

Unorganized No. 5

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

CASS

County, Minn., APR 9 1946.

Alfred Peterson Assessor of the Town of Unary #5

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.

J. L. Peterson County Auditor.

OFFICE OF COUNTY AUDITOR,

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property in any other state, which 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.
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.
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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.

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of R. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Unorganized No. 5 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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COLLECTIONS OF TAXES OF 1947, Town OF Unorganized No. 5, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 19..... to First Monday in Jan. 19.....	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19.....
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	10228 2117	7129 1905							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	30654 13575 58096 24961	27584 12216 52278 22461							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	14597	13135							
School Local 1 Mill, School Special, School State Loan, Deficiency C. O. B. + J.	1459 43310 21895 7298 41894	1313 33807 19703 6568 37698							
Total	270084	235797							

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C. O.	B. + J.	TOTALS
MARCH SETTLEMENT							
School District No. <i>Un. A.</i>	32	483		483	161	925	2084
" " " <i>Un. No.</i>	1427	42827		21412	7137	40969	113772
Totals	1459	43310		21895	7298	41894	115856
JUNE SETTLEMENT							
School District No. <i>Un. A.</i>	373	5597		5598	1866	10710	24144
" " " <i>Un. No.</i>	940	28210		14105	4702	26988	74945
Totals	1313	33807		19703	6568	37698	99089
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 Unorganized T. 5 of Cass Co.

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 W. R. McFarland, Ernest Flemming, Josephine M. & Grace J. Cherney, Sr., Frank Peterson, Harry Conn, Chas. L. Lawrence, Rose McFarland, and Indian Land.

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

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 1947, June Settlement 1947, Penalty, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts and payment dates.

Assessment Roll and Tax List of Real Property in the Tract # 5 of Cass Co.

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE		Total Assessed Value as Equalized by the Board of Review
										Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
Andrew J. Duffen		NE 1/4 of NE 1/4			37.71	165			150					50	55		
"		NW 1/4 of NE 1/4			39.15	174		159						53	58		
		SW 1/4 of NE 1/4															
		SE 1/4 of NE 1/4															
		NE 1/4 of NW 1/4			40	130		120					40	44			
		NW 1/4 of NW 1/4			40	132		120					40	44			
		SW 1/4 of NW 1/4															
		SE 1/4 of NW 1/4															
		NE 1/4 of SW 1/4															
State of Minnesota		NW 1/4 of SW 1/4															
		SW 1/4 of SW 1/4															
		SE 1/4 of SW 1/4															
		NE 1/4 of SE 1/4															
		NW 1/4 of SE 1/4															
		SW 1/4 of SE 1/4															
		SE 1/4 of SE 1/4															
					156.86	549		549					183	201			
						603		603					183	201			

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		TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS	
	District No.	District No.	District No.	District No.	District No.																				
	Rate	Rate	Rate	Rate	Rate																				
1						898	36	934			1st Half Paid	MAY 16 1947													
2						948	38	986			1st Half Paid	MAY 16 1947	5657		960							467	514		
6						718	30	748			SOLD FOR TAXES											748			
7						718	30	748			SOLD FOR TAXES											748			
20						3282	134	3416																	

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Assessment Roll and Tax List of Real Property in the Angus of Cass Co

