

ASSESSMENT & TAX LIST

Loon Lake

1949

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR.
1949.

County,

According to the requirements of law, I herewith deliver to you the Assessment Books for the said for the year 1949, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1948, 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 change 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.

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 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 the real and personal property owned by him, and all other personal property invested, loaned, or otherwise controlled by him as agent or attorney. * * *

2. The property of a minor, or of a person who is incompetent by reason of insanity, shall be listed by the trustee of the estate of a deceased person, by the executor or administrator.

3. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

4. The property of a body politic or corporate, by the proper agent or officer thereof.

5. The property of a firm or company, by a partner or agent thereof.

6. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.06. Where listed. Except as otherwise in this chapter provided, personal property shall be listed in the county town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the premises.

Sec. 273.07. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and other articles of personal use, and the tools, implements, and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.09. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a manufacturer or contractor, 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 one county has a farm situated in any city, village, or district, where the farm is situated in the county town, or district, where the farm is situated in the county town, or district, in which the farm is located, the farm shall be listed and assessed as personal property in the town or district where the same is usually kept.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures, including the power, and all other personal property used in the operation and maintenance of such property, shall be listed and assessed as personal property in the town or district where the same is usually kept.

Sec. 273.33. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Personal property of electric light and power companies in cities and villages having a fixed site in any city, village, or district, where the same shall be listed and assessed as personal property in the town or district where the same is usually kept.

Sec. 273.35. Personal property of electric light and power companies in cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city of the first class, or cities exercising electric power, having a fixed site outside of the corporate limits of villages, cities, and towns, shall be listed with and assessed by the commissioner of agriculture.

Sec. 273.37. Merchants; Consignees. Every merchant required to list his property shall also list the value of his property pertaining to his business as a merchant, the product of this state, the value of any property stored or forwarded, if he has no interest in such property being stored or forwarded, and the value of any such property of being stored or forwarded, if he has no interest in the same.

Sec. 273.38. Manufacturers. Every manufacturer required to list his property shall also list the value of all articles purchased, received, or otherwise held by him for the purpose of manufacturing or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list the value of all machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.39. Personal property of decedents. The personal property of a decedent person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.40. Personal property of decedents. The personal property of a decedent person shall be listed and assessed at the place where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before the appointment.

Sec. 273.47. Property moved between one county, town, or district. Personal property removed from one county, town, or district

to another between May 1 and July 1, shall be assessed in the county town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the premises.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or value to be listed, as in this chapter provided, the assessor shall be determined by the county board of equalization; and if between different counties, or places in different counties, by deed and every person required to list his property shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement, under oath, as to the proper place of listing personal property and the amount to be listed thereon.

Sec. 273.49. All classes and personal property subject to a general property tax and not subject to any gross earnings tax shall be assessed as to the proper performance of his duties, either any dwelling house, building, or structure, and view the same and the property therein.

Sec. 273.50. Examination under oath. Whenever the assessor shall be required to examine any person, company, or corporation, he shall make a full, fair, and complete list thereof, and the property to be listed thereon shall be subject to the examination of the assessor, and if such person shall refuse to make full disclosure under oath, the assessor may list the property in accordance with the best information obtainable.

Sec. 273.51. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made in connection with the assessment of personal property, shall be guilty of a gross misdemeanor.

Sec. 273.52. Classes and personal property subject to a general property tax and not subject to any gross earnings tax shall be assessed as to the proper performance of his duties, either any dwelling house, building, or structure, and view the same and the property therein.

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Sec. 273.56. Examination under oath. Whenever the assessor shall be required to examine any person, company, or corporation, he shall make a full, fair, and complete list thereof, and the property to be listed thereon shall be subject to the examination of the assessor, and if such person shall refuse to make full disclosure under oath, the assessor may list the property in accordance with the best information obtainable.

Sec. 273.57. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made in connection with the assessment of personal property, shall be guilty of a gross misdemeanor.

Sec. 273.58. Classes and personal property subject to a general property tax and not subject to any gross earnings tax shall be assessed as to the proper performance of his duties, either any dwelling house, building, or structure, and view the same and the property therein.

Sec. 273.59. Examination under oath. Whenever the assessor shall be required to examine any person, company, or corporation, he shall make a full, fair, and complete list thereof, and the property to be listed thereon shall be subject to the examination of the assessor, and if such person shall refuse to make full disclosure under oath, the assessor may list the property in accordance with the best information obtainable.

Sec. 273.60. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made in connection with the assessment of personal property, shall be guilty of a gross misdemeanor.

Sec. 273.61. Classes and personal property subject to a general property tax and not subject to any gross earnings tax shall be assessed as to the proper performance of his duties, either any dwelling house, building, or structure, and view the same and the property therein.

Sec. 273.62. Examination under oath. Whenever the assessor shall be required to examine any person, company, or corporation, he shall make a full, fair, and complete list thereof, and the property to be listed thereon shall be subject to the examination of the assessor, and if such person shall refuse to make full disclosure under oath, the assessor may list the property in accordance with the best information obtainable.

