

Poplar
ASSESSMENT & TAX LIST
1946

DIRECTIONS TO ASSESSOR

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

Rudolph Leen 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 1946, 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 herewith 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. 1. All personal property in this state, and all personal property of persons residing in this state, 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 1. Every person of full age and sound mind, being a resident of this state, shall list all of his * * * personal property.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.28. 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 conducted.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of such person or district in which the principal place of business of such person is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed in the town or district in which the same are situated.

Sec. 273.34. Manufacturers. Every merchant required to list his property shall state also the value of his property pertaining to his business in the county, town, or district where he is engaged in any process of manufacturing, combining, reworking or refining.

Sec. 273.36. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed where situated in this state.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies situated outside of cities and villages shall be listed and assessed in the county, town, or district in which the principal place of business of such person or district in which the principal place of business of such person is located.

Sec. 273.42. Merchants. Every merchant required to list his property shall state also the value of his property pertaining to his business in the county, town, or district where he is engaged in any process of manufacturing, combining, reworking or refining.

Sec. 273.44. Assignments and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.47. Property moved between counties. Property moved between counties shall be listed and assessed in the county, town, or district where the same is situated.

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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 6th day) of January, A. D. 1947, of D. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Poplar of 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 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,

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 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 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 delinquent for said year.

(SEAL) _____ County Auditor.

Printed Real

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,	3569	2728							
State Debt—Homestead,	1132	1988							
County Revenue,	16394	28798							
County Road and Bridge,	7260	12754							
County Welfare,	31070	54580							
County Bond and Interest,	13349	23450							
Town Revenue,	3903	6857							
Town Road and Bridge,	11710	20570							
Town Drag,	781	1371							
Town State Loan,									
Cemetery	781	1371							
School Local 1 Mill,	780	1371							
School Special,	23419	41142							
School State Loan,									
Total	114148	196980							

	LOCAL 1 MILL	SPECIAL	STATE LOAN	TOTALS
MARCH SETTLEMENT				
School District No. 15	255	7664		7919
" " " 25	525	15755		16280
Totals	780	23419		24199
JUNE SETTLEMENT				
School District No. 15	643	19286		19929
" " " 25	728	21856		22584
Totals	1371	41142		42513
NOVEMBER SETTLEMENT				
School District No.				
Totals				
NOVEMBER to JANUARY				
School District No.				
Totals				
ADDITIONS				
School District No.				
Totals				
REDUCTIONS				
School District No.				
Totals				

Tabular Statement of Taxable Real Property Assessment of the _____ of _____ County of _____, Minnesota, 19____

FORM 27 - JULY 1919 - MINNAPOLIS

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS				
	Acres	100ths	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/4 % Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
							Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non- Homestead 33 1/4 % Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non- Homestead 40% Dollars					
Footings from Page	21		3990	600		4590	612	570						7122	
"	"	22	4800	1700		6500	1252	80						1332	
"	"	23	4872	728		5600	832	480						1312	
"	"	24	4830	770		5600	1078	70						1148	
"	"	25	3940	570		4510	902							902	
"	"	26	5165	1350		6515	1063	400						1462	
"	"	27	4695	460		5155	982	80						1063	
"	"	28	2610			2610		870						870	
"	"	29	4166			4166	472	602						1074	
"	"	30	3010	300		3310	292	617						909	
"	"	31	3120			3120		1040						1040	
"	"	32	4354	1440		5794	535	1040						1575	
"	"	33	3360			3360		1120						1120	
"	"	34	3905	560		4465	797	160						957	
"	"	35	5180	2500		7680	1440	160						1600	
"	"	36	3440	1150		4590	870	80						950	
"	"														
"	"														
"	"														
			131476	25608		157084	22824	14322						37146	

37146 - OK ART