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE								
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	Machinery Permanently Attached to Real Estate	LAND EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS		BUILDINGS AND OTHER STRUCTURES		MACHINERY		TOTAL TRUE AND FULL VALUE		RURAL		ALL OTHER		Machinery Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review			
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Homestead Up to \$4,000 20%		Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%				Over \$4,000 and Non-Homestead 40%	Dollars	Dollars
W. S. Moscrip	Dus Kulander	NE 1/4 of NE 1/4	27	144	29	43.25	437	216	437	144	72	144	72	144	72	144	72	144	72	144	72	144	72	144	72
"	"	NW 1/4 of NW 1/4				40	120	120	120	40	44	120	44	120	44	120	44	120	44	120	44	120	44	120	44
"	"	SW 1/4 of NW 1/4				40	120	120	120	40	44	120	44	120	44	120	44	120	44	120	44	120	44	120	44
"	"	SE 1/4 of NE 1/4																							
U. S. of America		NE 1/4 of NE 1/4	28																						
U. S. of America		NW 1/4 of NE 1/4																							
State of Minnesota		SW 1/4 of NW 1/4																							
State of Minnesota		SE 1/4 of NE 1/4																							
W. S. Moscrip		Lot 1				27	135	54	135	18	45	18	45	18	45	18	45	18	45	18	45	18	45	18	45
State of Minnesota		NE 1/4 of SW 1/4																							
State of Minnesota		NW 1/4 of SW 1/4																							
State of Minnesota		SW 1/4 of SW 1/4																							
State of Minnesota		SE 1/4 of SW 1/4																							
State of Minnesota		NE 1/4 of SE 1/4																							
State of Minnesota		NW 1/4 of SE 1/4																							
W. S. Moscrip		SW 1/4 of SE 1/4				40	159	78	159	26	53	26	53	26	53	26	53	26	53	26	53	26	53	26	53
		SE 1/4 of SE 1/4																							
						140.25	966	612	966	322	204	322	204	322	204	322	204	322	204	322	204	322	204	322	204

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		TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS																
	District No.	District No.	District No.	District No.	District No.				\$	cts.															\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
	Dollars	Dollars	Dollars	Dollars	Dollars																																			
1	72					1176	48	1224			PAID IN FULL	APR 21 1947	4625		1224																									
2	44					718	30	748																																
3	44					718	30	748																																
4																																								
5																																								
6																																								
7																																								
8																																								
9																																								
10	18					294	12	306			PAID IN FULL	APR 21 1947	4625		306																									
11																																								
12																																								
13																																								
14																																								
15																																								
16																																								
17																																								
18	26					424	18	442			PAID IN FULL	APR 21 1947	4625		442																									
19																																								
20	204					3330	138	3468																																

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Assessment Roll and Tax List of Real Property in the Town of Wray of Wyo H 5

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
											Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
U. S. of America		1	NE 1/4 of NE 1/4	Lot 5	30 144 30													
U. S. of America		2	NW 1/4 of NE 1/4	" 6														
		3	SW 1/4 of NE 1/4															
		4	SE 1/4 of NE 1/4															
		5																
		6	NE 1/4 of NW 1/4															
		7	NW 1/4 of NW 1/4															
		8	SW 1/4 of NW 1/4															
		9	SE 1/4 of NW 1/4															
		10																
		11	NE 1/4 of SW 1/4															
		12	NW 1/4 of SW 1/4															
		13	SW 1/4 of SW 1/4															
		14	SE 1/4 of SW 1/4															
		15																
		16	NE 1/4 of SE 1/4															
		17	NW 1/4 of SE 1/4															
		18	SW 1/4 of SE 1/4															
		19	SE 1/4 of SE 1/4															
		20																

