

Slater

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.,

APR 9

1946.

Geo. Backstrom Assessor of the Town of Blaine

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 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 1945)

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 the first day of May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.02. Property of a body politic or corporate, by a partner or agent thereof.

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 in which the principal place of business of such person is located.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and other personal property, shall be listed and assessed in the residence, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the person 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 carried on.

Sec. 273.29. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the same shall be listed and assessed in the town or district where the same is kept, and in the county, town, or district where the same is kept.

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 where they are situated, and in the county, town, or district where they are situated.

Sec. 273.33. Pipelines, corporations. Personal property of pipelines, corporations engaged in the business of transporting gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Manufactures. Personal property of manufacturers engaged in the business of manufacturing articles, or of other persons engaged in the business of manufacturing articles, shall be listed and assessed in the town or district where the same is manufactured, or in the county, town, or district where the same is usually kept.

Sec. 273.35. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the town or district where the same is usually kept, and in the county, town, or district where the same is usually kept.

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Sec. 273.44. Estates of decedents. The personal property of decedents shall be listed and assessed in the town or district where the same is usually kept, and in the county, town, or district where the same is usually kept.

Sec. 273.45. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed in the town or district where the same is usually kept, and in the county, town, or district where the same is usually kept.

Sec. 273.46. Assignees 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 from one county, town, or district. Personal property removed from one county, town, or district to another, shall be listed and assessed in the town or district where the same is usually kept, and in the county, town, or district where the same is usually kept.

Sec. 273.48. Writings. Writings shall be listed and assessed in the town or district in which the principal place of business of the owner is located, or in the county, town, or district in which the principal place of business of the owner is located.

Sec. 273.49. Examination under oath. Whenever the assessor has any doubt as to the correctness of the return, he may examine such person under oath in regard to the amount of the property as is required to be listed and assessed.

Sec. 273.50. Assessor may enter dwellings, etc. Any officer or agent of the assessor may enter any dwelling, house, building, or structure, or any other place where the property is located, for the purpose of examining the same.

Sec. 273.51. Failure to obtain list. In case of failure to obtain a list of the property, the assessor may cause a list to be made by a person authorized by law to be made as a basis of imposing or redacting a tax, which list shall be returned to the assessor.

Sec. 273.52. Failure to make return. If a person fails to make a return of his personal property, the assessor may cause a list to be made by a person authorized by law to be made as a basis of imposing or redacting a tax, which list shall be returned to the assessor.

Sec. 273.53. Failure to pay tax. If a person fails to pay the tax assessed on his personal property, the assessor may cause a list to be made by a person authorized by law to be made as a basis of imposing or redacting a tax, which list shall be returned to the assessor.

Sec. 273.54. Failure to list. If a person fails to list his personal property, the assessor may cause a list to be made by a person authorized by law to be made as a basis of imposing or redacting a tax, which list shall be returned to the assessor.

Sec. 273.55. Failure to assess. If a person fails to assess his personal property, the assessor may cause a list to be made by a person authorized by law to be made as a basis of imposing or redacting a tax, which list shall be returned to the assessor.

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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. ***

UNEN FORN

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January
A. D. 1947, of L. C. Peterson, Auditor of said County, Minnesota,
the Tax List of all Taxable Real and Personal Property in the town
of Slater in said County for the year A. D. 1946,
as specified above and amounting to 100 Dollars

Paul R. 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 in 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 delin-
quent for said year.

(SEAL) _____
County Auditor.

COLLECTIONS OF TAXES OF 1947

Town

OF

Slater

CASS COUNTY, MINNESOTA

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	0.79	20.63							
State Debt—Homestead	2.04	7.52							
County Revenue	29.69	108.89							
County Road and Bridge	13.15	48.22							
County Welfare	56.28	206.37							
County Bond and Interest	24.18	88.67							
Town Revenue	7.07	25.93							
Town Road and Bridge	21.70	77.78							
Town Drag	1.41	5.19							
Town State Loan									
Fire	7.47	25.93							
School Local 1 Mill	1.41	5.18							
School Special	3.310	100.76							
School State Loan	1.949	181.48							
Deficiency	6.363	233.33							
Total	317.54	1135.88							

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	TOTALS
MARCH SETTLEMENT					
School District <i>Amplified C-1</i> <i>Slater C-1</i>	62 79	936 2374	2180 2769	2802 3561	14980 8783
Totals	141	3310	4949	6363	14963
JUNE SETTLEMENT					
School District No. <i>C-1 A</i>	365	5478	12784	16437	35064
" " " <i>C-1 Na</i>	153	4598	5364	6896	17011
Totals	518	10076	18148	23333	52075
NOVEMBER SETTLEMENT					
School District No.					
Totals					
NOVEMBER to JANUARY					
School District No.					
Totals					
ADDITIONS					
School District No.					
Totals					
REDUCTIONS					
School District No.					
Totals					

