

ASSESSMENT & TAX LIST

Lima

1943

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, CASS County, Minn., APR 9 1943.

Oscar Larson Assessor of the Town of Lind Assessor of the Real and Personal Property Assessment Books According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town of Lind for the year 1943, containing a list of all 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 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 1941)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing in this state, *** 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, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 272.22. By whom listed. 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 list all of his *** personal property.

Sec. 272.25. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district, where the owner, agent or trustee resides.

Sec. 272.27. Contents of personal property; where listed. All household goods and in personal property, where listed. All household goods and in personal property, where listed. All household goods and in personal property, where listed.

Sec. 272.30. Farm property of non-resident. When the owner of real and personal property connected with a farm does not reside in the town or district, where the farm is situated, provided, that if the real and personal property is situated in the town or district, it shall be listed and assessed in the town or district, where the farm is situated.

Sec. 272.32. Elevators, etc., on railroad. All elevators and other machinery and fixtures thereon, situated upon the land owned, with the machinery and fixtures thereon, situated upon the land owned, with the machinery and fixtures thereon, situated upon the land owned.

Sec. 272.36. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the county, town, or district, where the merchant or manufacturer resides.

Sec. 272.37. Personal property of electric light and power companies outside of cities and villages. The personal property of electric light and power companies, and other individuals and partnerships situated in this state, shall be listed and assessed in the county, town, or district, where the company or individual resides.

Sec. 272.41. Estates of decedents. The personal property of a decedent shall be listed and assessed in the county, town, or district, where the decedent resided at the time of his death.

Sec. 272.45. Persons under guardianship. The personal property of a minor, under guardianship, shall be listed and assessed in the county, town, or district, where the guardian resides.

Sec. 272.47. Property moved between May and July. The personal property of a person shall be listed and assessed in the county, town, or district, where the person resides at the time of listing.

Section 273.03, Minnesota Statutes 1941. Assessment; Mode. 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, subdivided into blocks or parts of blocks, included in each description of the third Monday of each year.

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 the duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of five cents per day for each day necessarily consumed in attending such meetings, 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.

Subdivision 1. How assessed. All real and personal property subject to a general tax shall be assessed for purposes of taxation as provided in this section.

Subdivision 2. Class 1. Iron ore, whether mined or unmined, shall constitute class one. It shall be valued at its full market value at the time of listing, and as a part of the real estate in which it is located, under agreed methods and placed in stockpiles subsequent to the year in which it was mined, and prior to the next succeeding May 1, and which constitute class one.

Subdivision 3. Class 2. All agricultural products, except as provided in subdivision 4, class three, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class two.

Subdivision 4. Class 3. All agricultural products, except as provided in subdivision 3, class two, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class three.

Subdivision 5. Class 3a. All agricultural products in the hands of the farmer, at the time of listing, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class three a.

Subdivision 6. Class 3b. All agricultural products, except as provided in subdivision 5, class three a, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class three b.

Subdivision 7. Class 4. All agricultural products, except as provided in subdivision 6, class three b, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class four.

Subdivision 8. Class 5. All agricultural products, except as provided in subdivision 7, class four, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class five.

Subdivision 9. Class 6. All agricultural products, except as provided in subdivision 8, class five, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class six.

Subdivision 10. Class 7. All agricultural products, except as provided in subdivision 9, class six, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class seven.

Subdivision 11. Class 8. All agricultural products, except as provided in subdivision 10, class seven, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class eight.

Subdivision 12. Class 9. All agricultural products, except as provided in subdivision 11, class eight, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class nine.

Subdivision 13. Class 10. All agricultural products, except as provided in subdivision 12, class nine, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class ten.

Subdivision 14. Class 11. All agricultural products, except as provided in subdivision 13, class ten, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class eleven.

Subdivision 15. Class 12. All agricultural products, except as provided in subdivision 14, class eleven, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class twelve.

Subdivision 16. Class 13. All agricultural products, except as provided in subdivision 15, class twelve, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class thirteen.

Subdivision 17. Class 14. All agricultural products, except as provided in subdivision 16, class thirteen, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class fourteen.

