

Loon Lake

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1946.

CASS County, Minn.,

APR 9

Ross Rich Assessor of the Town of Loon Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1946, 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. 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 annually on the first day of May, 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.

Sec. 273.03. Farm property of non-resident. 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 farm is situated in several towns or districts it shall be listed in each town or district in which the principal place of business of such person is situated.

Sec. 273.04. Electric lines, etc., on railroad. All electric lines, telegraph lines, and other lines, with the machinery and fixtures thereon, situated upon the land of any railroad company which are not in good faith owned, leased, or controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.05. Pipelines, companies. Personal property of pipelines, companies, or other petroleum products shall be listed and assessed in the county, town, or district where the same is usually located.

Sec. 273.06. 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 village in which the principal place of business of such company is situated.

Sec. 273.07. Merchants. Every merchant required to receive and deliver to the state a list of his property, shall list and assess the same in the county, town, or district where the same is usually located.

Sec. 273.08. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.09. Property moved between one county, town, or district. Personal property removed from one county, town, or district shall be listed and assessed in the county, town, or district to which it is removed.

Sec. 273.09. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which he knows to be false, shall be guilty of a crime under this chapter.

Sec. 273.10. Classification of property. Personal property shall be classified for purposes of taxation as provided by this section.

Subdivision 1. Class 1. Iron ore whether mined or unmined shall constitute class one and shall be valued and assessed at fifty per cent of the market value of the ore at the time it is mined.

Subdivision 2. Class 2. Iron ore which either (a) is mined by open pit methods, and prior to the next succeeding May 1st of a calendar year and prior to the next succeeding May 1st of a calendar year, and (b) is mined by open pit methods, and prior to the next succeeding May 1st of a calendar year, and (c) is mined by open pit methods, and prior to the next succeeding May 1st of a calendar year, shall constitute class two and shall be valued and assessed at 100 per cent of the market value of the ore at the time it is mined.

Subdivision 3. Class 3. All agricultural products, except as provided by class three "a," and class three "d," stocks of merchandise manufacturers, materials and numbers used therewith, implements and machinery, whether fixtures or otherwise, structural iron, steel, and all real estate, which is rural in character, used, except as provided by classes two and three, shall constitute class three and shall be valued and assessed at 100 per cent of the market value of the property at the time it is acquired.

Subdivision 4. Class 4. All personal property, except as provided by class three "a," and class three "d," stocks of merchandise manufacturers, materials and numbers used therewith, implements and machinery, whether fixtures or otherwise, structural iron, steel, and all real estate, which is rural in character, used, except as provided by classes two and three, shall constitute class four and shall be valued and assessed at 100 per cent of the market value of the property at the time it is acquired.

Subdivision 5. Class 5. All personal property, except as provided by class three "a," and class three "d," stocks of merchandise manufacturers, materials and numbers used therewith, implements and machinery, whether fixtures or otherwise, structural iron, steel, and all real estate, which is rural in character, used, except as provided by classes two and three, shall constitute class five and shall be valued and assessed at 100 per cent of the market value of the property at the time it is acquired.

Subdivision 6. Class 6. All personal property, except as provided by class three "a," and class three "d," stocks of merchandise manufacturers, materials and numbers used therewith, implements and machinery, whether fixtures or otherwise, structural iron, steel, and all real estate, which is rural in character, used, except as provided by classes two and three, shall constitute class six and shall be valued and assessed at 100 per cent of the market value of the property at the time it is acquired.

Subdivision 7. Class 7. All personal property, except as provided by class three "a," and class three "d," stocks of merchandise manufacturers, materials and numbers used therewith, implements and machinery, whether fixtures or otherwise, structural iron, steel, and all real estate, which is rural in character, used, except as provided by classes two and three, shall constitute class seven and shall be valued and assessed at 100 per cent of the market value of the property at the time it is acquired.

Subdivision 8. Class 8. Livestock, poultry, all hares, mink, and seals used exclusively for agricultural purposes, all agricultural implements and machinery used by the owner in any agricultural pursuit, shall constitute class eight and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 9. All property not included in the preceding subdivisions shall constitute class nine and shall be valued and assessed at 100 per cent of the full and true value thereof.

Section 273.03. Minnesota Statutes 1945. 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.

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 their duties under the laws of the state.

