

ASSESSMENT & TAX LIST

Powers

1952

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1952.

County, Minn.,

To, Assessor of the

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1952, 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 hereby 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 1949, as amended)

Sec. 273.01. 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 in his name, and all other personal property owned, loaned, or otherwise controlled by him as agent or attorney, ***
2. The property of a minor, child or insane person shall be listed by his guardian, or by the person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.
3. The property of a corporation whose assets are in the hands of one or more persons shall be listed by each receiver, or other officer thereof.
4. The property of a body politic or corporate, by the proper agent or officer thereof.
5. The property of a firm or company, by a partner or agent thereof.
6. The property of manufacturers and others in the hands of an agent, by such agent in the name of the manufacturer.

Sec. 273.26. Where to be listed. *** Personal Property in this state, town, or district where owned, agent or trustee resides.
Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, 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 owner resides.

Sec. 273.29. 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. 273.30. Farm property of non-resident. When the owner of a farm is a non-resident, the same shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in a town or district, it shall be listed and assessed in that town or district in which the principal place of business of such farm is located.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies, including the business of transporting natural gas, gravel, or other petroleum products *** shall be listed and assessed in the county, town, or district where the principal place of business of the company is located.

Subdivision 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies, shall be listed and assessed by the assessor in the county, town, or district where the principal place of business of the company is located.

Sec. 273.36. Electric Light and Power Companies. Subdivision 1. Personal property of electric light and power companies, and other individual persons or corporations, shall be listed and assessed in the town or district where the principal place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment. Subdivision 1. Personal property of electric light and power companies, and other individual persons or corporations, shall be listed and assessed in the town or district where the principal place of business of the company is located.

Sec. 273.38. Merchants; Consignees. Every merchant required to list his property shall state in his return the amount of the assessment made against each company and person owning such property.

Sec. 273.39. False statement regarding taxes. Every person who makes a false statement regarding taxes, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, which he knows to be false, shall be guilty of a gross misdemeanor.

value of any property assigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, shall be assessed in the town or district where the property is stored or forwarded. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of building, repairing, or refinishing. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturing establishment, all machinery, tools, implements, and other articles used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. Estates of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.
Sec. 273.45. Persons under Guardianship. The personal property of a person under guardianship shall be listed and assessed at the place where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of assignees and receivers shall be listed and assessed at the place of listing before his appointment.
Sec. 273.47. Property moved between May and July. The owner of personal property moved between May and July, shall be assessed in the town or district where the property is located on May 1, or in either in which he is first called upon by the assessor. A person moving into this state, or into a town or district, shall be assessed in the town or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the date of his removal to such 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 as in this chapter provided, if the assessor is unable to determine the town or district in which the property shall be listed, the county board of equalization; and if between different counties, or places in different counties, by the Commissioner of Taxation.

Sec. 273.49. Lists to be verified. The assessor shall ascertain upon blanks furnished by him, a verified statement of all personal property owned by him on May 1, in the manner of all personal property in his possession or under his control, which *** he is required to list for taxation as agent or attorney, or as owner, or as assignee, or in any other capacity ***.

Sec. 273.50. Examination under oath. Whenever the assessor shall be of the opinion that the person or corporation, has not made a full, fair, and complete list thereof, he may examine such person or corporation under oath in regard to the amount of the property owned, loaned, or otherwise controlled by him, and he may require the assessor to obtain the information according to his best judgment and information.

Sec. 273.51. Failure to be verified. The assessor shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true value thereof, and he shall be liable for the value of the property so assessed, unless he shall show the amount above the valuation of the property so listed.

Sec. 273.52. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 273.53. False statement regarding taxes. Every person who makes a false statement regarding taxes, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.54. Classification of property. Subdivision 1. How classified. A list subject to any gross earnings or other lien tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute class one.
Subdivision 3. Class 2. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class two.
Subdivision 4. Class 3. All agricultural products, except as provided by class three, and class three and class four, shall constitute class three.

Subdivision 5. Class 4. All property not included in the preceding classes shall constitute class four.
Subdivision 6. Class 5. All property not included in the preceding classes shall constitute class five.

Subdivision 7. Class 6. All property not included in the preceding classes shall constitute class six.
Subdivision 8. Class 7. All property not included in the preceding classes shall constitute class seven.
Subdivision 9. Class 8. All property not included in the preceding classes shall constitute class eight.
Subdivision 10. Class 9. All property not included in the preceding classes shall constitute class nine.