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28-142-26

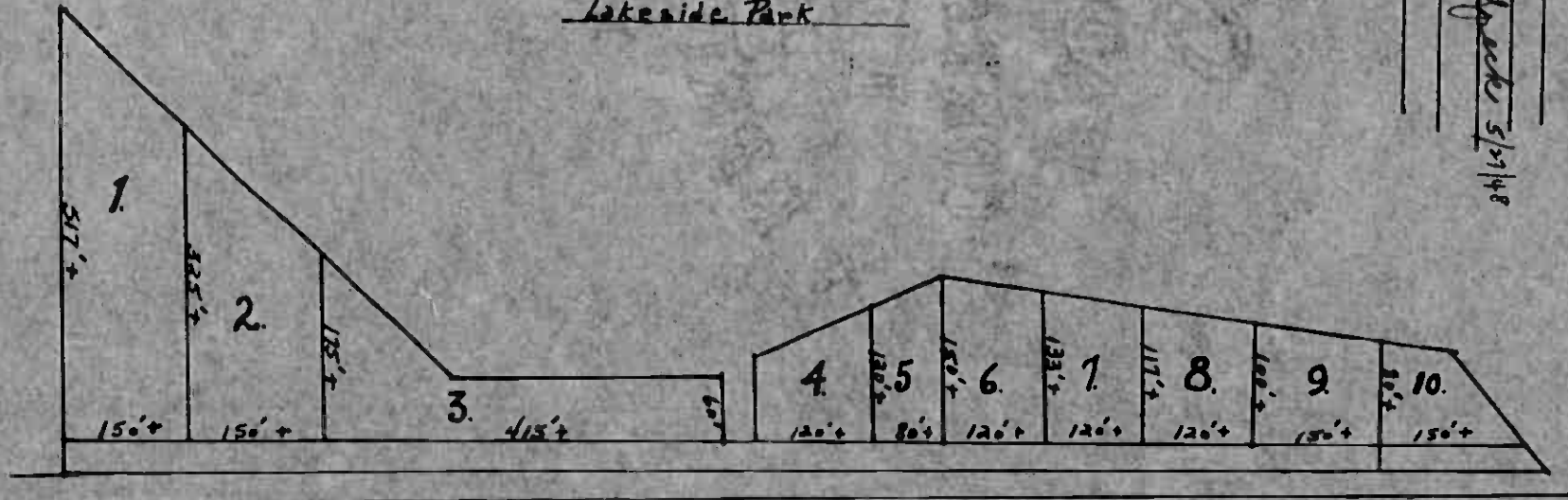
2W4	Treibert
W4E2W	Bates
E4W	Kemper
W4E	Snyder
E2W4E	Warnock
E4	Pace

Slater Twp.

∴ Ownership :-

Lot 1	Henry P Boos
" 2	Walter King
" 3	Marrin Sweetkete
" 4	Baldwin Boppson
" 5	H. A. W. Kaspor
" 6	"
" 7	P. M. Kraglien
" 8	Chas. W. White
" 9	A. O. Ruskdale
" 10	A. G. Erickson

Division of Outlet "B"
Lakeside Park



Tabular Statement of Taxable Real Property Assessment of the Town of Slater, County of Cass, Minnesota, 19

Footings from Page	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			TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars	
							Homestead Up to \$4,000 Dollars	Over \$4,000 and Non-Homestead 33 1/2% Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33 1/2% Dollars					
20			620	110	730	27	115									
" " "	21	Blank														192
" " "	22		390	50	440	88										88
" " "	23		1247	50	1297	143	194									337
" " "	24		1371		1371		457									457
" " "	25		1005	100	1105	158	105									263
" " "	26		1127	165	1292	166	154									320
" " "	27		681		681	45	152									197
" " "	28		1986		1986		660									660
" " "	29		231		231		77									77
" " "	30	Blank														
" " "	31	Blank														
" " "	32	Blank														
" " "	33		422	40	462	48	74									
" " "	34		2453	835	3288	309	581									122
" " "	35		2660	370	3030	606										890
" " "	36		1127	145	1272	165	149									606
" " "	1		485	525	1010		337									314
" " "	2		500	345	845	109	99									337
" " "	3		300	210	510	60	71									208
			27296	6655	33951	4241	4247									131
																8490

PK Co.