

ASSESSMENT & TAX LIST

Meadow Brook

1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
1948.

County, Minn.,

Assessor of the _____

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1948, 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. 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 and assessed annually with reference to its value on May 1, and if acquired, or if disposed of, shall be listed by the persons acquiring it.

Sec. 273.22. By whom listed. Personal property shall be listed in the name of the person who is the owner thereof at the time of listing. 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, every in-acted, leased, or otherwise all-titled by him as agent or attorney, ***

3. The property of a minor, child or insane person, shall be listed by the guardian, or by the person for whose benefit it is held in trust, or by the trustee, or by the person for whose benefit it is held in charge.

4. The property 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 the receiver.

6. The property of a partnership, by the partner or agent or officer thereof.

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

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

Sec. 273.24. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town, or district where owner, agent or officer, ***

Sec. 273.27. Certain personal property where listed. All personal property, including tools, machinery, stock, and all personal property used for the farming or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property 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 livestock, or other personal property, is a non-resident of the town or district, where the farm is situated, the farm shall be listed and assessed in the town or district where the farm is situated, and assessed in the principal place of business of such farm in the town or district.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the exception of those owned and operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where they are situated.

Sec. 273.33. Pipeline companies. Personal property of pipeline companies engaged in the business *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Manufacturers. Every manufacturer shall list his personal property, including tools, machinery, stock, and all personal property used for the manufacturing or business purposes, except such tax-exempt or designated altered real property.

Sec. 273.44. Estates of decedents. The personal property of a decedent shall be listed and assessed at the place of his residence at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship, or of a person under guardianship, shall be listed and assessed at the place of the ward's residence.

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 the assignee's or receiver's residence.

Sec. 273.47. Property moved between May and July. The value of personal property removed from one county, town, or district, between May and July, shall be listed and assessed at the place of its removal.

Sec. 273.01. Property 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.

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County Auditor.

PERSONAL

REAL

in the
 of
 for the Year Ending May 1, 1918
 County of

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 7887.98
Additions	- - - - -	\$ 12.34
Cancelleds	- - - - -	\$ 581.88
Abatements	- - - - -	\$ 31.62
		\$ 7283.82

COLLECTIONS

March Settlement	- - - - -	\$ 1,270.19
June Settlement	- - - - -	\$ 3180.72
November Settlement	- - - - -	\$ 1,651.47
January Settlement	- - - - -	\$ 266.03
		\$ _____
Over Collected	- - - - -	\$ _____
Under Collected	- - - - -	\$ _____
Delinquent	- - - - -	\$ 915.57
Total	- - - - -	\$ 7284.00

REAL

PERSONAL

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of L. C. Peterson, Auditor of said County, Minnesota,

the Tax List of all Taxable Real and Personal Property in the Town of Meadow Brook in said County for the year A. D. 1948, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer

January 2, 1949
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 Meadow Brook in said County for the year 1948, 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 1948.

WITNESS my hand and official seal, the day of 1949.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

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I hereby certify that on the first Monday in January 1950, I received of County Treasurer, the Tax List of the of in said County for the year 1948; 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.

REAL

PERSONAL

FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	Amount Collected from Nov. 1949 to First Monday in Jan. 1950	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1950
State--Non-Homestead,	26 57	28 76	12 20	5 11					
State--Homestead,	20 01	50 87	26 16	4 24					
County Revenue,	160 92	40 904	210 38	34 11					
County Road and Bridge,	49 57	125 86	64 73	10 50					
County Welfare,	333 54	84 780	436 04	70 70					
County Bond and Interest, <i>Skf.</i>	54 33	13 810	71 02	11 52					
	44 70	11 362	58 44	9 47					
Town Revenue,	48 14	122 36	62 93	10 20					
Town Road and Bridge,	108 16	26 221	134 86	21 86					
Town Drag,	6 88	1 748	8 99	1 46					
Town State Loan,									
School Local 1 Mill,	6 87	1 749	9 00	1 46					
School Special,	2 93 23	7 61 55	38 09 4	6 20 7					
School State Loan,									
Deficiency	8 16		21 24						
Tuition	94 76	24 822	120 13	20 70					
Transportation	12 39	31 47	16 19	2 63					
<i>Std.</i>	20 4	5 89	4 10						
<i>B+I</i>	3 00		7 81						
<i>G. O.</i>	2 04		5 31						
	1 270 19	31 807 2	1 651 47	2 660 3					

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Transp.</i>	<i>Tuition</i>	<i>Bldg.</i>	<i>Defic.</i>	<i>B+I</i>	<i>G.O.</i>	TOTALS
MARCH SETTLEMENT	8	3 42	159 05		6 16	48 57					217 20
	" 21	3 05	121 97		5 49	43 30					173 81
	" 22	20	6 11		37	2 89	204				11 61
	<i>na. un</i>	20	6 10		37			816	3 00	2 04	19 87
	Totals		6 87	297 23		12 39	94 76	204	816	3 00	2 04
JUNE SETTLEMENT	8	10 50	488 05		18 89	14 904					666 48
	21	6 40	255 83		11 52	9 082					364 57
	22	59	17 67		10 6	8 36	589				33 57
	Totals		17 49	76 155		31 47	24 822	589			
NOVEMBER SETTLEMENT	8	5 52	257 18		9 96	78 54					351 21
	21	2 52	10 070		4 53	35 76					143 51
	22	41	12 32		74	5 83	410				23 40
	<i>9-un</i>	35	5 19		63			13 54	5 09	3 46	28 56
	<i>na-un</i>	19	5 55		33			9 40	2 72	1 55	18 04
	Totals		9 00	380 94		16 19	120 13	410	21 24	7 81	5 31
NOVEMBER to JANUARY	8	5 8	27 00		10 5	8 25					36 85
	21	8 8	35 07		15 8	12 45					49 98
Totals		14 6	62 07		26 3	20 70					86 86
ADDITIONS	School District No.										
Totals											
REDUCTIONS	School District No.										
Totals											

REAL

PERSONAL

Assessment Roll and Tax List of Real Property in the Town of Meadow Brook

Cass County, Minnesota, for Taxes for the Year 1948.

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, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS.

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Assessment Roll and Tax List of Real Property in the Town of Meadow Brook,

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

Cass County, Minnesota, for Taxes for the Year 1948.

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 1949, June Settlement 1949, November Settlement 1949, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS.

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Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for Orville Shannon, Joseph Sande, Harry M. Hanson, etc.

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, March Settlement 1949, June Settlement 1949, November Settlement 1949, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty. Includes handwritten entries for H 131, H 180, H 63, etc.