Subdivision 11. Class 10. All property not included in the preceding classes shall constitute class ten.
Subdivision 12. Class 11. All property not included in the preceding classes shall constitute class eleven.
Subdivision 13. Class 12. All property not included in the preceding classes shall constitute class twelve.

Subdivision 14. Class 13. All property not included in the preceding classes shall constitute class thirteen.
Subdivision 15. Class 14. All property not included in the preceding classes shall constitute class fourteen.
Subdivision 16. Class 15. All property not included in the preceding classes shall constitute class fifteen.

Subdivision 17. Class 16. All property not included in the preceding classes shall constitute class sixteen.
Subdivision 18. Class 17. All property not included in the preceding classes shall constitute class seventeen.
Subdivision 19. Class 18. All property not included in the preceding classes shall constitute class eighteen.
Subdivision 20. Class 19. All property not included in the preceding classes shall constitute class nineteen.
Subdivision 21. Class 20. All property not included in the preceding classes shall constitute class twenty.

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.
Minnesota Statutes 1949, Section 273.03, as amended. 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 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 \$6.00 per day for each day necessarily consumed in attending such meetings, 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.

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$13036.52	
Additions	- - - - -	\$12.90	
			\$13049.42
Abatements	- - - - -	\$338.48	
			\$12710.94

COLLECTIONS

March Settlement	- - - - -	\$1836.01	
June Settlement	- - - - -	\$6176.14	
November Settlement	- - - - -	\$2572.79	
January Settlement	- - - - -	\$86.84	\$10671.78
			\$2039.16
Over Collected	- - - - -	\$11.58	
Under Collected	- - - - -	\$	
Delinquent	- - - - -	\$2050.74	\$2039.16
Total	- - - - -		\$12710.94

TABULAR SCHEDULE OF VALUATIONS,
LEVIED IN THE Town OF Powers

RATES AND TAXES
COUNTY OF CASS, STATE OF MINNESOTA

*Perk Indep #30
7-1-53.*

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES	RATE OF COUNTY TAXES					RATE OF TOWN TAXES									SCHOOL TAXES			TAXES LEVIED													
	Agri-cultural Lands Dollars	Non-Agri-cultural Lands Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars		Total Rate of State Tax Mills	Rev.	R. & B.	Wel-fare	Bonds and Int.	Total Rate of County Tax Mills	Rev.	R. & B.	Drag Tax	State Loan	Del.	Total Rate of Town Tax Mills	Local	Spe-cial	State Loan	Defi-ciency	Tui-tion	Trans-portion	B. ^d . C.O.	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	Local 1 Mill	Special	State Loan	Total School Taxes	ALL OTHER TAXES					
1111	37666	13,440	8675	59781	H. 4.58	27.1	12.8	51.3	14.3	105.5	5.1	5.9	1.	5.	17.	1.	20.	40.	40.	3.	3.	15.	102.	229.08	3767	75332	150664	11300	11300	58499	308862	Rate	Amounts			
																										3767	75332	150664	11300	11300	58499	308862		9484		
																										2212	88460	88460	6635	6635	33173	225575		27380		
																										5979	163792	239124	17935	17935	89672	534437		162017		
																																		76520		
																																		306685		
																																		85490		
																																		630712		
																																		30490		
																																		35275		
																																		5979		
																																		29895		
																																		101639		

Assessed Value	Rural	All Other	Personal Property	Total
Homestead	17342	535		17877
Non-Homestead	29587	3642	8675	41904
Total	46929	4177	8675	59781

*N. H. 2.26
6.84*

Total Taxes Real Estate 11,029.58
Pers. Prop. 2,006.94
Total 13,036.52

Total Levy, \$ 13,036.52

I, H. C. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the County of Powers, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1953.
Witness my hand and official seal, this 3rd day of January, A. D. 1953.

H. C. Peterson, Auditor.
By Helen Billhem Reguly, County Auditor.



State of Minnesota, }
COUNTY OF CASS }
Total Number of Acres 12,790.16
Total Taxes Real Estate 11,029.58
Pers. Prop. 2,006.94
Total 13,036.52

Assessment Roll and Tax List of Real Property in the Town of Powers

Cass County, Minnesota, for Taxes for the Year 1952.

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, TAX INCLUDING STATE HOMESTEAD, STATE TAX ON NON-HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1953, June Settlement 1953, November Settlement 1953, Penalty, Collections to First Monday in January 1954, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Powers

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 various lots and owners like Herbert R. & Nellie B. Crosswell.

Cass County, Minnesota, for Taxes for the Year 1952.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1953, June Settlement 1953, November Settlement 1953, Collections to First Monday in January 1954, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various lots and owners.

