

ASSESSMENT & TAX LIST
Unorganized No. 5
1944

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

APR 6

CASS

County, Minn.,

1944.

Alvah Peterson, Assessor of the Town of Loran, Minn.
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 hereon 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. 272.01. 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...
2. If the same is in the hands of a partner or agent...
3. If the same is in the hands of a trustee...
4. If the same is in the hands of a decedent...
5. If the same is in the hands of a receiver...
6. If the same is in the hands of a body politic or corporate...
7. If the same is in the hands of a firm or company...
8. If the same is in the hands of a manufacturer...
9. If the same is in the hands of a merchant...
10. If the same is in the hands of a corporation...

Sec. 273.02. False statement regarding taxes. Every person who makes a false statement regarding taxes...
Sec. 273.03. Classification of property.
Class 1. Iron ore...
Class 2. Iron...
Class 3. All agricultural products...
Class 4. All real property...
Class 5. All personal property...
Class 6. All real property...
Class 7. Motor vehicles...
Class 8. All agricultural products...
Class 9. All real property...
Class 10. All real property...

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 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 first Monday in May.

Sec. 273.04. Estates of decedents. The personal property of a decedent shall be listed and assessed 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 annually, where the ward resides.
Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership.
Sec. 273.47. Property removed from one county, town, or district. Personal property removed from one county, town, or district shall be listed and assessed in the county, town, or district where it is located at the time of its removal.

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Sec. 273.05. False statement regarding taxes. Every person who makes a false statement regarding taxes...
Sec. 273.06. Assessment of property. The assessor shall assess the property in accordance with the provisions of the laws...
Sec. 273.07. Motor vehicles. Motor vehicles shall be assessed and valued at 5 per cent of the true and full value thereof.

Sec. 273.08. Agricultural products. All agricultural products, except as provided by class three, 'a', and class three, 'b', shall be assessed and valued at 5 per cent of the true and full value thereof.
Sec. 273.09. Real property. Real property shall be assessed and valued at 5 per cent of the true and full value thereof.

Sec. 273.10. Personal property. Personal property shall be assessed and valued at 5 per cent of the true and full value thereof.

Sec. 273.11. Personal property. Personal property shall be assessed and valued at 5 per cent of the true and full value thereof.

Sec. 273.12. Personal property. Personal property shall be assessed and valued at 5 per cent of the true and full value thereof.

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Sec. 273.100. Personal property. Personal property shall be assessed and valued at 5 per cent of the true and full value thereof.

Assessor's Return of E

FORM 2 - MILLER-DAVIS COMPANY, MINNEAPOLIS

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 Unorganized # 5 in said County for the year A. D. 1944, as specified above and amounting to \$100 Dollars

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 Unorganized # 5 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. (SEAL) 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. (SEAL) County Auditor.

Assessor's Return of I

COLLECTIONS OF TAXES OF 1914, Town of Henry, OF Henry, CASS COUNTY, MINNESOTA

FORM 2 - MILLER-DAVIS COMPANY, MINNEAPOLIS

FUNDS	MARCH SETTLEMENT 1914	JUNE SETTLEMENT 1914	NOV. SETTLEMENT 1914	Amount Collected from Nov. 1914 to First Monday in Jan. 1915	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1915
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	4427 2335	4212 2416	710 1509						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	32778 9430 52387 29636	33912 9755 54197 30660	7148 2056 11424 6463						
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	14967	15485	3264						
School Local 1 Mill, School Special, School State Loan, <i>Deficiency</i> <i>B. J.</i>	1496 59255 14968 3443 23949 4490	1550 39294 15485 3561 24776 4646	327 7402 3264 750 5223 979						
	253561	239949	49519						

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Deficiency</i>	<i>C.O.</i>	<i>B.O.D.</i>	TOTALS
MARCH SETTLEMENT	<i>M.</i>	1496	59255	14968	3443	23949	4490	107601
	Totals	1496	59255	14968	3443	23949	4490	107601
JUNE SETTLEMENT	<i>U.W.</i>	1550	39294	15485	3561	24776	4646	89312
	Totals	1550	39294	15485	3561	24776	4646	89312
NOVEMBER SETTLEMENT	<i>U.W.</i>	327	7402	3264	750	5223	979	17945
	Totals	327	7402	3264	750	5223	979	17945
NOVEMBER to JANUARY								
ADDITIONS								
REDUCTIONS								

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

Form 4 CD MILLER-BAYNE COMPANY, MINNEAPOLIS

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State of Minnesota

State of Minnesota

State of Minnesota

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

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 WALKER-BAYNE COMPANY, MINNEAPOLIS

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