

ASSESSMENT & TAX LIST - 1967

McKinley

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, County, Minn., 1957.

To Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1957, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1956, so far as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make return thereof 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 1953)

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 annually with reference to its value on May 1st of each year. If the value of the property has increased or decreased since the last listing, the assessor shall so indicate on the return.

Sec. 273.02. 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. 273.29. 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. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm or other real estate is a non-resident, the assessor shall list the same in the name of the principal, agent, or trustee in charge.

Sec. 273.31. Certain personal property; where listed. All movables, including cash, jewelry, musical instruments, and all personal property used by the owner for personal or family purposes, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.32. Elevators, etc. on railroad. All elevators and workhouses, with the machinery and fixtures, shall be listed and assessed in the district where located, without regard to the ownership thereof.

Sec. 273.33. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the district where located, without regard to the ownership thereof.

Sec. 273.34. Electric Light and Power Companies. The personal property of electric light and power companies shall be listed and assessed in the district where located, without regard to the ownership thereof.

Sec. 273.35. Merchants and Manufacturers. Every merchant required to list his business as a merchant, and every manufacturer required to list his business as a manufacturer, shall be required to list for taxation any property the product of this state, and the value thereof.

Sec. 273.36. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made as a basis of imposing or reducing any tax or other assessment, makes a false statement, shall be guilty of a gross misdemeanor.

Sec. 273.37. Classification of property. Subdivision 1. How classified for purposes of taxation as provided by this section. Subdivision 2. Class 1. Iron ore whether mined or unmined.

Sec. 273.38. Agricultural products. Subdivision 1. How classified for purposes of taxation as provided by this section. Subdivision 2. Class 1. All agricultural products, except as otherwise provided.

Sec. 273.39. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made as a basis of imposing or reducing any tax or other assessment, makes a false statement, shall be guilty of a gross misdemeanor.

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Sec. 273.46. Assignees and receivers. Personal property in the name of an assignee or receiver shall be listed and assessed in the district where the same is usually kept.

Sec. 273.47. Property moved between counties. Property moved between counties shall be listed and assessed in the district where it is first listed.

Sec. 273.48. Estates of decedents. The personal property of a decedent shall be listed and assessed in the district where the same is usually kept.

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The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter. Minnesota Statutes 1953, Section 270.07. The commissioner of taxation 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 the real 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. Minnesota Statutes 1953, Section 273.04. The assessors and at least one member of each local board of review 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. Each assessor attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meetings, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

The forms in this book are prescribed for the 1957 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Assessment Roll and Tax List of Real Property in the Town of Mc. Kenzie

Cass County, Minnesota, for Taxes for the Year 1957.

Form 500 (1957) MINN. STAT. ANN. § 261.01

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE.

Ed & Helen Anderson
Paul C. & Minnie J. Day
State of Minnesota

Paul C. & Minnie J. Day
Clinton L. & Pearl Anderson

Norman L. & Luella Randall
Emil & Alva Louh

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

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Handwritten notes and calculations in the tax table, including district numbers, rates, and payment dates.

Summary totals at the bottom of the tax table, including totals for 363, 373, 736, 18520, 248, 18768, 29 07, 15861.

Assessment Roll and Tax List of Real Property in the Lower of Marquette County, Minnesota

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUTH AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for Magnus Gjertson and Clayton & Doris Rollins.

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and REMARKS. Includes handwritten entries for tax amounts and payment dates.

Assessment Roll and Tax List of Real Property in the Down of Mc Kenzie

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for Arnold & Elestar, Merle & Florence Butcher, State of Minnesota, Elfton Trucklow, Alvin & Jennie Allen, Florence Scofield, and Ed. & Maybelle M. Kache.

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1955, June Settlement 1955, November Settlement 1955, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for 'PAID IN FULL' and 'PAID IN FULL MAY 26 1958'.

Assessment Roll and Tax List of Real Property in the Town of McHenry, Cass County, Minnesota, for Taxes for the Year 1957.

Cass County, Minnesota, for Taxes for the Year 1957.

Form SCD (56) 1-1-57

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

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, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Penalties, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Real Estate

PERSONAL