Assessment Roll and Tax List of Real Property in the Lawn of Powers

Form SCD (52) Assessment Roll and Tax List. Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1953, June Settlement 1953, Penalty, November Settlement 1953, Penalty, Collections to First Monday in January 1954, Penalty, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Powers

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, EVALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1953, June Settlement 1953, November Settlement 1953, Collections to First Monday in January 1954, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty, REMARKS.

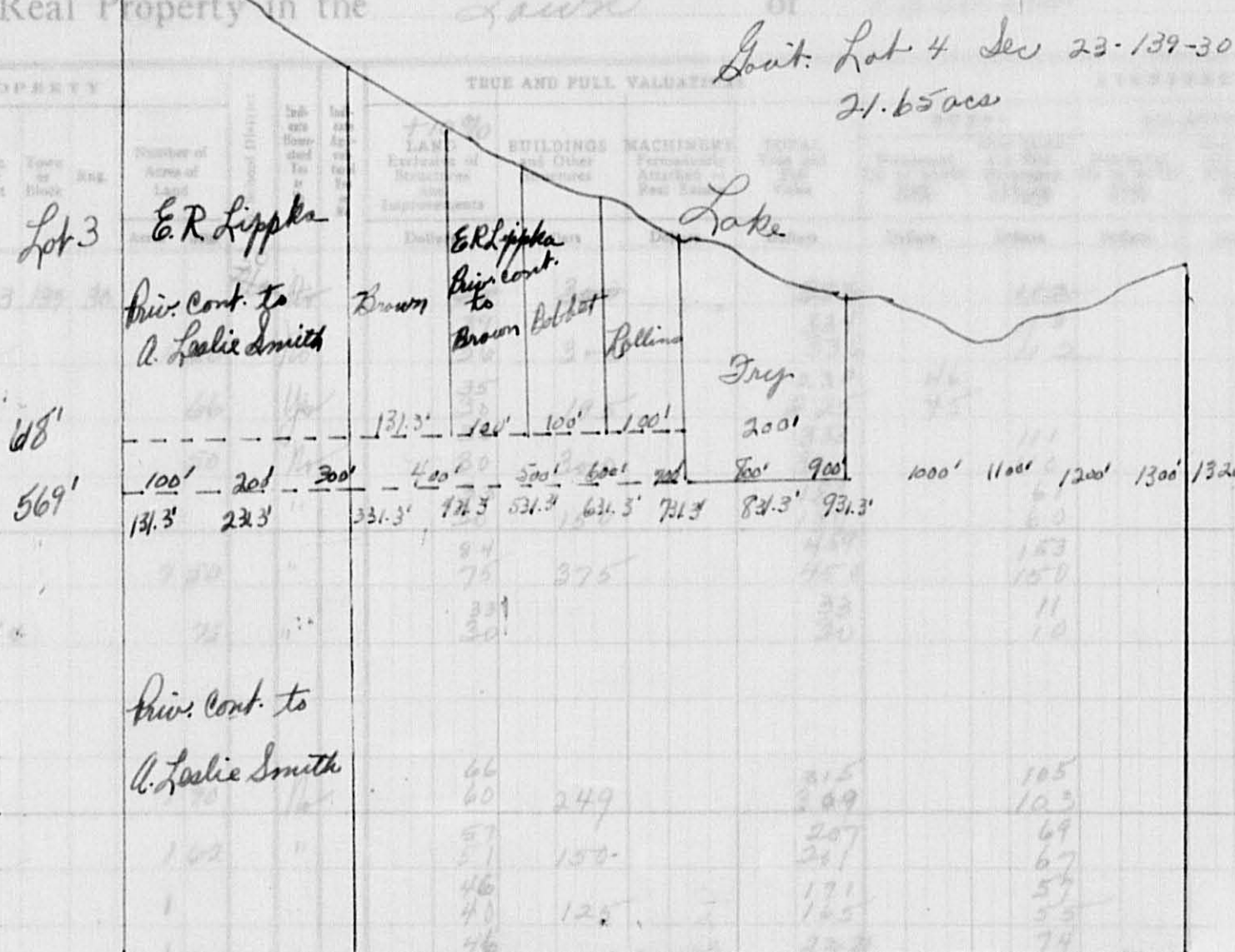
Assessment Roll and Tax List of Real Property in the *Lanora* of *Powers*

Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) Assessment Roll and Tax List of Real Property in the Lanora of Powers. Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS, SOLD FOR TAXES, TAXES, PAID, WHEN PAID, etc.