Sec. 273.63. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made in connection with the assessment of personal property, shall be guilty of a gross misdemeanor.

Sec. 273.64. Classes and personal property subject to a general property tax and not subject to any gross earnings tax shall be assessed as to the proper performance of his duties, either any dwelling house, building, or structure, and view the same and the property therein.

Subdivision 1. Class 1. All agricultural products, except as provided in class three, "a", and all real estate, which is rural in character and used for agricultural purposes, except as provided in class three, "a", shall constitute class three and shall be valued and assessed at 25 per cent of the true and true value thereof.

Subdivision 2. Class 2. All household goods and furniture, including musical instruments, sewing machines, wearing apparel of members of the family and all personal property, except as provided in class three, "a", and all real estate, which is rural in character and used for agricultural purposes, except as provided in class three, "a", shall constitute class three and shall be valued and assessed at 25 per cent of the true and true value thereof.

Subdivision 3. Class 3. All agricultural products, except as provided in class three, "a", and all real estate, which is rural in character and used for agricultural purposes, except as provided in class three, "a", shall constitute class three and shall be valued and assessed at 25 per cent of the true and true value thereof.

Subdivision 4. Class 4. All agricultural products in the hands of a decedent person shall be listed and assessed at 25 per cent of the true and true value thereof.

Subdivision 5. Class 5. All agricultural products, except as provided in class three, "a", and all real estate, which is rural in character and used for agricultural purposes, except as provided in class three, "a", shall constitute class three and shall be valued and assessed at 25 per cent of the true and true value thereof.

Subdivision 6. Class 6. All agricultural products, except as provided in class three, "a", and all real estate, which is rural in character and used for agricultural purposes, except as provided in class three, "a", shall constitute class three and shall be valued and assessed at 25 per cent of the true and true value thereof.

Subdivision 7. Class 7. All agricultural products, except as provided in class three, "a", and all real estate, which is rural in character and used for agricultural purposes, except as provided in class three, "a", shall constitute class three and shall be valued and assessed at 25 per cent of the true and true value thereof.

Subdivision 8. Class 8. All agricultural products, except as provided in class three, "a", and all real estate, which is rural in character and used for agricultural purposes, except as provided in class three, "a", shall constitute class three and shall be valued and assessed at 25 per cent of the true and true value thereof.

Subdivision 9. Class 9. All agricultural products, except as provided in class three, "a", and all real estate, which is rural in character and used for agricultural purposes, except as provided in class three, "a", shall constitute class three and shall be valued and assessed at 25 per cent of the true and true value thereof.

Subdivision 10. Class 10. All agricultural products, except as provided in class three, "a", and all real estate, which is rural in character and used for agricultural purposes, except as provided in class three, "a", shall constitute class three and shall be valued and assessed at 25 per cent of the true and true value thereof.

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

Urban Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Rural 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.)

FORM 3 - MILLER-DAVIS COMPANY, MINNEAPOLIS

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 THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.
Assessment of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1949.

Form 312 - MILLER-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE					
		Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land Acres 100ths	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	BY WHOM VALUED	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL			ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/3% Dollars	TOTAL ASSESSED VALUE Dollars	
													Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/3% Dollars		Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars			
Real Estate becoming subject to taxation since the 1948 Real Estate Assessment in the township or village of <u>Loon Lake</u>																				
Name of Owner	Sch. Dist.	Description	Sec. or Lot	Town or Block	Rng.	No. of Acres	Home. or not	Agri. or not	By Whom Valued	Land	Bldgs.	Mach.	Total	Total Assessed Value						
✓ Rose Bertine Dick	22	1/2 of S 1/4 of N 1/4	32	136	29	20	yes		80 80			80	80	22 16						
✓ Oscar K. Nelson	22	1/2 of S 1/4 of N 1/4	32	136	29	20	no		81 80			81	80	22 27						
✓ Ed Rosengren	28	28.90 ac. of plot 1.9	19	136	29	28.90	no		348 348			348	348	24 36						
✓ Mrs. Amelia Skerson	17	NE 1/4 of NE 1/4	28	136	29	40	no		159 159			159	159	24 53						
✓ W. M. Lovestrom	17	N 1/4 of S 1/4	28	136	29	40	no		240 240			240	80	24 80						
Total Value as Equalized by										Local Assessor		State Assessor		County Assessor		Local Assessor				
Total Value as Assessed by										Local Assessor		State Assessor		County Assessor		Local Assessor				

Assessment of T

Form 314 WILSON-DAVIS COUNTY, MINNESOTA

NAME OF OWNER

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Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1950, 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. 1949, as specified above and amounting to _____ Dollars

Paul D. Jewell, by J. M. P. 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 1949.

WITNESS my hand and official seal, the _____ day of _____ 1950.

(SEAL) _____ County Auditor.

Jan. 2, 1950.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Loon Lake in said County for the year 1949, 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 received 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, Paul D. Jewell County Treasurer. J. M. P.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1949; that I have compared the said list with the Statements received 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.

