



Form 1

## DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

..... *County, Minn.,* ..... 19.....

To..... *Assessor of the* ..... of .....

*The real and personal property assessment books for ..... of ..... for the year 1972, are hereby delivered to you. The list of real estate contains all descriptions subject to taxation, so far as the same have come to my knowledge from any source, and you are directed to assess all property and make a 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*

---

Minnesota Statutes, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes, 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, Section 273.03. 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 and board of review member attending such meetings shall receive as compensation for such service the sum of \$10.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of 7½ 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 1972 assessment by The Commissioner of Taxation







Assessment of Taxable Real Property in the Township of Moose Lake

\*Enter "Yes" or "No" for each Description, Identify Parcel on which Residence is Located with Letter "H." Indicate if Mid-Year or Fractional Homestead. \*\*Indicate type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, T-Timber, Homestead: 8b, 3c, or 3cc.

Cass County, Minn., for the Year 1972.

SRR-Seasonal Recreational Residential, SRC-Seasonal Recreational Commercial, FH-National Housing, \*O-Other Specify: M-Mineral (50%); REF-Refinery (30%); PR-Parking Ramp (25%)

Main assessment table with columns for 'IN WHOSE NAME ASSESSED', 'DESCRIPTION OF PROPERTY', 'TOTAL VALUES AS FINALLY EQUALIZED', 'ESTIMATED MARKET VALUES', and 'ASSESSED TAXABLE VALUATIONS'. Rows include individual parcels with details on owner, subdivision, acreage, and assessed values.









Assessment of Taxable Real Property in the Township of Moose Lake

Cass County, Minn., for the Year 1972.

\*Enter "Yes" or "No" for each Description, Identify Parcel on which Residence is Located with Letter "H." Indicate if Mid-Year or Fractional Homestead. — \*\*Indicate type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, T-Timber, Homestead: 8b, 8c, or 8cc,  
FROM DR MILLER-DAYE CO., MINNEAPOLIS

SRR-Seasonal Recreational Residential, SRC-Seasonal Recreational Commercial, FH-National Housing, \*O-Other Specify: M-Mineral (50%); REF-Refinery (30%); PR-Parking Ramp (25%)

IN WHOSE NAME ASSESSED	DESCRIPTION OF PROPERTY							TOTAL VALUES AS FINALLY EQUALIZED			ESTIMATED MARKET VALUES				ASSESSED TAXABLE VALUATIONS																			
	SUBDIVISION	Sec. or Lot	Town or Block	Rng.	No. of Acres	No. School District	INDICATE HOMESTEAD YES OR NO	INDICATE TYPE OF PROPERTY	BY WHOM VALUED	ESTIMATED MARKET VALUE Dollars	TOTAL ASSESSED VALUE Dollars	ASSESSED VALUE SUBJECT TO TAX CREDIT Dollars	LAND EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS Dollars	BUILDINGS AND OTHER IMPROVEMENTS Dollars	MACHINERY AS FIXTURES Dollars	TOTAL MARKET VALUE Dollars	AGRICULTURAL (AGR. SCHOOL RATE)						ALL OTHER					TOTAL ALL OTHER ASSESSED VALUE Dollars						
																	BLIND OR PAR. VET. HOMESTEAD UP TO \$24,000 5%	HOMESTEAD UP TO \$12,000 20%	HOMESTEAD OVER \$12,000 OR \$24,000 (3cc) 33 1/3%	NON-HOMESTEAD 53 1/4%	TIMBER LANDS 1-5 20%	SEASONAL RECREATIONAL RESIDENTIAL 33 1/3%	TOTAL AGRICULTURAL ASSESSED VALUE Dollars	BLIND OR PAR. VET. HOMESTEAD UP TO \$24,000 5%	HOMESTEAD UP TO \$12,000 25%	HOMESTEAD OVER \$12,000 OR \$24,000 (3cc) 40%	NON-HOMESTEAD RESIDENTIAL 3 D 40%		STRUCTURES TITLE H N. H.		SEASONAL RECREATIONAL COMMERCIAL 33 1/3%	COMMERCIAL INDUSTRIAL UTILITY 43%	MACHINERY AS FIXTURES 53 1/4%	*OTHER %
Under 10,000 Population 5%		Over 10,000 Population 20%																																
11361 State of Minnesota (Cont. to Eldon & Shirley Wise)	NE 1/4 of NE 1/4	11	136	31	40	117	No	F		357	119		357			357	1																	
11361 State of Minnesota (Cont. to Eldon & Shirley Wise)	NW 1/4 of NE 1/4	11	136	31	40	117	No	F		510	170		510			510	2																	
11361 State of Minnesota	SW 1/4 of NE 1/4	11	136	31		117											3																	
11361 State of Minnesota	SE 1/4 of NE 1/4	11	136	31		117											4																	
11361 Richard & Alice Roubal	NE 1/4 of NW 1/4	11	136	31	40	117	No	F		705	235		705			705	6																	
11361 Richard & Alice Roubal	NW 1/4 of NW 1/4	11	136	31	40	117	Yes	T		635	127		635			635	7																	
11361 Richard & Alice Roubal	SW 1/4 of NW 1/4	11	136	31	40	117	Yes	T		500	100		500			500	8																	
11361 Richard & Alice Roubal	SE 1/4 of NW 1/4	11	136	31	40	117	Yes	F		1365	273		1365			1365	9																	
11361 State of Minnesota	NE 1/4 of SW 1/4	11	136	31		117											10																	
11361 State of Minnesota	NW 1/4 of SW 1/4	11	136	31		117											11																	
11361 State of Minnesota	SW 1/4 of SW 1/4	11	136	31		117											12																	
11361 State of Minnesota	SE 1/4 of SW 1/4	11	136	31		117											13																	
11361 State of Minnesota	NE 1/4 of SE 1/4	11	136	31		117											15																	
11361 State of Minnesota	NW 1/4 of SE 1/4	11	136	31		117											16																	
11361 Morris Skow	SW 1/4 of SE 1/4	11	136	31	40	117	No	T		747	249		747			747	17																	
11361 State of Minnesota	SE 1/4 of SE 1/4	11	136	31		117											18																	
																	19																	
																	20																	
										4819	1273		4819			4819																		
																		500																