Assessment Roll and Tax List of Real Property in the

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	DESCRIPTION OF PROPERTY
		Lot 3	E. R. Lippka
Thomas Bertram Campbell	BRAUN	NE 1/4 of NE 1/4	131.3' of W 1/2 of NE 1/4 of Lot 4
Clarence C. & Vera H. Abbott		SW 1/4 of NE 1/4	E 100' of W 1/2 of NE 1/4 except E 61.8' of Lot 4
Ernie H. & Rabe K. Halline		SE 1/4 of NE 1/4	E 100' of W 1/2 of NE 1/4 except E 61.8' of Lot 4
Leslie Thomas		1/4 acre of Lot 6	
A. Leslie & Imogene S. Smith		W. 300'	NE 1/4 of NE 1/4 of Lot 4
E. R. Lippka			E 100' of W 1/2 of NE 1/4 except E 61.8' of Lot 4
Mary M. Stein	Otto H. Sell		200' x 400' on shore in Lot 6
Andrew C. & Alma S. Brueberg			1/8 ac. of NE 1/4 of SE 1/4 of NE 1/4
William H. & Marsha Schrader			1 ac. of Lot 3 (Tract 9)
Peter & Anna Kuchins			1 ac. of Lot 3
Anthony H. & Helen Schrader			1 ac. of Lot 3 (Tract 2)
Park Region Lumber Co.			NE 1/4 of NE 1/4 of NE 1/4
Donald & Lacey H. Gudner			NE 1/4 of SE 1/4 of NE 1/4 of NE 1/4



VALUATIONS	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
Machinery Permanently Attached to Real Estate 33 1/3%	Dollars	Dollars	Dollars
	112	113	112
	46	45	46
	111	110	111
	61	60	61
	153	150	153
	11	10	11
	105	103	105
	69	67	69
	57	55	57
	74	72	74
	148	147	148
	4	4	4
	70	70	70
	67	67	67
	1022	1002	1022

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate																	

21 13
61.2
550
2546
3158
3096
46
45
976
957

46
976
1022
23412
220
23632
1620
14160
3424
4425

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS	
		Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	100% True and Full Value	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	RURAL	ALL OTHER	MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	District No.			Rate	District No.	Rate	District No.	Rate	District No.																		Rate
Lee W. & Evelyn J. Hildebrand		NE 1/4 of NE 1/4	29	139	30	40	365		865	173		173		173		1	SOLD FOR TAXES	173		3618			3618	1	1st Half Paid	AUG 10 1953	12580			1809	90		1809								
Elmer & Ada Doty		NW 1/4 of NE 1/4				40	246		246		82		82		2			82		1714	18		1732	2	1st Half Paid	MAY 29 1953	9701			866		866		953							
"	"	SW 1/4 of NE 1/4				40	222		222		74		74		3			74		1548	16		1564	3	1st Half Paid	MAY 29 1953			782		782		860								
Lee W. & Evelyn J. Hildebrand		SE 1/4 of NE 1/4				40	190		190	38		38		4	SOLD FOR TAXES			38		794			794	4	1st Half Paid	AUG 10 1953	12580			397	30		397								
George & Nora Doty		SW 1/4 of NW 1/4 of SE 1/4				2	84		75	253		253		5	SOLD FOR TAXES			253		5796	58		5754	5	PAID IN FULL	OCT 19 1953	13831			5754	205		5754								
Elmer & Ada Doty		NE 1/4 of NW 1/4				40	144		132	48		48		6				48		1004	10		1014	6	1st Half Paid	MAY 29 1953			507		507		558								
"	"	NW 1/4 of NW 1/4				40	252		228	84		84		7				84		1756	18		1774	7	1st Half Paid	MAY 29 1953	9701			887		887		976							
"	"	SW 1/4 of NW 1/4 less 800' of E 188'				37.4	375		342	125		125		8				125		2614	28		2642	8	1st Half Paid	MAY 29 1953			1321		1321		1453								
"	"	SE 1/4 of NW 1/4 less 800' of W 535.5'				16	330	123	320	151		151		9				151		3158	34		3192	9	1st Half Paid	MAY 29 1953			1596		1596		1756			120 min 484					
Village of Backus		NE 1/4 of SW 1/4				11	420		380	199		199		11				199																							
Kernit & Betty Zaffke		NW 1/4 of SW 1/4				40	420		380	199		199		12				199		4160			4160	12	2nd Half Paid	OCT 31 1953	15288			2080		2080									
"		SW 1/4 of SW 1/4				13								13																											
"		SE 1/4 of SW 1/4				14								14																											
Backus State Bank		60 acs. of SW 1/4 of SE 1/4				60	110		100	142		142		15				142		2968			2968	15	PAID IN FULL	MAY 29 1953	9588			2968											
Hans W. & Martha J. Strube		NE 1/4 of SE 1/4				40	336		306	112		112		16				112		2342	26		2368	16	PAID IN FULL	OCT 28 1953	14229			9065	317										
"		SW 1/4 of SE 1/4 less 100' x 343'				40	401		365	317		317		17				317		6628	72		6700	17	PAID IN FULL	OCT 28 1953															
"		SW 1/4 of SE 1/4 less 60 acs.				38.23	455		415	266		266		18				266		5562			5562	18	2nd Half Paid	OCT 27 1953	14504			2781		2781									
R. E. Lehto		part of SE 1/4 of SE 1/4				19	210		190	87		87		19				87		1818			1818	19	PAID IN FULL	OCT 22 1953	13935			1818	64										
John & Adella Sherman		SE 1/4 of SE 1/4 less 19 acs.				21	235		215	125		125		20				125		2614			2614	20																	
Walter & Ann M. Harlow		part of SE 1/4 of SE 1/4				21	235		215	125		125		20				125		2614			2614	20																	
Maxson-Van Eps Post # 368, American Legion		part of NW 1/4 SE 1/4				52.083	4378		3984	1246		1246		20				1246		48094	280		48374	20																	

