



ASSESSMENT & TAX LIST

Poplar

1943

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.,

APR 9

1943.

Edward Callison Assessor of the Town of Poplar According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the year 1943, containing a list of all Platted and Unplatted 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 law prescribing your duties hereto annexed.

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 1941)

WHEN LISTED AND ASSESSED

Sec. 273.01. Personal Property shall be listed and assessed annually with reference to its value on May 1st of each year.

Sec. 273.02. Every person listed. Personal Property shall be listed in the town or district in which the property is located.

Sec. 273.03. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property.

Sec. 273.04. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.

Sec. 273.05. The property of a person for whose personal property a receiver has been appointed shall be listed and assessed by the executor or administrator.

Sec. 273.06. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

Sec. 273.07. The property of a body politic or corporate, by the proper agent thereof.

Sec. 273.08. The property of a firm or company, by a partner or agent thereof.

Sec. 273.09. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal.

Sec. 273.10. The property of a partnership shall be listed and assessed in the town or district where the partnership is located.

Sec. 273.11. Certain personal property; where listed. All household goods and furniture, including electric, mechanical, and other personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the residence is located.

Sec. 273.12. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on.

Sec. 273.13. Every property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district in which the farm is located.

Sec. 273.14. Property of a firm or company. The value of any property owned by a firm or company shall be listed and assessed in the town or district where the firm or company is operated and substantially controlled by its partners, officers, directors, or other persons.

Sec. 273.15. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies shall be listed and assessed in the town or district where the same are operated.

Sec. 273.16. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies shall be listed and assessed in the town or district where the same are operated.

Sec. 273.17. Personal property of electric light and power companies in rural areas. Personal property of electric light and power companies shall be listed and assessed in the town or district where the same are operated.

Sec. 273.18. 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 as in this chapter provided, it shall be listed in the town or district in which the owner resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property.

Sec. 273.19. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a separate statement in like manner of all personal property owned by him on May 1 of the current year.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duty, enter any dwelling, or building, or structure, and view the same and the property therein.

Sec. 273.21. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law, to list or assess property for taxation, or in any material which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.22. Classification of property. Subdivision 1. Motor vehicles, boats, and other personal property shall be classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute one class and full value. If mined, it shall be assessed with and as a part of the real estate in which it is located.

Subdivision 3. Class 2. All household goods and furniture, including motor vehicles, boats, and other personal property, shall constitute one class and shall be assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided in this section, shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 5. Class 4. All agricultural products in the hands of the producer shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 6. Class 5. All agricultural products, except as provided in this section, shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 7. Class 6. All agricultural products, except as provided in this section, shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 8. Class 7. All agricultural products, except as provided in this section, shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 9. Class 8. All agricultural products, except as provided in this section, shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 10. Class 9. All agricultural products, except as provided in this section, shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 11. Class 10. All agricultural products, except as provided in this section, shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 12. Class 11. All agricultural products, except as provided in this section, shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 13. Class 12. All agricultural products, except as provided in this section, shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Subdivision 14. Class 13. All agricultural products, except as provided in this section, shall constitute one class and shall be assessed at 30 per cent of full and true value thereof.

Sec. 273.03. Minnesota Statutes 1941. Assessment; Mode. 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 the unknown so stated, opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks of land.

Sec. 273.04. Assessor to attend meetings. The assessor shall be ready to attend all meetings of the assessors on or before the third Monday in April of each year.

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Sec. 273.06. Assessor to attend meetings. The assessor shall be ready to attend all meetings of the assessors on or before the third Monday in April of each year.

Sec. 273.07. Assessor to attend meetings. The assessor shall be ready to attend all meetings of the assessors on or before the third Monday in April of each year.

