

ASSESSMENT & TAX LIST

Lima

1950

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

County, Minn.,

To, Assessor of the

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1950, containing a list 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. 273.01. 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. 273.22. By whom listed. Personal property shall be listed in the manner following:

- 1. The property of a sole proprietor, being a resident of this state, shall list all of his personal property.
2. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney.
3. The property of a partnership shall be listed by its guardian, or by the person having such property in charge.
4. The property of a person for whose benefit it is held in trust, or of a trustee, or 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 officer 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, personal property shall be listed and assessed in the town or district in which the principal place of business of such person, firm or 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 all personal property used for domestic purposes, and all personal property used for domestic purposes, or for the furnishing or equipment of the family shall be listed and assessed in the district where the same is usually located.

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 located.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other property of non-resident, when the same shall be listed and assessed in the town or district in which the principal place of business of such firm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other machinery and equipment used in the operation of a railroad operated and exclusively controlled by such company shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transmitting natural gas shall be listed and assessed where the principal place of business of such company is located.

Subdivision 2. All transmission and distribution lines, and equipment of such companies shall be listed and assessed in the town or district where the principal place of business of such company is located.

Sec. 273.36. Electric Light and Power Companies to be assessed. The principal place of business of such company shall be listed and assessed where the principal place of business of such company is located.

Sec. 273.37. Electric Light and Power Companies and other utilities. The principal place of business of such company shall be listed and assessed where the principal place of business of such company is located.

Sec. 273.38. False statement respecting taxes. Whoever makes a false statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax, shall be guilty of a gross misdemeanor.

Sec. 273.40. Classification of property—Subdivision 1. How assessed. All personal property shall be listed and assessed as to its value for purposes of taxation as provided in this section.

Subdivision 2. Class 1. All agricultural products, except as provided in this section, shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 3. Class 2. All agricultural products, except as provided in this section, shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 4. Class 3. All agricultural products, except as provided in this section, shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 5. Class 4. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 6. Class 5. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 7. Class 6. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 8. Class 7. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 9. Class 8. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 10. Class 9. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Sec. 273.41. False statement respecting taxes. Whoever makes a false statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax, shall be guilty of a gross misdemeanor.

Sec. 273.42. Classification of property—Subdivision 1. How assessed. All personal property shall be listed and assessed as to its value for purposes of taxation as provided in this section.

Subdivision 2. Class 1. All agricultural products, except as provided in this section, shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 3. Class 2. All agricultural products, except as provided in this section, shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 4. Class 3. All agricultural products, except as provided in this section, shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 5. Class 4. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 6. Class 5. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 7. Class 6. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 8. Class 7. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 9. Class 8. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 10. Class 9. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 11. Class 10. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 12. Class 11. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 13. Class 12. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 14. Class 13. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 15. Class 14. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 16. Class 15. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 17. Class 16. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 18. Class 17. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 19. Class 18. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 20. Class 19. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 21. Class 20. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 22. Class 21. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 23. Class 22. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 24. Class 23. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 25. Class 24. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

Subdivision 26. Class 25. All property not included in the preceding subdivisions shall be valued and assessed at fifty per cent of the true and full value.

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, 1950.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 Range No. 25 Mer. P. M.

6	5	4	3	2	1	
Consolidated						
7	8	9	10	11	12	
13	School				14	15
16	17	18	19	20	21	
District						
22	23	24	25	26	27	
No. 1						
28	29	30	31	32	33	

DIRECTORY TO ELEVATOR

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 1/2 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 Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/4 Mill Per Bushel		★ Total Tax		REMARKS		
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.			

Note ★ Assessors will not fill these Columns

Real Estate

Tabular Statement

2020

Assessor's Return of Exempt Real Property in the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, for the Year 1950

FORM 2 WILCOX-BAYNE COMPANY, MINNEAPOLIS

NAMES OF OWNERS	DESCRIPTION				No. of Acres	FOR WHAT PURPOSE USED	TRUE AND FULL VALUATIONS			ASSESSED VALUATIONS		REMARKS	
	SUBDIVISION	Sec. or Lot	Town or Block	Range			LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	Rural Including Machinery		All Other
											Dollars		Dollars
					Acres								
					100ths								

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 2311.26
Additions	- - - - -	\$ _____
Abatements	(Cancelled) - - - - -	\$ 9.20
		\$ 2302.06
COLLECTIONS		
March Settlement	- - - - -	\$ 432.73
June Settlement	- - - - -	\$ 909.65
November Settlement	- - - - -	\$ 427.35
January Settlement	- - - - -	\$ 71.53
		\$ 1841.26
Over Collected	- - - - -	\$ _____
Under Collected	- - - - -	\$ .53
Delinquent	- - - - -	\$ 460.27
		\$ 460.80
Total	- - - - -	\$ 2302.06

Real Estate

Taxable Statement

Personal

Assessor's Return

FORM 2 MILLER-DAY COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1951, of L. E. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Lima in said County for the year A. D. 1950, as specified above and amounting to 100 Dollars

Paul S. Jewell County Treasurer. E.C.P.

Auditor's Office, Cass County, Minnesota

I, L. E. Peterson, 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 Town of Lima of said County for the year 1950. WITNESS my hand and official seal, the 2 day of January, 1951.

(SEAL) L. E. Peterson County Auditor.

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Office of County Treasurer, Cass County, Minnesota

To L. E. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Lima in said County for the year 1950, 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,

County Treasurer.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1952, I received of Paul S. Jewell, County Treasurer, the Tax List of the Town of Lima in said County for the year 1950; 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) L. E. Peterson County Auditor.

