

ASSESSMENT & TAX LIST
Unorganized No. 4
1943

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
APR 9

1943.

CASS

County, Minn.,

E. H. Altvood

Assessor of the Town of Tracy #4

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the said Tracy for the year 1943, 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 by the law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended to this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941)

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 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.
- 2. He shall also list separate personal property of his principal, agent, or trustee, or of a partner or partner in partnership, controlled by him as agent or attorney. ***.
- 3. The property of a minor, child or insane person shall be listed by his guardian, or if there be none, by the trustee of the trust, or by the trustee of the estate of a deceased person, by the executor or administrator.
- 4. The property of a corporation whose assets are in the hands of a receiver shall be listed by the receiver.
- 5. The property of a body public or corporate, by the proper agent or officer thereof.
- 6. The property of a firm or company, by a partner or agent thereof.
- 7. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

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. 273.27. Certain personal property where listed. All household furnishings, including but not limited to, pianos, automobiles, sewing machines, wearing apparel of members of the family, and all personal property used in mining or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to a merchant or manufacturer, the business of which is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property shall be listed and assessed in the town or district where the farm is situated. Provided, that if the farm is situated in several townships, the listing shall be made in the township where the owner, agent or trustee resides.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures used in connection with the same, shall be listed and assessed as personal property in the town or district where located.

Sec. 273.36. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property being made or used in the production, transmission or distribution of electric energy, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.42. Merchants; consignees. Every merchant required to list his personal property shall also the value of his property pertaining to his business in any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of sale or lease, or for the purpose of being sold or otherwise disposed of, if the merchant has an interest in the same.

Sec. 273.44. Estates of decedents. The personal property of a decedent shall be listed at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides, and of every other person under guardianship, where the guardian resides, and of every other person under guardianship, where the guardian resides.

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 between May and July. The owner of personal property remaining from one county, town, or district to another, shall be listed in the county, town, or district to which it is moved.

Section 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 the location of each tract or lot, the number of acres, and the number of blocks or blocks of lots, and the description of the property. The county auditor shall also provide, for the use of the assessors, blank numbered year may be appended to the property assessment books. 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.

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. 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.

either to another between May 1 and July 1, shall be assessed in the county in which he is first called upon by the assessor. A person moving from one county to another between May 1 and July 1, shall be assessed in the county in which he is first called upon by the assessor. A person moving from one town, or district in which he resides, unless he shall make it appear to the assessor that he has moved to another town, or district, or to another 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 between places in which the property is situated, the assessor shall list it in the county, town, or district in which he resides, and if between different counties, or places in different counties, by the Department of Taxation ***.

Sec. 273.25. Lists to be verified. Every person required to list personal property for taxation shall, before listing the same, verify the same by a sworn statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements under his control which *** he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity.

Sec. 273.13. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property, and assess the same at such amount, and shall deliver to the person assessed a copy of the statement showing the valuation of the property so assessed.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to require the performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who is authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall willfully make any statement as to any matter which he knows to be false, shall be guilty of a crime.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any taxation as provided by this section shall be classified as follows:

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute class one and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed at its true and full value. If mined, it shall be assessed at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in stockpiles according to May 1, and which contains phosphorus in excess of 150 per cent, dried analysis, or which is classified by the iron ore trade as silicious, or by the iron ore trade as high grade, or which is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than blast furnace use, and which is so concentrated and placed in stockpiles subsequent to August 1 of a calendar year and prior to the first day of August of the following year, shall be classified and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be assessed at fifty (50) per cent of its true and full value as provided by law. The iron ore which iron ore is located, other than the ore, shall be classified and assessed at its true and full value. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore shall be determined by the value of the ore as determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Subdivision 3. Class 2. All household goods and furniture, including but not limited to, pianos, automobiles, sewing machines, wearing apparel, and other personal property actually used by the owner for personal and domestic purposes, or for the use of the family, shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided in this section, shall be classified and assessed at 25 per cent of the full and true value thereof. This classification shall include all sorts together with the furniture and fixtures used in the manufacture, materials and manufactured articles, all tools, implements, and machinery used in agriculture, except as provided by classes one and three, and all unharvested and stored crops, except as provided by classes one and three, shall constitute class three and shall be valued and assessed at 25 per cent of the true and full value thereof.