List of Lands in the _____ of _____, County of _____, Minn., for the Year 19____, Which have Become Homesteads or Ceased to be Homesteads
SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 234 Miller-Davis Company, Minneapolis, State—Form No. 67

LANDS BECOMING HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Sec. or Lot	Town or Block	Range	Number of Acres of Land	
		SUBDIVISION		Acres	Mils					

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Sec. or Lot	Town or Block	Range	Number of Acres of Land	
		SUBDIVISION		Acres	Mils					

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars
Allen Batin	house Ruined S.W.S.E. 1/4	19	136	32	200	house Ruined		67
Leonard Bailey	new 16-24-7 Three Rooms N.E. of S.E. 1/4	20	136	32	132	house	26	
Lowers Richard	new 60-20-5 Sheepshead 7/4 side Sec 14-25 SW 1/4	9	136	32	350	Sheep shed	70	

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of February,
 A. D. 1944, of L. C. Peterson, Auditor of said County, Minnesota,
 the Tax List of all Taxable Real and Personal Property in the Township
 of Poplar in said County for the year A. D. 1943,
 as specified above and amounting to seven thousand seven hundred
 and 100 dollars.
W. J. McKeown
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Township
 of Poplar in said County for the year 1943, 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 received 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,
W. J. McKeown
 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 1943.

WITNESS my hand and official seal, this _____ day of _____
 1944.

 County Auditor.

(SEAL)

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1945, I received of _____
 _____ County Treasurer, the Tax List of the _____
 of _____ in said
 County for the year 1943; that I have compared the said list with the Statements received
 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 delin-
 quent for said year.

(SEAL)

County Auditor.

Assessor's

COLLECTIONS OF TAXES OF 1943 Township OF Poplar, CASS COUNTY, MINNESOTA

FORM 34

NAME OF OWNER

FUNDS	MARCH SETTLEMENT 1943	JUNE SETTLEMENT 1943	NOV. SETTLEMENT 1943	Amount Collected from Nov. 1st to First Monday in January, 1944	REDUCTIONS <i>Infected Cancellation</i>	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1944
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	3389 955	3710 2256	1276 1036	343 108					
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, <i>Seaman</i>	17274 3582 28021 15443 478	40801 8461 66183 36476 1128	18742 3887 30201 16753 518	1953 485 3168 1746 54					
Town Revenue, Town Road and Bridge, Town Drain, Town State Loan, <i>Cemetery</i>	3821 11145 796 796	9025 26323 1880	4146 12091 864	432 1260 90 90					
School Local 1 Mill, School Special, School State Loan	796 23881	1880 56406	863 25911	90 2701					
Money and Credits,									
	110377	256409	117354	12440	666	50230		1360	161802

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	TOTALS
MARCH SETTLEMENT	55 55	324 472	9731 14150		10055 14622
	Totals	796	23881		24677
JUNE SETTLEMENT	15 25	708 1172	21224 35172		21942 36344
	Totals	1880	56406		58286
NOVEMBER SETTLEMENT					
	Totals				
NOVEMBER to JANUARY	15 25	24 66	729 1972		753 2038
	Totals	90	2701		2791
ADDITIONS					
	Totals				
REDUCTIONS					
	Totals				

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

C. M. C. Reeve Elmer Johnson
Geo. E. Marshall

Hattie E. Lyford Elmer Johnson

John S. Zurnbull
C. M. C. Reeve
John S. Zurnbull

William A. Pahlstrom

Chas. Smith

June 6

790 869
1262 1388
1262 1388
846 931

4160

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Law, State Tax on Non-Homestead Exemption, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

A. O. Lillehei State of Minnesota 1 N E 1/4 of N E 1/4 13 136 32 40 25

Minnie Hubbard 6 N E 1/4 of N W 1/4 40 25

H. S. Goodall 8 S W 1/4 of N W 1/4 40 25

H. S. Sasse + Lafayette French, Jr. 11 N E 1/4 of S W 1/4 40 25

State of Minnesota (Cont. to Thomas H. + Laura Melley) 16 N E 1/4 of S E 1/4 40 25

20.94 18.86 15.80 18.86

PAID IN FULL JUN 9 1944 2002 11 29

1580 Forfeited 1262 Forfeited 914 1005 1580 Case

1262 1262 1150 694 PAID IN FULL OCT 30 1944 11 25 694 3rd

20716 2170 142.80 Case

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

