

ASSESSMENT & TAX LIST

Torrey
1944

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 6 1944

County, Minn.

CASS

Mrs. Frances A. Slater, Assessor of the Town of Jorney

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1944, 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 as Amended by Laws 1943)

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.

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

2. He shall also list separately, and in the name of the principal, the property of a person or persons who are, or who were, controlled by him as agent or attorney. ***

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

4. The property of a person or persons who are, or who were, controlled by the estate of a deceased person, by the executor or administrator.

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

6. The property of a body politic or corporate, by the proper agent or officer thereof.

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

8. The property of partnerships and others in the hands of an agent, the name of the principal, as merchant, agent, or partner, shall be listed in the name of the principal, as merchant, agent, or partner.

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. 273.32. Personal property of non-resident. When the owner of livestock or other personal property consigned with a firm does not reside hereon, the same shall be listed and assessed in the town or district in which the firm is located.

Sec. 273.33. Pipeline companies. Personal property of any pipeline company, including its equipment, shall be listed and assessed in the county, town, or district where the same is usually and permanently situated.

Sec. 273.34. Estates of decedents. The personal property of a decedent, including his real estate, shall be listed and assessed at the time of his death.

Sec. 273.46. Where listed in case of doubt. In case of doubt as to the person to be assessed, the assessor shall assess the property in the county, town, or district in which he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.48. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor a statement in like manner of all personal property in his possession or under his control, including, but not limited to, the following: (a) Real estate, including land, buildings, or structure, and view the same and the property therein, according to his best judgment and information.

Sec. 273.51. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made for the purpose of assessing or listing property, or in making any statement which willfully makes any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.52. Classification of property. Subdivision 1. How assessed. Personal property shall be assessed and listed on the basis of its true value as of the first day of May in each year. The value shall be determined by the assessor on the basis of the true value of the property as of the first day of May in each year.

Sec. 273.53. Assessment of property. Subdivision 1. How assessed. Personal property shall be assessed and listed on the basis of its true value as of the first day of May in each year. The value shall be determined by the assessor on the basis of the true value of the property as of the first day of May in each year.

Sec. 273.54. Assessment of property. Subdivision 1. How assessed. Personal property shall be assessed and listed on the basis of its true value as of the first day of May in each year. The value shall be determined by the assessor on the basis of the true value of the property as of the first day of May in each year.

Sec. 273.55. Assessment of property. Subdivision 1. How assessed. Personal property shall be assessed and listed on the basis of its true value as of the first day of May in each year. The value shall be determined by the assessor on the basis of the true value of the property as of the first day of May in each year.

Sec. 273.56. Assessment of property. Subdivision 1. How assessed. Personal property shall be assessed and listed on the basis of its true value as of the first day of May in each year. The value shall be determined by the assessor on the basis of the true value of the property as of the first day of May in each year.

Sec. 273.57. Assessment of property. Subdivision 1. How assessed. Personal property shall be assessed and listed on the basis of its true value as of the first day of May in each year. The value shall be determined by the assessor on the basis of the true value of the property as of the first day of May in each year.

Sec. 273.58. Assessment of property. Subdivision 1. How assessed. Personal property shall be assessed and listed on the basis of its true value as of the first day of May in each year. The value shall be determined by the assessor on the basis of the true value of the property as of the first day of May in each year.

Sec. 273.59. Assessment of property. Subdivision 1. How assessed. Personal property shall be assessed and listed on the basis of its true value as of the first day of May in each year. The value shall be determined by the assessor on the basis of the true value of the property as of the first day of May in each year.

Sec. 273.60. Assessment of property. Subdivision 1. How assessed. Personal property shall be assessed and listed on the basis of its true value as of the first day of May in each year. The value shall be determined by the assessor on the basis of the true value of the property as of the first day of May in each year.

Sec. 273.61. Assessment of property. Subdivision 1. How assessed. Personal property shall be assessed and listed on the basis of its true value as of the first day of May in each year. The value shall be determined by the assessor on the basis of the true value of the property as of the first day of May in each year.

Jorney

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, 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 personal property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in April of each year.

Sec. 273.04. Assessment; Mode. 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 attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending such meeting, 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.

Sec. 273.05. 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, 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 personal property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in April of each year.

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1945, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Jorrey in said County for the year A. D. 1944, as specified above and amounting to \$100 Dollars. W. J. Jewell, 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 Town of Jorrey in said County for the year 1944, 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, Paul A. Jewell, 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 1944. WITNESS my hand and official seal, the _____ day of _____ 1945. _____ County Auditor.

Auditor's Office, Cass County, Minnesota

194 _____ I hereby certify that on the first Monday in January 1946, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1944; 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. _____ County Auditor.

Assessment Roll and Tax List of Unplatted Real Property in the Township of Dorsey

Cass County, Minnesota, for Taxes for the Year 1944.

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

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 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Geo E Nelson

Ned A Deverson

H J Dmail & Mrs M Gould

SOLD FOR TAXES

2032

PAID IN FULL JUN 28 1945

PAID IN FULL JUN 28 1945

PAID IN FULL JUN 28 1945

PAID IN FULL FEB 8 1945

PAID IN FULL FEB 16 1945

PAID IN FULL OCT 20 1945

H 234, N4 323, 627

10286

Assessment Roll and Tax List of Unplatted Real Property in the Town of Jarey, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Eolla Boileau, Harry L. Black, Laura B. Boileau, Bertha G. Nesselheim, Oswald K. Sherman, H. William Severson, and Eolla Boileau.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Law, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for various districts and tax amounts.

Assessment Roll and Tax List of Unplatted Real Property in the town of Dorey

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, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

State of Minnesota
H. E. Stockwell
S. W. Stockwell

Gilbert Swenson & Gustav Johnson

2nd Half Paid SEP 20 1945 10050
2nd Half Paid SEP 8 1945 8021
2nd Half Paid NOV 20 1945 8014
2nd Half Paid NOV 1 1945 8014

PAID IN FULL MAR 2 1945 2097 502

Assessment Roll and Tax List of Unplatted Real Property in the Town of Jarvey

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 Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Jarvey, Cass County, Minnesota, for Taxes for the Year 1944.

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 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Down of Jarney

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for State of Minnesota, U.S. of America, and various property descriptions like 'NE 1/4 of NE 1/4'.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: 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 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 'PAID IN FULL' and tax amounts.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Jorvey

Cass County, Minnesota, for Taxes for the Year 1944.

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

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, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Dorney

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Jarvey

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, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Jarvey

Form 1 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for State of Minnesota and U.S. of America with various land subdivisions.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes a grid for tax payments from 1 to 20.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Downey

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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Jarney, Cass County, Minnesota, for Taxes for the Year 1944.

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 on Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

