

Assessment & Tax List - 1955  
**Moose Lake**



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1955.

County, Minn.

1955.

To Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the containing a list of all Real Estate that has become subject to taxation since the Assessment Books for the year 1955, 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. 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 following manner:

- 1. 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, and in the name of his principal, all personal property which he has loaned, or otherwise controlled by him as agent or attorney.
3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.
4. The property of a decedent whose estate is held in trust, or of a person whose estate is being administered by the executor or administrator.
5. The property of a corporation whose assets are in the hands of a receiver, or of a body politic or corporate, by the proper agent or officer thereof.
6. The property of a firm or company, by a partner or agent thereof.
7. The property of a partnership, by the 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.

Sec. 273.26. 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 trustee resides.

Sec. 273.27. Certain personal property; where listed. All livestock, all personal property connected with a farm, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed in the town or district where the farm is situated, and assessed in the several towns or districts, it 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 other machinery and fixtures therein, situated upon and operated as personal property in the town or district where located, shall be listed and assessed in the town or district where located.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property owned by pipeline companies, and other persons, for the purpose of transmitting and distributing gas, shall be listed in the town or district where the principal place of business of such company is located.

Sec. 273.34. Gas and Water Companies. Subdivision 1. Personal property owned by gas and water companies, and other persons, for the purpose of transmitting and distributing gas, shall be listed in the town or district where the principal place of business of such company is located.

Sec. 273.35. Electric Light and Power Companies. Subdivision 1. Personal property owned by electric light and power companies, and other persons, for the purpose of transmitting and distributing electric light and power, shall be listed in the town or district where the principal place of business of such company is located.

Sec. 273.36. Merchants; Consignees. Every merchant required to list his property shall also list the value of the property pertaining to his business, and the value of the product of his state, and so forth, in the same manner as is provided in this chapter.

Sec. 273.37. Personal Property of Partners, etc. Subdivision 1. Personal property owned by partners, joint tenants, or tenants in common, shall be listed and assessed in the town or district where the principal place of business of such person is located.

Sec. 273.38. Personal Property of Decedents. Subdivision 1. Personal property owned by decedents, shall be listed and assessed in the town or district where the principal place of business of such person is located.

Sec. 273.39. Personal Property of Estates. Subdivision 1. Personal property owned by estates, shall be listed and assessed in the town or district where the principal place of business of such person is located.

Sec. 273.40. Personal Property of Trustees. Subdivision 1. Personal property owned by trustees, shall be listed and assessed in the town or district where the principal place of business of such person is located.

Sec. 273.41. Personal Property of Agents, etc. Subdivision 1. Personal property owned by agents, shall be listed and assessed in the town or district where the principal place of business of such person is located.

Sec. 273.42. Personal Property of Partners, etc. Subdivision 1. Personal property owned by partners, joint tenants, or tenants in common, shall be listed and assessed in the town or district where the principal place of business of such person is located.

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Sec. 273.46. Personal Property of Agents, etc. Subdivision 1. Personal property owned by agents, shall be listed and assessed in the town or district where the principal place of business of such person is located.

Sec. 273.47. Personal Property of Partners, etc. Subdivision 1. Personal property owned by partners, joint tenants, or tenants in common, shall be listed and assessed in the town or district where the principal place of business of such person is located.

Sec. 273.48. Personal Property of Decedents. Subdivision 1. Personal property owned by decedents, shall be listed and assessed in the town or district where the principal place of business of such person is located.

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Sec. 273.51. Personal Property of Agents, etc. Subdivision 1. Personal property owned by agents, shall be listed and assessed in the town or district where the principal place of business of such person is located.

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Real Estate

Personal

Minnesota Statutes 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter.
Minnesota Statutes 1953, Section 273.03. 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.
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 meeting, 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 1955 assessment by G. HOWARD SPAETH, Commissioner of Taxation.













COLLECTIONS OF TAXES OF 1956

Town

OF Moose Lake

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1956	JUNE SETTLEMENT 1956	NOV. SETTLEMENT 1956	Amount Collected from Nov. 1955 to First Monday in Jan. 1956	REDUCTIONS	Total Reductions and Collectors	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1956
State-Non-Homestead, State-Homestead	2284 7952	2457 3667	3368 8866	58 207					
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, Court Costs	13738 6871 24439 4498 981	25806 12907 18708 1885 1843	31430 5720 55914 11187 2244	1462 132 2602 521 105					
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan	2743 8485 498	5528 15928 421	6733 19412 1122	313 903 52					
School Local 1 Mill, School Special, School State Loan, Deficiency, Tuition, Transportation, C.O.	498 13274 10932 2148 538 2336 7585	921 22946 20214 2252 4441 15186	1123 30203 22847 5446 1212 5071 17252	52 1304 726 56 418 987					
	106080	191113	235050	10498					

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Defy.	Deficiency	C.O.	Transport	Tuition	TOTALS
MARCH SETTLEMENT	g-28-117 No-28-117 No-un g-un g-21	252 03 128 28 51	6294 135 6241 574 2050		2014 22	3505 38 6248 1178	4763 51 2340 431	272 03 169 31 53	2140	17100 252 15747 2212 4276
	Totals	490	15294		2036	10932	7585	530	2140	39007
JUNE SETTLEMENT	School District No. g-28-117 g-un No-un g-21	535 279 33 84	13879 5579 1338 2160		4441	7728 11159 1329	10504 4184 499	600 301 36 58	2255	37707 21501 3223 7527
	Totals	921	22946		4441	20214	15186	995	2255	60958
NOVEMBER SETTLEMENT	School District No. g-21 g-28-117 g-un No-un	138 634 259 92	5504 15848 5178 3678		5071	8824 10345 3678	11994 3879 1379	149 685 279	5746	11537 43056 19935 9926
	Totals	1123	30203		5071	22847	17252	1212	5746	83454
NOVEMBER to JANUARY	School District No. g-28-117	52	1304		418	726	987	56		3543
	Totals	52	1304		418	726	987	56		3543
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

or Ceased to be Homesteads

HOMESTEADS

Sec. or Lot	Town or Block	Range	Number of Acres of Land
			Acres Miles

Real Estate

Personal



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

Form 300 (23) - 1955 - 1956 - MINNESOTA. \*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

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 1956, June Settlement 1956, Penalty, November Settlement 1956, Penalty, Collections to First Monday in January 1957, Penalty, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Thelma Henry F. Folkers Charles W. & Dorothy V. Heino

State of Minnesota State of Minnesota

9317

60 91 152

3040 48 3088

1544 1544

Personal



































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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for Lorraine D. + Charles O. Goodwin and Maurice E. + Hazel F. Davis.

320

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes and dates.

M 545  
83  
623

125 00

42

126 02

50 90

26 70

21 40

17 02















































































Assessment Roll and Tax List of Real Property in the Town of Moose Lake, Cass County, Minnesota, for Taxes for the Year 1955.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY, TOTAL), Total Assessed Value, FINAL EQUALIZED VALUE.

(continued on next page)

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Personal



































