

Moose Lake

ASSESSMENT & TAX LIST

1946



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, CASS County, Minn., APR 9 1946.

O. B. Statyeff, Assessor of the Town of Moore Lake. According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said

for the said 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 therefor 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 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. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property...

Sec. 273.23. Farm property of non-resident. When the owner of a farm is situated in another state, the land of the farm shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.24. Manufacturers. Every manufacturer required to list his business as a merchant, no consignor shall be listed in his business as a merchant, no consignor shall be listed in his business as a merchant, no consignor shall be listed in his business as a merchant...

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

Sec. 273.47. Property moved between May and July. The assessor 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.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed in the county provided, if between places in the same county, the place for listing shall be determined by the county board of equalization; and if between different counties or places in different counties, by the Commissioner of Taxation.

Sec. 273.49. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law for the purpose of assessing or collecting any tax, or any material matter which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.50. Classification of property. Subdivision 1. Every real estate shall be classified as follows: Class 1. All real estate owned by an individual, partnership, firm, or corporation, which is not used for agricultural purposes...

Sec. 273.51. Direct products of the soil. Subdivision 1. All direct products of the soil and all products of the soil which are raised or produced in this state shall be listed and assessed at 10 per cent of full and true value thereof.

Sec. 273.52. Livestock, poultry, all horses, mules, and pack animals. Subdivision 1. All livestock, poultry, all horses, mules, and pack animals, shall be listed and assessed at 10 per cent of full and true value thereof.

Sec. 273.53. Agricultural machinery and implements. Subdivision 1. All agricultural machinery and implements, including tractors, combines, mowers, and other implements, shall be listed and assessed at 10 per cent of full and true value thereof.

Sec. 273.54. Personal property of decedents. Subdivision 1. The personal property of the estate of a decedent shall be listed and assessed at the time of listing at the time of his death.

Sec. 273.47. Property moved between May and July. The assessor 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.

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. \*\*\*





Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6<sup>th</sup> day) of January, A. D. 1947, of R. C. Peterson Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Moose Lake in said County for the year A. D. 1946, as specified above and amounting to 100 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

\_\_\_\_\_, 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

I hereby certify that on the first Monday of 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 1947, *Town* OF *Moose Lake*, CASS COUNTY, MINNESOTA.

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue									
State School									
Teachers Insurance									
State Debt—Non-Homestead	2759	3274							
State Debt—Homestead	676	1264							
County Revenue	9793	7444							
County Road and Bridge	4387	772							
County Welfare	18510	3308							
County Bond and Interest	17974	1420							
Town Revenue	2332	4153							
Town Road and Bridge	6062	10799							
Town Drag	466	821							
Town State Loans									
School Local 1 Mill	466	831							
School Special	16898	35037							
School State Loans	2796	2107							
<i>Def</i>	932	702							
<i>C O</i>	5350	4032							
<i>B. L.</i>									
	79901	135405							

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C O	B. L.	TOTALS
MARCH SETTLEMENT		229	11458					11687
	16	04	156					160
	<i>Unsettled</i>	47	1406					1453
	<i>Settled</i>	114	1715		1715	572	3281	7397
		72	2163		1081	560	2069	5795
	Totals	466	16898		2796	932	5350	26442
JUNE SETTLEMENT		607	30329					30936
	16	09	364					373
	<i>Un A</i>	75	2237					2312
	<i>Un N A</i>	140	2107		2107	702	4032	9088
	Totals	831	35037		2107	702	4032	42709
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























































































































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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for Susana Granger, C. A. Holt, Alfred Hanson, and Lena Simonson.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for 'SOLD FOR TAXES' and various payment dates.































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

Form 4 CD - MILLER-SAYRE COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS			ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Town or Block	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
										Acres	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
						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															

Tabular Statement of Taxable Real Property Assessment of the Township of more Lake, County of Cass, Minnesota, 1946

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 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%					
Footings from Page one	47	04	235			235	47				47				
" " "	2	60	99	3440	200	3640	200	880			1080				
" " "	3	571	75	2962	400	3362	130	904			1034				
X " " "	4	281	28	1566	310	1876	182	322			604				
" " "	6	909	05	4515		4515		1505			1505				
X " " "	7	509	89	2725	350	3075	402	355			757				
" " "	11	360		2528	585	3113	40	971			1011				
" " "	12	160		837	450	1287		428			429				
" " "	13	280		1794	285	2079		693			693				
" " "	14	600		3272	570	3842	424	574			998				
" " "	15	571	75	3004	410	3414		1138			1138				
" " "	16	273		1351	310	1661	157	292			449				
" " "	17	80		396		396		132			132				
" " "	18	457		2311	75	2386	137	567			704				
" " "	19	920	17	4708	190	4898	160	4366			1526				
" " "	20	240		1210	210	1420	284				284				
" " "	22	160		805	325	1130	226				226				
X " " "	23	399		2002	650	2652		832			422				
" " "	24	440		2266	750	3116	484	232			716				
				41927	6170	48097	2873	11244			14117				



