

ASSESSMENT & TAX LIST

Loon Lake

1943

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

APR 9

County, Minn.,

1943.

CASS

Race Birch Assessor of the Town of Cass Lake according to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

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.

J. E. Larson 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 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. In the case of a person owning real estate, the listing shall be made by him or his agent or attorney. * * *

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all other personal property, except such as is used for domestic purposes, or for the furnishing of equipment of the family residence, shall be listed and assessed in the district where the household goods are 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 carried on * * *

Sec. 273.30. Farm property of non-resident. When the owner of real estate in this state is a non-resident, the real estate and the farm thereon, the same shall be listed and assessed in the town or district where the farm is situated. Provided, that if the farm is situated in a town or district where the owner, agent or attorney resides, the same shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and power companies having a fixed situs in any city, village, town or district, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 273.34. Estates of decedents. The personal property of a decedent shall be listed and assessed at the time of his death, in the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed at the time of his appointment.

Sec. 273.47. Property moved between May and July. The personal property of a person who has moved from one county, town, or district to another county, town, or district, shall be listed and assessed in the county, town, or district where he resides at the time of listing.

Sec. 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 also provide a list of all real and personal property in the county, for and to correspond with each assessment district. He shall also provide a list of all real and personal property in the county, for and to correspond with each assessment district.

Sec. 273.04. 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 also provide a list of all real and personal property in the county, for and to correspond with each assessment district.

Sec. 273.05. 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 also provide a list of all real and personal property in the county, for and to correspond with each assessment district.

Sec. 273.06. Examination under oath. Whenever the assessor shall be required to examine any person, he shall examine him under oath, and shall make a return of the examination to the county auditor. * * *

Sec. 273.07. Examination under oath. Whenever the assessor shall be required to examine any person, he shall examine him under oath, and shall make a return of the examination to the county auditor. * * *

Sec. 273.08. Failure to obtain list. In case of failure to obtain a list of all real and personal property in the county, the assessor shall be liable to a fine of not more than five hundred dollars. * * *

Sec. 273.09. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made by him, shall willfully make any statement as to any material which he knows to be false, shall be guilty of a crime. * * *

Sec. 273.10. Classification of property-Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section. * * *

Subdivision 2. Class 1. Iron ore whether mined or unmined shall be assessed at its true value. If mined, it shall be assessed with and as a part of the real estate in which it is located. * * *

Sec. 273.11. Classification of property-Subdivision 2. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section. * * *

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

FORM 3 MILLER-DAY COMPANY, MINNEAPOLIS
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 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.
Assessor's Return of Taxable Real Property in the Town of Loon Lake, County of Cass, Minn., for the Year 1943.

FORM 3 1/2 MILLER-DAY COMPANY, MINNEAPOLIS
Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)
Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		Sec. or Lot	Twp. or Range	Number of Acres of Land	Acres 100ths		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
								True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Margaret M. Erickson	22			NW 1/4 of NW 1/4	33 136 29	40	Yes	50	50	100	20	20				
"				SW 1/4 of NW 1/4 less 8 ac. to U.S.	33	Yes	40			40	8	8				
Cont. to Ed. Reengren				NW 1/4 of SE 1/4	40	70	No	60		60		20	20			
Mrs. Ora Wisler	20			NE 1/4 of NW 1/4	18 136 29	40 00	No	60	60	120	40	40				
"	20			Lot 1	34 81	70	No	60		60		20	20			
"	20			Lot 2	34 76	70	No	60		60		20	20			
"	20			SE 1/4 of NW 1/4	40 00	70	No	60		60		20	20			

Assessor's

FORM 34

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January,
 A. D. 1944, of L. G. Peterson, Auditor of said County, Minnesota,
 the Tax List of all Taxable Real and Personal Property in the Township
 of Loon Lake in said County for the year A. D. 1943,
 as specified above and amounting to three thousand five hundred
ten & 7/100 dollars.
W. J. McKeown
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. G. Peterson, County Auditor:
 Sir:—I herewith return to you the Tax List for the Township
 of Loon Lake 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.
 (SEAL) _____ 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.
 (SEAL) _____ County Auditor.

