

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

To County, Minn., Assessor of the County Auditor

The real and personal property assessment books for the year 1966, are hereby delivered to you. The list of real estate contains all descriptions subject to taxation, so far as the same have come to my knowledge from any source, and you are directed to assess all property and make a 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.

Extracts from Laws Relating to the Listing of Personal Property Section Numbers refer to Minnesota Statutes

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 this state, shall list all of his . . . personal property.

Sec. 273.03. Certain personal property; where listed. All household goods, wearing apparel of members of the family, and all personal property of a person, shall be listed in the town or district in which the same is usually kept.

Sec. 273.04. Merchants and manufacturers. The personal property of a merchant or manufacturer, shall be listed in the town or district where he is located.

Sec. 273.05. Gas and Water Companies. The personal property of a gas or water company, shall be listed in the town or district where the same is located.

Sec. 273.06. Farm property of non-resident. When the owner of real estate in this state is a non-resident, the personal property of such owner, shall be listed in the town or district in which the same is usually kept.

Sec. 273.07. Personal property of a partnership. The personal property of a partnership, shall be listed in the town or district where the same is usually kept.

Sec. 273.08. Personal property of a corporation. The personal property of a corporation, shall be listed in the town or district where the same is usually kept.

Sec. 273.09. Personal property of a trust. The personal property of a trust, shall be listed in the town or district where the same is usually kept.

Sec. 273.10. Personal property of a partnership. The personal property of a partnership, shall be listed in the town or district where the same is usually kept.

Sec. 273.11. Personal property of a partnership. The personal property of a partnership, shall be listed in the town or district where the same is usually kept.

Sec. 273.12. Personal property of a partnership. The personal property of a partnership, shall be listed in the town or district where the same is usually kept.

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Sec. 273.26. Personal property of a partnership. The personal property of a partnership, shall be listed in the town or district where the same is usually kept.

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Sec. 273.28. Personal property of a partnership. The personal property of a partnership, shall be listed in the town or district where the same is usually kept.

Sec. 273.29. Personal property of a partnership. The personal property of a partnership, shall be listed in the town or district where the same is usually kept.

Personal

Real Estate

any property considered to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, shall not be assessed.

Sec. 273.24. Manufactured goods. The personal property of a manufacturer, shall be listed in the town or district where the same is usually kept.

Sec. 273.25. Personal property of a partnership. The personal property of a partnership, shall be listed in the town or district where the same is usually kept.

Sec. 273.26. Personal property of a partnership. The personal property of a partnership, shall be listed in the town or district where the same is usually kept.

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The forms in this book are prescribed for the 1966 assessment by The Commissioner of Taxation

Minnesota Statutes, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes, 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, Section 273.03. 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 \$10.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of 7 1/2 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.

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 5308.76	
Additions	- - - - -	\$	
			\$
Abatements	- - - - -	\$ 14.60	
			\$ 5294.16

COLLECTIONS

March Settlement	- - - - -	\$ 670.10	
June Settlement	- - - - -	\$ 2458.67	
November Settlement	- - - - -	\$ 1585.47	
January Settlement	- - - - -	\$ 190.72	\$
			\$
Over Collected	- - - - -	\$ 1.65	
Under Collected	- - - - -	\$	
Delinquent	- - - - -	\$ 389.80	\$
Total	- - - - -	\$ 5294.16	\$ 5294.16

Real Estate

Personal

COLLECTIONS OF TAXES PAYABLE IN 1966-7.

OF CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1967	JUNE SETTLEMENT 1967	NOV. SETTLEMENT 1967	Amount Collected from Nov. 1966 to First Monday in Jan. 1967	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1967
State-Non-Homestead,	22	78	52	06					
State-Homestead,	37 55	134 25	89 97	1691					
County Revenue,	61 04	217 62	143 52	1743					
County Road and Bridge,	44 56	158 84	104 76	1272					
County Welfare,	118 08	420 95	277 61	3371					
County Bond and Interest,	2 59	9 22	6 08	74					
Transportation									
P. E. R. A.	10 36	36 94	24 35	297					
Library	3 34	11 92	7 86	95					
C. H. Bldg.	4 45	15 87	10 48	127					
Civil Defense	26	96	63	08					
Agri. Assn.	80	286	189	22					
R. Assn.	11.18	39 87	26 29	319					
Town Revenue,									
Town Road and Bridge,	12 92	46 07	30 37	369					
Bonds & Interest									
School Special,	58 47	277 67	145 66	1590					
Deficiency	300 73	715 61	471 95	5730					
Bonds & Interest	73 22	261 07	172 18	2092					
Tuition									
P. E. R. A.	6 50	23 19	15 30	186					
St. Leon	134	476	314	38					
C. C.	15 59	55 60	36 67	443					
Bldg.	6 90	24 62	16 24	197					
	670 10	2458 67	1585 47	19072					