2614 PD ROR #25827 1-13-54

Form SCD (52) JULY 1949 EDITION, MINNAPOLIS

IN WHOSE NAME ASSESSED TO WHOM TRANSFERRED



Ross E + Dorothy E. Baker

Backus Evergreen Cemetery
Village of Backus

Ole + Nellie Joss

Margaret E. + Elmer W. Bloom

Francis W. + Gladys D. Van Epe

Florence E. Hamilton

Horace + Edith M. Hedger

Moses + Lila Zeffke

David H. + Betty J. Hamilton

Duane D. + Edith E. Enger

Peter + Ethel Alexander

Clinton J. + Florence E. Keep

Enoch D. + Mariell Larvine

Shedd + Bernadine Ekland

ASSESSED VALUATIONS

Table with columns: ALL OTHER, Homestead, Over \$4,000 and Non-Homestead, MACHINERY, TOTAL ASSESSED VALUE, Total Assessed Value as Equalized by the Board of Review, FINAL EQUALIZED VALUE.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

Table with columns: District No., Rate, Mills, District No., Rate, Mills for multiple districts.

Tax including State Homestead

Table with columns: State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID.

Main valuation table with columns: Dollars, 17, 16, 26, 25, 17, 16, 26, 25, 17, 16, 26, 25, 17, 16, 26, 25, 17, 16, 26, 25.

SOLD FOR TAXES table with columns: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20.

Detailed tax calculation table with columns: District No., Rate, Mills, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID.

Final tax summary table with columns: PAID, WHEN PAID, March Settlement 1953, June Settlement 1953, Penalty, November Settlement 1953, Collections to First Monday in January 1954, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty.

REMARKS table with columns for notes on property status, cancellations, and payments.

Assessment Roll and Tax List of Real Property in the

Lawn of Powers

Cass County, Minnesota, for Taxes for the Year 1952.

Table with multiple columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE, SOLD FOR TAXES, and various tax and payment details.

Assessment Roll and Tax List of Real Property in the Town of Powers

Cass County, Minnesota, for Taxes for the Year 1952.

Table with multiple columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec. of Lot, Town or Block, Rng., Acres), TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY, TOTAL ASSESSED VALUE, FINALE QUALIZED VALUE), VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, PAID, WHEN PAID, Number of Receipt, March Settlement 1953, June Settlement 1953, Penalty, Collections to First Monday in January 1954, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Lawers

Cass County, Minnesota, for Taxes for the Year 1952.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS, TAXES, PAID, WHEN PAID, etc.

Assessment Roll and Tax List of Real Property in the Town of Powers

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for Roy W. & Gertrude Curney, Paul L. Britz, Nicholas A. Norman, Urban Buchheit, Bernell E. Deslauriers, Emma R. Bullis, Paul L. Britz, Jose A. & Lena Escamilla, and Jill & Lena Escamilla.

Cass County, Minnesota, for Taxes for the Year 1952.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1953, June Settlement 1953, November Settlement 1953, Penalty, Collections to First Monday in January 1954, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and dates.

Des Moines Beach

Miller's Point

Luxury Bay

Horseshoe Beach

Des Moines Beach

Miller's Point

Luxury Bay

Horseshoe Beach