Subdivision 5. Class 4. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 5. All horses, mules, and other animals, shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 7. Class 6. All implements, tools, and machinery used in agriculture, except as provided by classes one and three, shall constitute class six and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 8. Class 7. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 9. Class 8. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 10. Class 9. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 11. Class 10. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 12. Class 11. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 13. Class 12. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 14. Class 13. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 15. Class 14. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 16. Class 15. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

Subdivision 17. Class 16. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

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Subdivision 120. Class 119. All property not included in the preceding subdivisions shall be classified and assessed at 25 per cent of the full and true value thereof.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

FORM 3 MILLER-DAY COMPANY, MINNEAPOLIS

Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the Loun of Unroy #4, County of Cass, Minn., for the Year 1943.

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

FORM 3 1/2 MILLER-DAY COMPANY, MINNEAPOLIS

DESCRIPTION OF PROPERTY

ASSESSOR'S VALUATIONS

EQUALIZED VALUATIONS

NAME OF OWNER	School District	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land		Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
						True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars											
Security State Bank Kemer	C1	E 1/4 of SE 1/4 of NE 1/4	31	142	25	10		no	60			60		20				
Clifford A Patterson	C1	SW 1/4 of NW 1/4	32	142	25	40		no	162			162		54				

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January,
 A. D. 1944, of L. G. Peterson, Auditor of said County, Minnesota,
 the Tax List of all Taxable Real and Personal Property in the Township
 of Unorganized #4 in said County for the year A. D. 1943,
 as specified above and amounting to One thousand four hundred
eighty nine & $\frac{22}{100}$ dollars.
W. J. McKeown
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. G. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Township
 of Unorganized #4 in said County for the year 1943, 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,

W. J. McKeown
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 1943.

WITNESS my hand and official seal, the _____ day of _____
 1944.

(SEAL)

County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1945, I received of _____

_____ County Treasurer, the Tax List of the
 _____ of _____ in said
 County for the year 1943; 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.

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Township OF Unorganized #4

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES									
	Valuation of Money and Credits Dollars	Value of Lands other than Town Lots including Structures Dollars	Value of Town and City Lots including Structures thereon Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Sewer Mills	Total Rate of County Tax Mills	Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Total Rate of Town Tax Mills				
# C 1		1655		283	1938					2 1/2	21.7	4.5	35.2	19.4	.6	81.4						10.			
# 5		2697	102	479	3278																				
Un.		4280		258	4538																				
		8632	102	1020	9754					5.4															

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	Special	State Loan	Efficiency	Capital Outlay	Spec. Bond Levy	Bond Int.	Total School Taxes	FUNDS	Rate	Amounts									
1	15	23	25	32	37	96	188.6	166	2483	3807	4138	5796	15890	State Revenue,					
1	30	23	25	37	37	111	203.6	28	849	651	708	9.06	3142	State School,					
1	30	10.24	2			33	125.6	270	5394	2697		539	8900	Teachers Insurance,					
1	40	10.24	2			53	145.6	58	2324	581		116	3079	State Debt - Non-Homestead,	3486				
1	20	10	8	3		52	144.6	428	8560	4280	4280	1484	22256	State Debt - Homestead,	1170				
1	40	10	8	3		72	164.6	26	1032	258		.77	1857	County Revenue,	21166				
														County Road and Bridge,	4380				
														County Welfare,	34334				
														Bonds and Interest	18923				
														Sewer	585				
														Town Revenue,	9754				
														Town Road and Bridge,					
														Town Drag,					
														Town State Loan,					
														School Local 1 Mill,	976				
														School Special,	20642				
														School State Loan,	12274				
														Efficiency	9384				
														Capital Outlay	4285				
														Spec. Bond Levy	6202				
														Bond & Interest	1361				
														Money and Credits,					
																148922			

Total Levy, \$ 1489.22

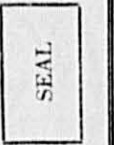
Total Number of Acres 2161.98

State of Minnesota,)
) ss. L. P. Peterson
 COUNTY OF CASS

Foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Township of Unorganized #4, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1942.