Real Estate

Taxider Statement

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Lima

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

*267.52  
4.00  
271.52*

SCHOOL DISTRICT NO.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES	RATE OF COUNTY TAXES					RATE OF TOWN TAXES										SCHOOL TAXES			TAXES LEVIED															
	Agricul- tural Lands Dollars	Non-Agri- cultural Lands Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	Total Rate of State Tax Mills	Rev. Mills	R. & B. Mills	Wel- fare Mills	Bonds and Int. Mills	Pub. Emp. Ret. Mills	Total Rate of County Tax Mills	Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Fire Mills	Ice Mills	Total Rate of Town Tax Mills	Local Mills	Spe- cial Mills	State Loan Mills	Defi- cien- cy Mills	Tui- tion Mills	Trans- porta- tion Mills	B. & D. Mills	B. & D. Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES					
																													Local 1 Mill	Special	State Loan	Def. Mills	Tui- tion	Trans- porta- tion	B. & D.	Local 1 Mill	Special	State Loan	Def.
C1-26.1-18 Sec. 19-36 P.P.	5187			5187	H. 4.12	25.8	13.6	42.4	16.7	.4	98.9	10.	15.	1.	5.	5.	36.	1.	15.	28.	45.		3.	21.5			113.5	252.52	519	7780	14524	23341	1556	11152	58872	State-Non-Homestead, State-Homestead,	1480 8762		
	1798			1798																							90.5	239.52	180	2697	14524	8091	539	3866	16272	County Revenue, County Road and Bridge, County Welfare, Bonds and Interest	22525 12417 88726 15247 365		
			2145	2145																							128.5	267.52	214	6435	6006	9652	643	4612	27562	County Revenue, County Road and Bridge, County Welfare, Bonds and Interest	22525 12417 88726 15247 365		
	6985		2145	9130																																			
					N. H. 4.40																																		
					8.52																																		
Assessed Value Homestead	Rural 5779	All Other	Personal Property	Total 5779																																			
Non- Homestead Total	1206		2145	3351																																			
	6985		2145	9130																																			

Total Levy, \$ 2311.26  
Total Number of Acres 377.26  
I, L.C. Peterson  
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  
County of Cass, State of Minnesota, in said County, the several rates of Taxation and Totals of the  
several Tax Funds levied thereon for the year A. D. 1952.  
Witness my hand and official seal, this 1st day of December, A. D. 1952.

SEAL

County Auditor.

Total Taxes Real Estate 1727.94  
Pers. Prop. 583.32  
Total 2311.26

Real Estate

Tabular Statement

Assessor's Return

COLLECTIONS OF TAXES OF 195 0

OF Town

OF Lincoln

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 <u>50</u>	JUNE SETTLEMENT 19 <u>51</u>	NOV. SETTLEMENT 19 <u>51</u>	Amount Collected from Nov. 19 <u>51</u> to First Monday in Jan. 19 <u>52</u>	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19 <u>52</u>
State - Non-Homestead,	635	343	328	44					
State - Homestead,	667	1518	686	114					
County Revenue,	4177	9507	4294	715					
County Road and Bridge,	2202	5012	2263	377					
County Welfare,	6865	15624	7056	1175					
County Bond and Interest, Pub. Emp. Ret.	2704 65	6154 147	2779 67	463 11					
Town Revenue,	1619	3685	1664	277					
Town Road and Bridge,	2429	5527	2496	416					
Town Drag,	162	368	166	25					
Town State Loan, Fire Tel.	810 810	1842 1842	832 832	139 139					
School Local 1 Mill,	162	369	167	27					
School Special,	4570	5663	3272	527					
School State Loan,	4035	7195	4181	776					
Deficiency	7286	16583	7489	1247					
Tuition									
Transportation B+I (Gen.) B+I (c-1)	485 3187 383	1106 6083 2397	499 86 3578	83 86 595					
	43273	90965	42735	7153					

	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Leefin</i>	<i>Trans</i>	<i>B+I (Gen)</i>	<i>B+I (c-1)</i>	TOTALS
MARCH SETTLEMENT								
School District No. <i>A-C1-19-36-</i>	18	267		801	.53	.89	383	1611
<i>A-C1-1-18</i>								
<i>Personal CI-</i>	144	4323	4035	6485	432	3078		18517
Totals	162	4590	4035	7286	485	3187	383	20128
JUNE SETTLEMENT								
School District No. <i>C-1-a-1-18</i>	248	3721	6946	11164	744	5334		28157
<i>Sec. 1-18</i>								
<i>C-1-a-1-18</i>	9	269	249	401	27	191		1146
<i>Sec. 19-36-</i>	112	1673		5018	335	558	2397	10093
Totals	369	5663	7195	16583	1106	6083	2397	39396
NOVEMBER SETTLEMENT								
School District No. <i>1-18-C1-a</i>	98	1464	2733	4393	293		2099	11080
<i>19-36-C1-a</i>	17	257		770	57	86	368	1549
<i>Personal CI</i>	52	1554	1448	2326	155		1111	4643
Totals	167	3272	4181	7489	499	86	3578	19272
NOVEMBER to JANUARY								
School District No. <i>1-18-C1-a</i>	20	304	568	913	61		436	2302
<i>Personal CI</i>	07	223	208	334	22		159	953
Totals	27	527	776	1247	83		595	3255
ADDITIONS								
Totals								
REDUCTIONS								
Totals								

Real Estate

Tabular Statement

Personal























Assessment Roll and Tax List of Real Property in the town of Lima

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for Alma E. Sepin and various property descriptions like NE 1/4 of NE 1/4.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for taxes paid and school district valuations.

Tabular Statement











































Assessment Roll and Tax List of Real Property in the town of Lima

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for Sidney Myers, H. S. Robertson, State of Minnesota, U. S. of America, and Chas. H. & Mabel Fletcher.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for lots 1 through 20.

Table Statement

















