

ASSESSMENT & TAX LIST
Loon Lake
1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.

APR 18

1915

Boce Rich Assessor of the Town of Loon Lake

According to the requirements of law, I herewith deliver to you the Assessment Books for the said

Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1914, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, 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.

L. C. PETERSON

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1914 as Amended by Laws 1913)

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 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.

2. He shall also list separately, and in the name of his husband, all of his personal property which he owns, but which is not owned or controlled by him as agent or attorney. . . .

3. The property of a minor, child or insane person shall be listed by his 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 in a partnership, or in 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 firm or company, by a partner or agent thereof.

7. The property of manufacturers and others in the hands of an agent, by such agent.

Sec. 273.03. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owned, agent or trustee resides.

Sec. 273.04. Certain personal property. Where listed. All tools, implements, machinery, and other personal property used by the owner for the purpose of his trade, business, or profession, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.05. Firm property of non-resident. When the owner of the property of a firm or company is a non-resident, the same shall be listed and assessed in the town or district where the firm is situated, provided that the firm is assessed in the town or district in which the principal place of business of such firm is located.

Sec. 273.06. Elevators, etc., or railroad. All elevators and other machinery, and all personal property used by the owner for the purpose of his trade, business, or profession, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.07. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in any business, shall be listed in the town or district where his business is carried on.

Sec. 273.08. Firm property of non-resident. When the owner of the property of a firm or company is a non-resident, the same shall be listed and assessed in the town or district where the firm is situated, provided that the firm is assessed in the town or district in which the principal place of business of such firm is located.

Sec. 273.09. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the city or town in which the principal place of business of such company is located.

Sec. 273.10. Personal property of electric light and power companies outside of city limits. Personal property of electric light and power companies outside of city limits shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 273.11. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the city or town in which the principal place of business of such company is located.

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Sec. 273.19. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the city or town in which the principal place of business of such company is located.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer or agent of the county auditor, or any assessor, may enter any dwelling, house, building, or structure, and view the same and the property therein.

Sec. 273.21. Assessor may enter dwellings, etc. Any officer or agent of the county auditor, or any assessor, may enter any dwelling, house, building, or structure, and view the same and the property therein.

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Sec. 273.24. Assessor may enter dwellings, etc. Any officer or agent of the county auditor, or any assessor, may enter any dwelling, house, building, or structure, and view the same and the property therein.

Sec. 273.25. Lists to be verified. Every person required to list his personal property shall verify the same by signing a statement of personal property, which shall be filed with the assessor.

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Sec. 273.45. Lists to be verified. Every person required to list his personal property shall verify the same by signing a statement of personal property, which shall be filed with the assessor.

Loon Lake, Cass

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 136 Range No. 29 Mer. P. M.



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the _____ of _____ in the _____ for the Year Ending May 1, 1945.

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 1/4 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

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.)

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.
Assessment of Taxable Unplatted Real Property in the Town of Loom Lake County of Cass, Minn., for the Year 1945.
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

NAMES OF PROPERTY OWNERS

DESCRIPTION

Sec. of Lot or Block

Town or Rng.

True and Full Value of Structures worth more than \$100 each

KIND OF STRUCTURES

Assessed Value of Additional Structures

Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise

NAME OF OWNER

School District

DESCRIPTION OF PROPERTY

SUBDIVISION

Sec. or Lot

Twp. or Block

Rge.

Number of Acres of Land

Indicate Homestead Yes or No

True and Full Value of Land Exclusive of Structures and Improvements

STRUCTURES & IMPROVEMENTS

True and Full Value of Land Including all Structures, Improvements and Machinery

Assessed Value of Homesteads up to \$4,000 at 20% Class 3B

Assessed Value of Remainder at 33 1/2 per cent Class 3

Total Assessed Value of Land Including all Structures, Improvements and Machinery

Total Assessed Value as Equalized by Board of Review

Total Assessed Value as Equalized by the County Board

Total Assessed Value as Equalized by the Department of Taxation

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
		Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land	Indicate Homestead Yes or No	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
State of Minnesota (Cont. to Claude Gardner)	17				4053	no	159		159		53	53	53		
State of Minnesota (" ")	17				4123	"	162		162		84	84	84		
Robert Seere	17				40	no	141		141		47	47	47		
Ernest Hillman	17				40	no	145		145	28	28	28	28		
State of Minnesota (Cont. to Ernest Hillman)	17				3508	"	140		140	28	28	28	28		
State of Minnesota (" ")	20				3850	"	140		140	28	28	28	28		
Margaret M. Erickson	17				40	"	145		145	28	28	28	28		
State of Minnesota (Cont. to Ed. Rosengren)	32				40	no	210		210		70	70	70		
State of Minnesota (" ")	32				40	no	120		120		40	40	40		
John & Martha Schultzy	32				40	no	145		145	28	28	28	28		
Welcome Mann	17				40	no	145		145	28	28	28	28		

1652 1652 172 264 436 436

Assessment of T

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE July OF Loomis Lake

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES					RATE OF SCHOOL TAXES					TAXES LEVIED																	
	Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Total Rate of State Tax	Rev.	R. & H.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & H.	Drag Tax	State Loan	Bldg.	Total Rate of Town Tax	Local	Special	State Loan	Bldg.	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local	Special	State Loan	Bldg.	Total School Taxes	FUNDS	Rate	Amount							
17			97.24		941					1.56	2.14	8.5	36.4	17.9	84.2	5	15	1	10.6	3		34.6	1	43.6		13.33	57.98	178.34	977	423.97		130.11	56380	State Revenue,									
20			7804		2282																		1	72.62		13.33	72.62	192.36	94	54.22			6775	State School,									
22			1738		36																		1	30			31	151.36	10.09	302.57			31267	Teachers Insurance,									
																							1	40			41	161.36	177	70.96			7273	State Debt-Non-Homestead,									
																																			6586	State Debt-Homestead,							
																																			3514								
																																				48204	County Revenue,						
																																				19146	County Road and Bridge,						
																																				81990	County Welfare,						
																																				40320	Bonds and Interest						
																																					11263	Town Revenue,					
																																					33788	Town Road and Bridge,					
																																					2253	Town Drag,					
																																					23877	Town State Loan,					
																																					6758	Building					
																																						2257	School Local 1 Mill,				
																																						85173	School Special,				
																																							14270	School State Loan, Bond & Interest			
																																							2253 85173				
																																							14270				
																																								101695			
																																									379394		

Total Number of Acres 8827.67
State of Minnesota, ss. T. 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 July of Loomis Lake, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1914.
 Witness my hand and official seal, this 31st day of December, A. D. 1914.



T. C. Peterson County Auditor.

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16136
16136

Assessment Roll and Tax List of Unplatted Real Property in the Town of Loon Lake, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1945.

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, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1945.

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, SOLID FOR TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1945.

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

Cass County, Minnesota, for Taxes for the Year 1945.

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Loon Lake
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 A.

Cass County, Minnesota, for Taxes for the Year 1945.

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

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

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 30; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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

Cass County, Minnesota, for Taxes for the Year 1945.

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.

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I. H. Newman
John + Martha Schultz
State of Minnesota (Contr. to Ed Rosengren)
Frank M. Murray

Claude C. + Myrtle Lease
Margaret M. Erickson

Forest Woollard
James J. Brady

State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota

Edith Marie Lease
State of Minnesota (Contr. to Ed Rosengren)
Ed Rosengren
John + Martha Schultz

Grand Total 8822.17

Grand Total 324040