Assessment of Taxable Real Property in the Township of Moose Lake

\*Enter "Yes" or "No" for each Description, Identify Parcel on which Residence is Located with Letter "H." Indicate if Mid-Year or Fractional Homestead. -- \*\*Indicate type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, T-Timber, Homestead: 3b, 3c, or 3cc, FROM GO MILLER-DAVIS CO., MINNEAPOLIS

Cass County, Minn., for the Year 1972.

SRR-Seasonal Recreational Residential, SRC-Seasonal Recreational Commercial, FH-National Housing, \*O-Other Specify: M-Mineral (50%); REF-Refinery (30%); PR-Parking Ramp (25%)

Table with columns for IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TOTAL VALUES AS FINALLY EQUALIZED, ESTIMATED MARKET VALUES, and ASSESSED TAXABLE VALUATIONS. Includes sub-sections for AGRICULTURAL (AGR. SCHOOL RATE) and ALL OTHER.







Assessment of Taxable Real Property in the Township of Lake

\*Enter "Yes" or "No" for each Description, Identify Parcel on which Residence is Located with Letter "H." Indicate if Mid-Year or Fractional Homestead. - \*\*Indicate type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, T-Timber, Homestead: 3b, 3c, or 3cc,

Cass County, Minn., for the Year 1972.

SRR-Seasonal Recreational Residential, SRC-Seasonal Recreational Commercial, FH-National Housing, \*O-Other Specify: M-Mineral (50%); REF-Refinery (30%); PR-Parking Ramp (25%)

Table with columns for IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, INDICATE HOMESTEAD YES OR NO, INDICATE TYPE OF PROPERTY, BY WHOM VALUED, TOTAL VALUES AS FINALLY EQUALIZED, ESTIMATED MARKET VALUES, AGRICULTURAL (AGR. SCHOOL RATE), and ASSESSED TAXABLE VALUATIONS.





























# Assessment of Taxable Real Property in the Township of Moose Lake

\*Enter "Yes" or "No" for each Description, Identify Parcel on which Residence is Located with Letter "H." Indicate if Mid-Year or Fractional Homestead. — \*\*Indicate type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, T-Timber, Homestead: 3b, 3c, or 3cc, FROM DR. MILLER-DAVIS CO., MINNEAPOLIS

# Cass County, Minn., for the Year 1972.

SRR-Seasonal Recreational Residential, SRC-Seasonal Recreational Commercial, FH-National Housing, \*O-Other Specify: M-Mineral (50%); REF-Refinery (30%); PR-Parking Ramp (25%)

