

Torrey

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1946.

County, Minn.

APR 9

CASS

Mrs James Slater Assessor of the Town of Jarvey

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

Sec. 273.02. By whom listed. Personal property shall be listed in this state, shall list all of his *** personal property.

Sec. 273.03. 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. 273.04. Property of a minor, child or insane person shall be listed by the guardian, or by the person having such property in charge.

Sec. 273.05. The property of a person for whose benefit it is held in trust, or the property of the estate of a deceased person, 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 or officer 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 assignee, receiver or other person, shall be listed and assessed in the city or town in which the property is situated.

Sec. 273.10. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county, town or district, it shall be listed and assessed in the county, town or district in which the principal place of business of such owner is actually kept.

Sec. 273.11. Elevators, etc., on railroads. All elevators and warehouses with the machinery and fixtures therein, situated upon or attached to any railroad, shall be listed and assessed in the county, town or district in which the principal place of business of such owner is actually kept.

Sec. 273.12. Piping companies. Personal property of *** companies, in cities and villages, shall be listed and assessed in the city or town in which the principal place of business of such owner is actually kept.

Sec. 273.13. Personal property of electric light and power companies. Personal property of electric light and power companies, in cities and villages, shall be listed and assessed in the city or town in which the principal place of business of such owner is actually kept.

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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 assessor 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. * * *

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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 Torrey in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer.
a. s. m.

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 delinquent for said year.

(SEAL) _____
County Auditor.

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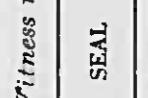
TABULAR SCHEDULE OF VALUATIONS,
LEVIED IN THE Township of Torrey OF Cass COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES					
	Dollars	Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Tchr. Ins.	State Debt	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire	Total Rate of Town Tax
<u>Un</u>			<u>10987</u>		<u>1125</u>					<u>1.45</u>	<u>21.</u>	<u>9.3</u>	<u>39.8</u>	<u>17.1</u>	<u>87.2</u>	<u>5.</u>	<u>15.</u>	<u>1.</u>		<u>5.</u>	<u>26.</u>
<u>Assessed Val.</u>		<u>10,987</u>	<u>10,987</u>	<u>1125</u>	<u>12,112</u>					<u>17.6</u>	<u>6.6</u>										

RATES AND TAXES
COUNTY OF CASS, STATE OF MINNESOTA

RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES					LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS		ALL OTHER TAXES							
Local	Special	State Loan	Def.	C.O.	Brd.	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def.	C.O.	Brd.	Total School Taxes	FUNDS	Rate	Amounts		
1. 15.	1. 30.		15.	5.	287	647	179.35	10.99	16480		16480	5491	31533	71086	State Revenue, State School, Teachers Insurance, State Debt-Non-Homestead, State Debt-Homestead,		3192 1756		
1. 30.			15.	5.	287	797	194.35	12	3375		1687	562	3229	8965	County Revenue, County Road and Bridge, County Welfare, Bonds and Interest,		25436 11264 48205 20712		
								1211	19855		18167	6056	34762	80051	Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Fire		6056 18167 1211 6056		
															School Local 1 Mill, School Special, School State Loan, Deficiency Capital Outlay Bond & Interest		1211 19855 18167 6056 34762		
																	<u>2221.06</u>		

Total Number of Acres 2221.06
 State of Minnesota, }
 COUNTY OF CASS }
 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 Township of Torrey, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year J. D. 1946.
 Witness my hand and official seal, this 31 day of Dec A. D. 1946.



J. L. Pearson
County Auditor

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COLLECTIONS OF TAXES OF 1917

Town of Jorrey

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1917	JUNE SETTLEMENT 1917	NOV. SETTLEMENT 1917	Amount Collected from Nov. 1917 to First Monday in Jan. 1918	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1918
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	1082 308	895 720							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest	4467 1978 8466 3638	10421 4615 19751 8486							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Fire	1064 3191 213 1064	2481 7444 496 2481							
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B+J.	212 4696 3191 1063 6105	496 7549 7444 2481 14242							
Total	40738	90002							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+J	TOTALS
MARCH SETTLEMENT	School District No. <i>Un. A.</i>	112	1688		1687	562	3227	7276
	" " " <i>Un. N.A.</i>	100	3008		1504	501	2878	7991
	Totals	212	4696		3191	1063	6105	15267
JUNE SETTLEMENT	School District No. <i>Un. A.</i>	489	7339		7339	2446	14041	31654
	" " " <i>Un. N.A.</i>	07	210		105	35	201	558
	Totals	496	7549		7444	2481	14242	32212
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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Assessment Roll and Tax List of Real Property in the Town of Torrey

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 Ella Boileau, Harry L. Black, Laura B. Boileau, Bertha H. Nessheim, and others.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, and REMARKS. Includes handwritten entries for tax payments and dates.

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

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 'State of Minnesota' and 'U.S. of America'.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: SOLD FOR TAXES, 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, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and dates.