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		TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS																
	District No.	District No.	District No.	District No.	District No.				\$	cts.															\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
	Rate	Rate	Rate	Rate	Rate				Mills	Mills															Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
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Form 4 CD - MILLER-BAYNE COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
											Acres	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%				
<i>Louis W. H. Fisher</i>	<i>Wilfred R. & Selma Montcalm</i>	<i>1 ac NW 1/4 NW 1/4 Sec 28 T29R14S28</i>				<i>209</i>	<i>702</i>		<i>911</i>	<i>100</i>	<i>137</i>	<i>Laverne's home</i>	<i>232</i>	<i>237</i>				
		<i>2.2 acres to Dorman</i>				<i>190</i>			<i>872</i>	<i>98</i>	<i>134</i>							
		<i>SE 1/4 of NE 1/4 Lot 2 less 3 1/2 acs. "platted" "Vintage Lake"</i>	<i>30</i>			<i>504</i>	<i>3000</i>		<i>3504</i>		<i>1168</i>		<i>1168</i>	<i>1168</i>				
<i>Ernest Hemming</i>	<i>Richard's Land Improvement Co.</i>	<i>NW 1/4 of NE 1/4 NE 1/4 of NW 1/4</i>	<i>30</i>									<i>Auditors acct added 1/19/50 % dropped from rolls in 1918 thru error</i>						
		<i>SW 1/4 of NW 1/4</i>																
		<i>SE 1/4 of NW 1/4</i>																
<i>Ernest Hemming</i>		<i>Lot 1 less Rt. Wy.</i>				<i>114</i>			<i>114</i>		<i>38</i>		<i>38</i>	<i>38</i>				
		<i>NE 1/4 of SW 1/4</i>				<i>105</i>			<i>105</i>		<i>35</i>		<i>35</i>	<i>35</i>				
		<i>NW 1/4 of SW 1/4</i>																
		<i>SW 1/4 of SW 1/4</i>																
		<i>SE 1/4 of SW 1/4</i>																
<i>U. S. of America</i>	<i>Ernest Hemming</i>	<i>E. 30 acres of Lot 3</i>				<i>165</i>			<i>165</i>		<i>55</i>		<i>55</i>	<i>55</i>				
	<i>U. S. of America</i>	<i>NE 1/4 of SE 1/4 Lot 3</i>				<i>150</i>			<i>150</i>		<i>50</i>		<i>50</i>	<i>50</i>				
		<i>NW 1/4 of SE 1/4</i>																
		<i>SW 1/4 of SE 1/4</i>																
		<i>SE 1/4 of SE 1/4</i>																
<i>Lloyd Dorman</i>		<i>all that part of NW 1/4 of NW 1/4 of Sec. 29 which lies So. of N.W. Rt. Wy. (see map) 29</i>				<i>25</i>	<i>50</i>		<i>75</i>	<i>15</i>	<i>15</i>		<i>15</i>	<i>15</i>				
						<i>25</i>			<i>75</i>		<i>15</i>		<i>15</i>	<i>15</i>				
						<i>929</i>	<i>3752</i>		<i>4681</i>	<i>113</i>	<i>1372</i>		<i>1485</i>	<i>1513</i>				
						<i>4769</i>			<i>4769</i>	<i>118</i>	<i>1398</i>							

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		TOTAL 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										
	District No.	District No.	District No.	District No.	District No.				\$ cts.	\$ cts.												\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Rate	Rate	Rate	Rate	Rate																										
	<i>162.35</i>	<i>178.95</i>				<i>6.6</i>	<i>6.6</i>																								
	<i>4100</i>	<i>137</i>				<i>1784</i>	<i>90</i>			<i>4318</i>	<i>1</i>	<i>PAID IN FULL DEC 8 1947</i>	<i>12717</i>							<i>4318 345</i>											
	<i>1168</i>					<i>19080</i>	<i>770</i>			<i>19850</i>	<i>5</i>	<i>1st Half Paid JUN 7 1947 8108</i>	<i>8108</i>	<i>9925</i>						<i>9925</i>											
												<i>2nd Half Paid OCT 28 1947 11457</i>	<i>11457</i>																		
	<i>132</i>									<i>2460</i>											<i>24.60 1/19/50</i>										
	<i>38</i>					<i>620</i>	<i>26</i>			<i>646</i>	<i>10</i>	<i>1st Half Paid JUN 7 1947 8108</i>	<i>8108</i>	<i>323</i>						<i>323</i>											
												<i>2nd Half Paid OCT 28 1947 11457</i>	<i>11457</i>																		
	<i>55</i>					<i>898</i>	<i>36</i>			<i>934</i>	<i>16</i>	<i>1st Half Paid JUN 7 1947 8108</i>	<i>8108</i>	<i>467</i>						<i>467</i>											
												<i>2nd Half Paid OCT 28 1947 11457</i>	<i>11457</i>																		
	<i>15</i>					<i>246</i>				<i>246</i>	<i>20</i>	<i>PAID IN FULL MAY 17 1947 5682</i>	<i>5682</i>	<i>246</i>																	
	<i>15</i>	<i>100 = 115</i>				<i>20844</i>	<i>832</i>			<i>4258</i>																					
	<i>1261</i>	<i>137 = 1398</i>				<i>25072</i>	<i>922</i>			<i>25994</i>																					
	<i>1276</i>	<i>237 = 1513</i>																													

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