IN WHOSE NAME ASSESSED		DESCRIPTION OF PROPERTY				TOTAL VALUES AS FINALLY EQUALIZED			ESTIMATED MARKET VALUES				ASSESSED TAXABLE VALUATIONS																											
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	No. of Acres	No. School District	INDICATE HOMESTEAD YES OR NO	INDICATE TYPE OF PROPERTY	BY WHOM VALUED	ESTIMATED MARKET VALUE Dollars	TOTAL ASSESSED VALUE Dollars	ASSESSED VALUE SUBJECT TO TAX CREDIT Dollars	LAND EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS Dollars	BUILDINGS AND OTHER IMPROVEMENTS Dollars	MACHINERY AS FIXTURES Dollars	TOTAL MARKET VALUE Dollars	AGRICULTURAL (AGR. SCHOOL RATE)						ALL OTHER																
																		BLIND OR PAR. VET. HOMESTEAD UP TO \$24,000 5%	HOMESTEAD UP TO \$12,000 20%	HOMESTEAD OVER \$12,000 OR \$24,000 (3cc) 33 1/3%	NON-HOMESTEAD 55 1/3%	TIMBER LANDS S-E 20%	SEASONAL RECREATIONAL RESIDENTIAL 33 1/3%	TOTAL AGRICULTURAL ASSESSED VALUE Dollars	BLIND OR PAR. VET. HOMESTEAD UP TO \$24,000 5%	HOMESTEAD UP TO \$12,000 20%	HOMESTEAD OVER \$12,000 OR \$24,000 (3cc) 40%	NON-HOMESTEAD 40%	STRUCTURES TITLE II N. II.		SEASONAL RECREATIONAL COMMERCIAL 33 1/3%	COMMERCIAL INDUSTRIAL UTILITY 43%	MACHINERY AS FIXTURES 55 1/3%	*OTHER	TOTAL ALL OTHER ASSESSED VALUE Dollars					
27361	State of Minnesota	NE 1/4 of NE 1/4	27	136	31	117																																		
27361	State of Minnesota	NW 1/4 of NE 1/4	27	136	31	117																																	1	
27361	State of Minnesota	SW 1/4 of NE 1/4	27	136	31	117																																		2
27361	State of Minnesota	SE 1/4 of NE 1/4	27	136	31	117																																		3
27361	State of Minnesota	NE 1/4 of NW 1/4	27	136	31	117																																	4	
27361	Jacob W. Koons	NW 1/4 of NW 1/4	27	136	31	117																																	5	
27361	Jacob W. Koons	SW 1/4 of NW 1/4	27	136	31	117	yes	F		1580	316	316	434	1146		1580																				316			6	
27361	Jacob W. Koons	SE 1/4 of NW 1/4	27	136	31	117	yes	F		365	73	73	365			365																					73		7	
							yes	F		135	27		135			135																				27		8		
27361	State of Minnesota	NE 1/4 of SW 1/4	27	136	31	117																																	10	
27361	State of Minnesota	NW 1/4 of SW 1/4	27	136	31	117																																		11
27361	State of Minnesota	SW 1/4 of SW 1/4	27	136	31	117																																		12
27361	State of Minnesota	SE 1/4 of SW 1/4	27	136	31	117																																		13
27361	Charles C. Christian	NE 1/4 of SE 1/4	27	136	31	117	No	F		216	72		216			216																					72		15	
27361	State of Minnesota	NW 1/4 of SE 1/4	27	136	31	117																																		16
27361	State of Minnesota	SW 1/4 of SE 1/4	27	136	31	117																																		17
27361	Charles C. Christian	SE 1/4 of SE 1/4	27	136	31	117	No	F		444	148		444			444																					148		18	
																																							20	
										2740	636	389	1594	1146		2740																					416		19	
																																						636	20	















Assessment of Taxable Real Property in the Township of Moose Lake

Cass County, Minn., for the Year 1972.

\*Enter "Yes" or "No" for each Description, Identify Parcel on which Residence is Located with Letter "H." Indicate if Mid-Year or Fractional Homestead. — \*\*Indicate type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, T-Timber, Homestead: 3b, 3c, or 3cc.

SRR-Seasonal Recreational Residential, SRC-Seasonal Recreational Commercial, FH-National Housing, \*O-Other Specify: M-Mineral (50%); REF-Refinery (30%); PR-Parking Ramp (25%)

Main assessment table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, INDICATE HOMESTEAD YES OR NO, INDICATE TYPE OF PROPERTY, BY WHOM VALUED, TOTAL VALUES AS FINALLY EQUALIZED, ESTIMATED MARKET VALUES, AGRICULTURAL (AGR. SCHOOL RATE), and ASSESSED TAXABLE VALUATIONS.

240  
280

6132 1294 968 3694 2438 6132

1126 169

1294





Assessment of Taxable Real Property in the Township of Moose Lake

Cass County, Minn., for the Year 1972.