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Township OF Loon Lake

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

Main table with columns for School District No., Valuation by School Districts, Rate of State Taxes, Rate of County Taxes, Rate of Town Taxes, Rate of School Taxes, and Taxes Levied (Local 1 Mill and Special School Taxes by Districts, All Other Taxes).

Vertical text on the right side containing: Total Number of Acres 8653, State of Minnesota, COUNTY OF CASS, Auditor of said County and State of Minnesota, L. L. Peterson, DEC 31 1943, A. D. 1943, and County Auditor signature.

SEAL

Handwritten notes at the top right: 147.55, 142.6, 127.75, 117.68

Handwritten note: Total Levy, \$3510.71

Handwritten note: Total Number of Acres 8653

Assessor's

COLLECTIONS OF TAXES OF 194 5, Township OF Loon Lake, CASS COUNTY, MINNESOTA

FORM 34

NAME OF OWNER

FUNDS	MARCH SETTLEMENT 19 <u>44</u>	JUNE SETTLEMENT 19 <u>44</u>	NOV. SETTLEMENT 19 <u>44</u>	Amount Collected from Nov. 19 <u>44</u> to First Monday in Jan. 19 <u>45</u>	REDUCTIONS	Total Reductions and Cancellations	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19 <u>45</u>
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	1532	1023	934	80					
State Debt—Homestead,	569	981	580	69					
County Revenue,	10287	17735	10488	1239					
County Road and Bridge,	2132	3678	2175	257					
County Welfare,	16687	28768	17012	2010					
County Bond and Interest,	9177	15855	9376	1108					
Sewer	284	490	290	34					
Town Revenue,	2370	4086	2417	286					
Town Road and Bridge,	7111	12259	7250	857					
Town Drag,	474	817	483	57					
Town State Loan,	2370	4086	2417	286					
Blg.	1422	2452	1450	171					
School Local 1 Mill,	475	817	483	56					
School Special,	21092	27127	15531	1932					
School State Loan,									
Money and Credits,									
	75802	120174	70886	8442	5006	18484		1466	54249

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	TOTALS
MARCH SETTLEMENT	School District No. 17	92	8900		8992
	20	146	5029		5045
	22	211	6357		6538
		26	766		792
	Totals	475	1092		21567
JUNE SETTLEMENT	School District No. 17	372	12997		13369
	20	11	1112		1123
	22	50	1511		1561
		384	11507		11891
	Totals	817	27127		27944
NOVEMBER SETTLEMENT	School District No.				
	Totals				
NOVEMBER to JANUARY	School District No. 17	44	1548		1592
	22	12	384		396
	Totals	56	1932		1988
ADDITIONS	School District No.				
	Totals				
REDUCTIONS	School District No.				
	Totals				

Assessment Roll and Tax List of Unplatted Real Property in the Town of Loon Lake, Cass County, Minnesota, for Taxes for the Year 1943.

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

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, 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.

Wm. J. Richardson
Alice H. Kuetter Martin J. & Elva M. Melin
Alice H. Kuetter
Carl Ryan
Ted E. Reuter

Abel J. + Belle Haugland

Harris Tweed

Abel J. + Belle Haugland

Alice H. Kuetter

Jonas Melin Martin J. Melin, Elva M. Melin

Hazen H. Morford

Jonas Melin Martin J. Melin, Elva M. Melin

Sub. Rec #17758
#1 pen. del. 1945

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Assessment Roll and Tax List of Unplatted Real Property in the Township of Leon 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 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for State of Minnesota, H.M. & Addie C. Thompson, Ed. & Inez Rosengren, H.E. Pickett, and Ludwig Mathison.

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

Table with columns: 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, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes like 'Abatement # 2332' and 'Cancelled - Prof to State'.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

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, 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, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

