or assessment, who shall wilfully make any statement as to the amount of any tax or assessment which he knows to be false, shall be guilty of a gross misdemeanor.

**Sec. 273.13.** Classification of property.—Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings tax, shall be listed as follows: **Class 1.** Personal property, except as otherwise provided in this chapter. **Class 2.** Iron ore, whether mined or unmined. **Class 3.** Iron ore, which has been mined, and assessed at fifty per cent of its true and full value. If unmined, it shall be assessed at the rate aforesaid. **Class 4.** Iron ore, which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration either before or after the mine, and which is so concentrated and placed in stockpiles subsequent to August 1 of a calendar year and prior to the time of listing, and assessed in the mining district where mined at the same amount per ton as it would be assessed if still unmined, and (c) is mined by open pit methods, and is so concentrated and placed in stockpiles subsequent to August 1 of a calendar year and prior to the time of listing, and assessed in the mining district where mined at the same amount per ton as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed as in class one, unless the assessor is satisfied that the real estate in which iron ore is known to exist, the assessable value of the land exclusive of the ore shall be determined and set out separately, and the aggregate of the two shall be assessed against the tract or lot.

**Subdivision 3. Class 2.** All household goods and furniture, including all personal property used by the owner for personal and domestic purposes, or for the support of the family, 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 in this chapter, shall be assessed at 25 per cent of the full and true value thereof.

**Class 3d.** Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural or farm operation, shall be assessed at 20 per cent of the full and true value thereof.

**Subdivision 9. Class 4.** All property not included in the preceding subdivisions, shall be assessed at 20 per cent of the full and true value thereof.

**Class 5a.** All agricultural products in the hands of the producer, less constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 43 Range No. 31 Mer. P. M.

0	5	4	3	2	1
7	8	9	10	11	12
13	17	18	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
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*School District*

Assessor's Report on Tree Bounty in the Town of.....County of....., Minnesota, 1943.

FORM 1

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that Condition by replanting all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination as provided by Section 348.03, of Minnesota Statutes 1941.

Assessor

Dated.....1943.





INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

FORM 3

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.  
Assessor's Return of Taxable Real Property in the Lawn of Luch Lake, County of Cass, Minn., for the Year 1943.

Platted Property Assessed at 40 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

FORM 3 1/2

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range		Number of Acres of Land Acres 100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 40 per cent Class 4 Dollars	Total Assessed Value of Lands including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
									True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Cont. to Donald H. Flynn	5	Lot 1 less 3.07 acs. Ry. R. Wy.	16	143	31	4903	369			369	123	123					
" " " " "	"	" 2 " sold + 2.85 acs. Ry. R. Wy.				4605	345			345	115	115					

Assessor's

FORM 34

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 5<sup>th</sup> day) of January,  
 A. D. 1944, of S. G. Peterson, Auditor of said County, Minnesota,  
 the Tax List of all Taxable Real and Personal Property in the Township  
 of Leech Lake in said County for the year A. D. 1943,  
 as specified above and amounting to two thousand four hundred  
fifty five & 1/100 dollars.  
W. J. McKeown  
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To S. G. Peterson, County Auditor:  
 Sir:—I herewith return to you the Tax List for the Township  
 of Leech Lake in said County for the year 1943, 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,  
W. J. McKeown  
 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 1943.

WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_  
 1944.

(SEAL) \_\_\_\_\_ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1945, I received of \_\_\_\_\_  
 \_\_\_\_\_ County Treasurer, the Tax List of the  
 \_\_\_\_\_ of \_\_\_\_\_ in said  
 County for the year 1943; 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 delin-  
 quent for said year.

(SEAL) \_\_\_\_\_ County Auditor.

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS, LEVIED IN THE Township OF Luck Lake

RATES AND TAXES COUNTY OF CASS, STATE OF MINNESOTA

Table with columns for Valuation by School Districts, Rate of State Taxes, Rate of County Taxes, and Rate of Town Taxes. Includes handwritten entries for school district #5 and town.

Table with columns for Rate of School Taxes and Taxes Levied (Local 1 Mill and Special School Taxes by Districts, All Other Taxes). Includes handwritten entries for various tax categories and amounts.

Total Number of Acres 5589.47. State of Minnesota, COUNTY OF CASS, Auditor of said County and State aforesaid; do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Township of Luck Lake...

DEC 31 1943 day of A. D. 1943

SEAL

L. C. Peterson County Auditor



NAME OF OWNER

FUNDS	MARCH SETTLEMENT 1943	JUNE SETTLEMENT 1943	NOV. SETTLEMENT 1943	Amount Collected from Nov. 19... to First Monday in Jan. 19...	REDUCTIONS	Forfeited Cancellations	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
State Revenue,										
State School,										
Teachers Insurance,										
State Debt—Non-Homestead,	1211	1557	583							
State Debt—Homestead,	397	939	344							
County Revenue,	7181	16971	6204							
County Road and Bridge,	1489	3519	1287							
County Welfare,	11649	27529	10063							
County Bond and Interest,	6420	15172	5346							
Sewer	199	469	172							
Town Revenue,	1655	3910	1424							
Town Road and Bridge,	3971	9385	3431							
Town Drag,	331	782	286							
Town State Loan,	993	2346	858							
Phone	662	1565	572							
School Local 1 Mill,	333	782	285							
School Special,	10859	15935	5840							
School State Loan,	3309	7820	2859							
Deficiency	215	374	224							
S.O.	790	1789	706							
B.P.J.	64	113	67							
Money and Credits,										
	51728	110757	40756		3794	8062			2050	32513

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	S.O.	B.P.J.	TOTALS
MARCH SETTLEMENT	Un.	1508	274312	13778 1052 2042	13778	11062	4122	714561 2042 2420 8781
	5	106204	21048169			210408		
	Totals	332	10859	2309	215	790	64	15570
JUNE SETTLEMENT	5	730	14599			146029		16789
	Un.	15	587	7299 147 374	374	200	113	7299 147 1947
	Totals	782	15935	7820	374	1789	113	26813
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

















Assessment Roll and Tax List of Unplatted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.











Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.





Assessment Roll and Tax List of Unplatted Real Property in the ... of ...  
Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec., Town, Range, Acres, 100th, No. School District, Indicate Home-stead), ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value), EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, State Tax, Total General Tax, Special Taxes, Total Taxes), PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March, June, November Settlements, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value; Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1943.

FORM 4 CD BILLS-BAYNE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

*L. V. Hazel*

*Daniel K. Khalen Elizabeth H. Khalen Hugo Grundman*

2nd Half Paid SEP 26 1944 9947 1566 ✓  
1st Half Paid MAY 26 1944 1690

2nd Half Paid SEP 8 1944 9809 236 ✓  
1st Half Paid JUN 20 1944 7101 336 ✓  
2nd Half Paid NOV 10 1944 10959 1299 ✓  
1st Half Paid FEB 10 1944 1079

*N. 226  
M.K. 215  
441*

*6202*