\*Enter "Yes" or "No" for each Description, Identify Parcel on which Residence is Located with Letter "H." Indicate if Mid-Year or Fractional Homestead. - \*\*Indicate type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, T-Timber, Homestead: 3b, 3c, or 3cc, FROM DC MILLER-DAVIS CO., MINNEAPOLIS

SRR-Seasonal Recreational Residential, SRC-Seasonal Recreational Commercial, FH-National Housing, \*O-Other Specify: M-Mineral (50%); REF-Refinery (30%); PR-Parking Ramp (25%)

Main assessment table with columns for 'IN WHOSE NAME ASSESSED', 'DESCRIPTION OF PROPERTY', 'TOTAL VALUES AS FINALLY EQUALIZED', 'ESTIMATED MARKET VALUES', 'AGRICULTURAL (AGR. SCHOOL RATE)', and 'ASSESSED TAXABLE VALUATIONS'. Contains handwritten entries for parcels 36361, including a 'Yes' entry for parcel 7 with values 455 and 91.



NOTICE TO ASSESSOR

Assessor must make the necessary footings at bottom of each page and carry them forward to the "Tabular Statement" form, and in so doing use all possible care.

Minnesota Statutes, Section 274.04. The assessor shall foot each column in his assessment book, and make in each book, under proper headings, a tabular statement showing the footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings.

- • • Such return shall be verified by his affidavit substantially in the following form:

ASSESSOR'S RETURN OATH

To Be Signed by County Assessor

To.....

Auditor of the County of....., Minnesota.

State of Minnesota, } ss.

County of.....

I,..... County Assessor of the

County of....., do solemnly

swear that the book to which this is attached contains a correct and full list of all Real and Personal Property subject to assessment and taxation in the.....of.....

for the year 1972, so far as I have been able to ascertain the same, and that the adjusted market value and the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case the adjusted market value and assessed value of such property, to the best of my knowledge and belief, including all changes made by the.....Board of Review; and that the footings of the several columns in said book and the tabular statements returned herewith, are correct, as I verily believe.

.....

County Assessor

Subscribed and sworn to before me this.....day of....., 1972.

.....

.....

Auditor of.....County



CERTIFICATION OF POSTING OF ASSESSMENT NOTICE

Form 10

State of Minnesota

COUNTY OF Cass ss. Town of Moore Lake

I, Loren R. Shon, Clerk, of the Town of Moore Lake in said County, for the year 1972, do hereby certify that on the 4th day of May, 1972, in conformity with requirements of law, I posted notices in each of three of the most public places in said Town

ten days before the time of meeting therein named, and also caused such notice to be published in a legal newspaper, of which the following is a true copy, to-wit:

ASSESSMENT NOTICE

NOTICE IS HEREBY GIVEN, That the Board of Review of the Town of Moore Lake in Cass County, Minnesota, will meet at the office of the Town Clerk in said Town at 9:00 o'clock A.M., on Thursday, the 18th day of May, 1972, for the purpose of reviewing and correcting the assessment of said Town for the year 1972. All persons considering themselves aggrieved by said assessment, or who wish to complain that the property of another is assessed too low, are hereby notified to appear at said meeting and show cause for having such assessment corrected.

No complaint that another person is assessed too low will be acted upon until the person so assessed, or his agent, shall have been notified of such complaint.

Dated the 4th day of May, 1972.

Loren R. Shon, Clerk of the Town of Moore Lake

Given under my hand this 18th day of May, 1972.

Loren R. Shon, Clerk

CERTIFICATION OF NOTICE ON INCREASED VALUATIONS

State of Minnesota, } ss. COUNTY OF } of

I, County Assessor of County, Minnesota, do solemnly swear that the owner or occupant of each description of real property which was subjected to an increase in market value over the preceding year's assessment was given official notice of the amount of such increases. I further certify that all such notices were sent through the course of ordinary mail not less than ten days prior to Month Day Year on which the Board of Review duly convened or on Month Day Year ten days prior to the official adjournment thereof.

Date Signature

County Assessor's Affidavit of Taxable Valuations

To Auditor of the County of Minnesota, Minnesota

County of State of Minnesota, } ss.

I, County Assessor of said county, do solemnly swear that I have entered in the assessment book to which this is attached all changes ordered by the local board of review, the county board of equalization and the state board of equalization in the assessments of real and personal property in the County Assessor for the year 1972 and that I have deducted all exemptions authorized by law from each assessment. I hereby certify to said County Auditor that the amount entered opposite each parcel of real estate in the column "Final Equalized Value," and the amount entered opposite the name of each person or corporation assessed for personal property in the column "Value of Taxable Property" is in each case the correct taxable value of such property for the year 1972.

Subscribed and sworn to before me this County Assessor day of May, 1972.

Certificate of Return and Filing

This Assessment Roll was returned and filed in my office this day of County Auditor

Receipt for Assessment Rolls

Received of Minn., 1972 County Auditor of the County of State of Minnesota, the necessary books, blanks, etc., for the assessment of Real and Personal Property subject to assessment and taxation for the year 1972, in the County Assessor of State of Minnesota, as provided by Section 273.03, Minnesota Statutes.

County Assessor County, Minnesota.