Subdivision 18. Class 15. All agricultural products, except as provided in subdivision 17, class fourteen, shall be valued at their full market value at the time of listing, and as a part of the real estate in which they are located, under agreed methods and placed in stockpiles subsequent to the year in which they were produced, and prior to the next succeeding May 1, and which constitute class fifteen.

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd 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 Linia in said County for the year A. D. 1943,
 as specified above and amounting to two thousand three hundred
fifty two 8/100 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 Linia 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 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,
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.

 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 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 delin-
 quent for said year.

 County Auditor.

NAME OF OWNER

FUNDS	MARCH SETTLEMENT 1943	JUNE SETTLEMENT 1943	NOV. SETTLEMENT 1943	Amount Collected from Nov. 1942 to First Monday in Jan. 1943	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1943
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	447 146	575 392	71 119	64 19					
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, <i>Sever</i>	2641 548 4286 2362 73	7099 1472 11516 6347 196	2147 445 3483 1923 59	330 68 535 295 09					
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, <i>Fire</i>	609 1827 122 599 609	1636 4907 327 16096 1636	495 1484 99 4808 195	76 228 15 748 76					
School Local 1 Mill, School Special, School State Loan, <i>Deficiency Spec. Bond</i>	122 3431 2801 3045 3897	327 5535 6229 8179 10468	99 1578 1960 2473 3166	15 228 350 380 486					
Money and Credits,									
	32941	82937	24964	3922	1443	20662			68329

*Proposed
Cancellation*

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	Spec. Bond	TOTALS
MARCH SETTLEMENT	School District No. <u>2.1</u>	16 106	2333 2188	359 2444	388 2657	496 3401	1490 11796
	Totals	122	3421	2801	3045	3897	
JUNE SETTLEMENT	School District No. <u>6.1</u> <i>Pe. 1-18 11-36 con.</i>	185 100 42	2785 1425 1355	4270 862 997	4641 2492 7046	5941 3188 1339	13286 17822 7275 4844 997
	Totals	327	5535	6229	8179	10468	20738
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 \$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 multiple 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 1/3 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 \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Form 4 CD WALKER-BATH COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					No. School District	Indicate Homestead	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES	
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board		Total Assessed Value as Equalized by the Department of Taxation
										True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								
Sidney Myers		1	NE 1/4 of NE 1/4	30 141 75	40	01											SOLD FOR TAXES		
"		2	NW 1/4 of NE 1/4		40													SOLD FOR TAXES	
Robt. B. Whiteside	H.S. Robertson	3	SW 1/4 of NE 1/4		40													SOLD FOR TAXES	
Claude Ballaher		4	SE 1/4 of NE 1/4		40													SOLD FOR TAXES	
State of Minnesota		6	NE 1/4 of NW 1/4																
James Myers	U.S. of America	7	NW 1/4 of NW 1/4 Lot 1		37.80														
"	"	8	SW 1/4 of NW 1/4 " 2		38.20														
State of Minnesota		9	SE 1/4 of NW 1/4																
State of Minnesota		11	NE 1/4 of SW 1/4																
State of Minnesota		12	NW 1/4 of SW 1/4 " 3																
State of Minnesota		13	SW 1/4 of SW 1/4 " 4																
State of Minnesota		14	SE 1/4 of SW 1/4																
Julian Wilson		16	NE 1/4 of SE 1/4		40														
State of Minnesota		17	NW 1/4 of SE 1/4																
Julian Wilson		18	SW 1/4 of SE 1/4		40														
"		19	SE 1/4 of SE 1/4		40														
		20			356														

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

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	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
				District No.	District No.	District No.	District No.	District No.														
				Dollars	Dollars	Dollars	Dollars	Dollars														
4.8 Mills			4.2																			
1 7/8		21.44																				
2 7/8		9.16																				
3		16.14	28																			
4 7/8		17.34																				
5																						
6																						
7 7/8		14.92																				
8 7/8		9.64																				
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16 8/8		20.22																				
17																						
18 6/8		14.44																				
19 8/8		20.70																				
20 7/8		144.00	28																			
598																						

24.56 cons.