MARCH SETTLEMENT	School District No.	SPECIAL	DEFICIENCY	BONDS & INTEREST	P. E. R. A.	St. Leon	C. C.	Bldg.	TOTALS
	118a	52 94	190 77	69 59	6 18	1 27	14 82	6 56	342 13
	1187a	5 53	9 96	3 63	.32	.07	77	34	20 62
	Totals	58 47	200 73	73 22	6 50	1 34	15 59	6 90	362 75
	118 a	119 45	436 51	157 06	13 95	2 86	33 45	14 82	112 10
	118 7a	158 22	285 10	104 01	9 24	1 90	22 15	9 80	590 42
	Totals	277 67	715 61	261 07	23 19	4 76	55 60	24 62	1362 52
	118 a	116 23	418 91	152 83	13 58	2 79	32 55	14 42	751 31
	118 7a	29 43	53 04	19 35	1 72	.35	41 2	1 82	109 83
	Totals	145 66	471 95	172 18	15 30	3 14	36 67	16 24	861 14
	118 a	15 20	57 30	20 92	1 86	3 8	44 5	1 97	102 7 8
	Totals	15 90	57 30	20 92	1 86	3 8	44 5	1 97	102 7 8
	Totals								
	Totals								

Real Estate

Personal

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Luma of Luma

Where "Yes" is indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - *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, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for U.S. of America, Clifford H. + Bessie Kentoph, Robert + Irene Romness, Lloyd W. + Doris A. Kentoph, etc.

Cass County, Minnesota, for Taxes Payable in the Year 1967.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1967, June Settlement 1967, November Settlement 1967, Collections to First Monday in January 1968, Delinquent on First Monday in January 1968, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes and calculations.

Real Estate

Personal

(continued)

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Lima of Cass County, Minnesota

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Real Estate

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for Oscar M. Martha B. Sorum, Alex A. Helen M. Barton, and others.

Cass County, Minnesota, for Taxes Payable in the Year 1967.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, and REMARKS. Includes entries for 1st and 2nd half payments and full payments for various properties.

Personal

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Lima

of Lima

Form 8CD MILLER-DAVIS CO., MINNEAPOLIS
Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - **Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes Payable in the Year 1967.

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Rows 1-20 list property details for U.S. of America and State of Minnesota.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, and REMARKS. Rows 1-20 correspond to the property entries on the left.

Real Estate

Personal

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Lima

of Lima

Cass County, Minnesota, for Taxes Payable in the Year 1967.

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - 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, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1967, June Settlement 1967, Penalty, November Settlement 1967, Penalty, Collections to First Monday in January 1968, Penalty, Delinquent on First Monday in January 1968, Total Delinquent Tax and Penalty, REMARKS.

Real Estate

Personal

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Lima

Form 5CD HILLER-DAVIS CO., MINNEAPOLIS
Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - "Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes Payable in the Year 1967.

Table with columns: IN WHOSE NAME ASSESSED, 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 1967, June Settlement 1967, November Settlement 1967, Collections to First Monday in January 1968, Delinquent on First Monday in January 1968, Total Delinquent Tax and Penalty, REMARKS.

Real Estate

Personal

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Lina of Lina

Where "Yes" is Indicated in Homestead Column. Identify Description on Which House is Located by Letter "H" under the Word "Yes." - **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, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for Warren Celia Anderson, Hormidas + Cora Thibault, Warren + Celia Anderson, Benhart E. + Emma O. Brown, U. S. of America, and Olga + Sidney P. Johnson.

Cass County, Minnesota, for Taxes Payable in the Year 1967.

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 1967, June Settlement 1967, November Settlement 1967, Collections to First Monday in January 1968, Delinquent on First Monday in January 1968, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten notes and dates like '2nd HALF PAID OCT 3 1 1967'.

Real Estate

Personal

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Linn of Linn County, Minnesota

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - **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, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS (RURAL, ALL OTHER), and FINAL EQUALIZED VALUE. Includes entries for State of Minnesota, U.S. of America, and Janet Anderson.

Cass County, Minnesota, for Taxes Payable in the Year 1967.

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 1967, June Settlement 1967, Penalty, November Settlement 1967, Penalty, Collections to First Monday in January 1968, Penalty, Delinquent on First Monday in January 1968, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes and calculations.

Real Estate

Personal

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Lima

of Lima

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - "Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral"

Form 500 MILLER-DAVIS CO., MINNEAPOLIS

Cass County, Minnesota, for Taxes Payable in the Year 1967.

Table with columns: IN WHOSE NAME ASSESSED, 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 1967, June Settlement 1967, Penalty Settlement 1967, Collections to First Monday in January 1968, Delinquent on First Monday in January 1968, Total Delinquent Tax and Penalty, REMARKS.

Real Estate

Personal

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Lima of Minnesota

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - 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, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for State of Minnesota and Armand - Mona Miller.

Cass County, Minnesota, for Taxes Payable in the Year 1967.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1968, Delinquent on First Monday in January 1968, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries and a 'PAID IN FULL' stamp.

Real Estate

Personal

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Lima, of Lima

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - **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, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for Oscar Martha Loren and various subdivisions.

Cass County, Minnesota, for Taxes Payable in the Year 1967.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1968, Delinquent on First Monday in January 1968, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts and dates.

Real Estate

Personal

Assessment Roll For the Year 1966 and Tax List of Real Property in the Town of Lima of Cass County, Minnesota

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 500 MILLER-DAVIS CO., MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes rows for State of Minnesota and Lopezka Land Company.

Cass County, Minnesota, for Taxes Payable in the Year 1967.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January 1968, Penalty, Delinquent on First Monday in January 1968, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes and calculations.

Real Estate

Personal