Witness my hand and official seal, this _____ day of _____, A. D. 1942.

L. P. Peterson
 County Auditor.



Assessor's

FORM 34

NAME OF OWNER

COLLECTIONS OF TAXES OF 1943, Township OF Unorg. #4, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1943	JUNE SETTLEMENT 1943	NOV. SETTLEMENT 1943	Amount Collected from Nov. 19, 1943 to First Monday in Jan. 1944	REDUCTIONS	Profited Cancellation	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1944
State Revenue,										
State School,										
Teachers Insurance,										
State Debt—Non-Homestead,	614	1948	203							
State Debt—Homestead,	246	602	97	06						
County Revenue,	4443	10884	1755	104						
County Road and Bridge,	921	2257	364	22						
County Welfare,	2207	17655	2846	169						
County Bond and Interest,	5972	9730	1569	93						
	123	301	49	03						
Town Revenue,										
Town Road and Bridge,	2047	5015	809	48						
Town Drag,										
Town State Loan,										
School Local 1 Mill,	205	500	81	05						
School Special,	5334	10261	1407	72						
School State Loan,	2369	5729	1354	110						
Deficiency Spec. Bond Levy	1471	3547	1438	120						
B. O.	790	1754	1343	154						
B. O.	872	2199	310							
B. O.	256	652	116							
Money and Credits,										
	30870	73034	13741	906	938	1602				27831

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency Spec. Bond Levy	B. O.	B. O.	TOTALS
MARCH SETTLEMENT	School District No. C.1	11	165	253	275	352		1056
	5	14	411	312	342	438		1521
		43	1028				1087	1182
	un.	71	1734	948	707	-	566	2677
		12	582	707	146		44	1049
	Totals	205	5334	2369	1471	790	872	11297
JUNE SETTLEMENT	School District No. C.1	54	822	1261	1371	1754		5262
	5	215	4806					4952
	un.	14	557	2153			434	517
				139			28	2153
		206	4126	2063	2063	1650	619	10727
		11	450	113	113	90	52	870
	Totals	500	10261	5729	3547	1754	2199	24642
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No. C.1	25	72	110	120	154		461
	Totals							461
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, 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.

Form 4 CD MILLER-DAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec, Town, Range, Acres, 100ths), ASSESSOR'S VALUATION (True and Full Value of Lands, Structures & Improvements, Total True and Full Value, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value), EQUALIZED VALUES (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation), SOLD FOR TAXES.

Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., District No., District No., District No., Rate, Rate, Rate, Rate, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX), SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

State of Minnesota 1 NE 1/4 of NE 1/4 28 142 25 C1
State of Minnesota 2 NW 1/4 of NE 1/4
State of Minnesota 3 SW 1/4 of NE 1/4
State of Minnesota 4 SE 1/4 of NE 1/4
5
U. S. of America 6 NE 1/4 of NW 1/4
U. S. of America 7 NW 1/4 of NW 1/4
U. S. of America 8 SW 1/4 of NW 1/4
U. S. of America 9 SE 1/4 of NW 1/4
10
U. S. of America 11 NE 1/4 of SW 1/4
U. S. of America 12 NW 1/4 of SW 1/4
State of Minnesota 13 SW 1/4 of SW 1/4
U. S. of America 14 SE 1/4 of SW 1/4
15
State of Minnesota 16 NE 1/4 of SE 1/4
U. S. of America 17 NW 1/4 of SE 1/4
U. S. of America 18 SW 1/4 of SE 1/4
State of Minnesota 19 SE 1/4 of SE 1/4
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