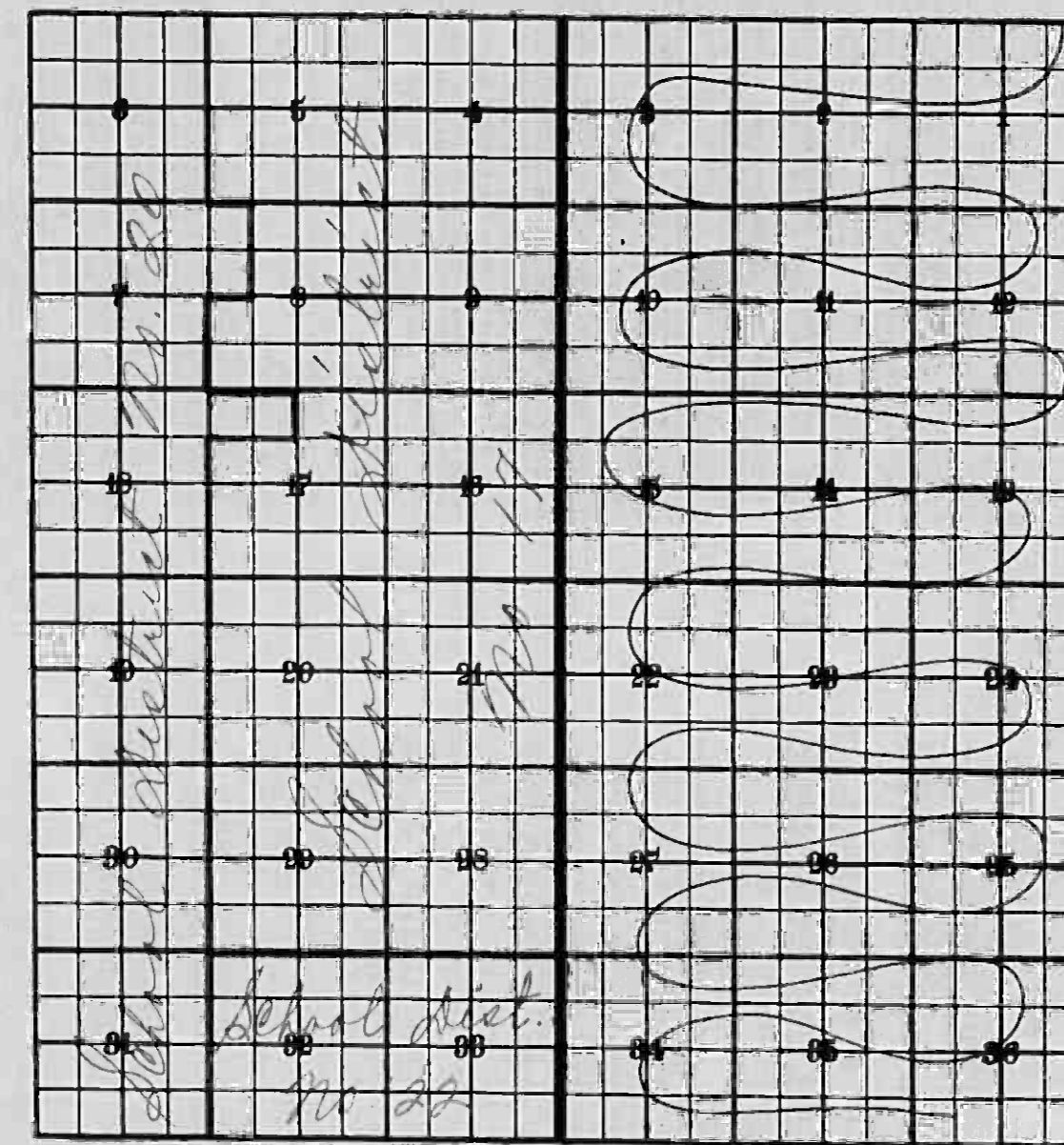
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For Convenience of Auditor in Showing Boundaries of School Districts

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  
County of \_\_\_\_\_ for the Year Ending May 1, 1946.

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 of 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

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6<sup>th</sup> day) of January, A. D. 1947, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Loon Lake in said County for the year A. D. 1946, as specified above and amounting to \_\_\_\_\_ Dollars

Paul D. Jewell  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To \_\_\_\_\_, County Auditor:

Sir:—I herewith return to you the Tax List for the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1946, 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, \_\_\_\_\_ 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 1946:

WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_ 1947.

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

Auditor's Office, Cass County, Minnesota

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I hereby certify that on the first Monday in January 1948, I received of \_\_\_\_\_ County Treasurer, the Tax List of the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1946; 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) \_\_\_\_\_ County Auditor.



COLLECTIONS OF TAXES OF 194 7, Town OF Loon Lake, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 <u>47</u>	JUNE SETTLEMENT 19 <u>47</u>	NOV. SETTLEMENT 19 <u>47</u>	Amount Collected from Nov. 15 to First Monday in Jan. 19 <u>48</u>	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19 <u>48</u>
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	2623	2341							
State Debt—Homestead,	815	7307							
County Revenue,	11808	78934							
County Road and Bridge,	5229	8385							
County Welfare,	22379	35885							
County Bond and Interest,	9615	15418							
Town Revenue,	2811	4508							
Town Road and Bridge,	8434	63524							
Town Drag,	562	902							
Town State Loan, <i>Bldg.</i>									
School Local 1 Mill,	563	902							
School Special,	23121	33392							
School State Loan, <i>Bonds Bldg.</i>	2684	3507							
	896	1171							
	393	378							
<b>Total</b>	<b>91933</b>	<b>140554</b>							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Bonds</i>	<i>B. L.</i>	<i>Bldg.</i>	TOTALS
MARCH SETTLEMENT	School District No. <i>17a</i>	212	9544		1935	646		12337
	" " " <i>17na</i>	82	5518		749	250		6599
	" " " <i>20</i>	220	6587					6807
	" " " <i>22</i>	49	1472				393	1914
	Totals	563	23121		2684	896	393	27657
JUNE SETTLEMENT	School District No. <i>17A</i>	359	16183		3280	1095		20917
	" " " <i>17NA</i>	25	1673		227	76		2001
	" " " <i>20</i>	471	14118				378	14589
	" " " <i>22</i>	47	1418					1843
	Totals	902	33392		3507	1171	378	39350
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Printed Real

Personal

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

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, Penalty, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Penalty, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS.











































Assessment Roll and Tax List of Real Property in the \_\_\_\_\_ of \_\_\_\_\_

Tabular Statement of Taxable Real Property Assessment of the Town of Loon Lake, County of Cass, Minnesota, 19\_\_\_\_

Form 6 C.D. MILLER-BAVE COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. of Lot	Town or Range	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE		Total Assessed Value as Equalized by the Board of Review
										Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead				
										20%	33 1/3%	25%	40%				
Acres	100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			
		1			NE 1/4 of NE 1/4												
		2			NW 1/4 of NE 1/4												
		3			SW 1/4 of NE 1/4												
		4			SE 1/4 of NE 1/4												
		5															
		6			NE 1/4 of NW 1/4												
		7			NW 1/4 of NW 1/4												
		8			SW 1/4 of NW 1/4												
		9			SE 1/4 of NW 1/4												
		10															
		11			NE 1/4 of SW 1/4												
		12			NW 1/4 of SW 1/4												
		13			SW 1/4 of SW 1/4												
		14			SE 1/4 of SW 1/4												
		15															
		16			NE 1/4 of SE 1/4												
		17			NW 1/4 of SE 1/4												
		18			SW 1/4 of SE 1/4												
		19			SE 1/4 of SE 1/4												
		20															

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS					
	Acres	100ths	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Board of Review	County Board	Commissioner of Taxation
							Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead			Dollars	Dollars	Dollars
							20%	33 1/3%	25%	40%			Dollars	Dollars	Dollars
Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		
Footings from Page 1	621	90	3692	1670		5362	1040	54			1094	1094			
" " " 2	588	64	2926	890		3816	433	434			867	867			
" " " 3	630	42	3476	1460		4936	545	787			1302	1302			
" " " 4	617	26	3952	2765		6717	622	1194			1821	1821			
" " " 5	643	16	3662	2295		5957	1161	34			1695	1695			
" " " 6	639	50	5175	1845		7020	1009				1009	1009			
" " " 7	394	00	2056	1474	300	3830	664	70		100	834	834			
" " " 8	640	00	3658	1380		5038	935	121			1056	1056			
" " " 9	567	94	3199	1125		4324	680	308			988	988			
" " " 10	418	70	1827	335		2162	127	509			636	636			
" " " 11	376	75	1494	120		1614		538			538	538			
" " " 12	320	00	1559	100		1659		553			553	553			
" " " 13	435	00	1906			1906	95	477			572	572			
" " " 14	462	75	1839	550		2389	143	558			701	701			
" " " 15	620	55	2962	380		3342	483	309			792	792			
" " " 16	625	12	2992	1135		4127	538	479			1017	1017			
" " " 17	440	00	2302	175		2477	391	174			565	565			
" " " 18	468	00	2258	605		2863	365	346			711	711			
" " "															
of 116	9471	69	43586	18254	300	67140	9201	4945			16246	16246			
ic	8531	69	48745			67299		6795			16297	16297			

