

ASSESSMENT & TAX LIST
Unorganized No. 5
1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, CASS County, APR 15 1947.

Alfred Peterson Assessor of the Town of Arroyo #5 According to the requirements of law, I herewith deliver to you the Assessment Books for the said Town of Arroyo #5 for the year 1947, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1946, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Personal Property, and to make such changes in Real Estate as are required in the odd-numbered year, 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 to 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. 273.22. By whom listed. Personal Property shall be listed in the manner following: 1. Real Estate, being a resident of this state, shall list all of his *** personal property.

2. He shall also list separately, and in the name of his principal, all money and other personal property, ***.

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

4. The property of a person who is deceased shall be listed by the executor of 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, shall be listed 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 banks, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed in the residence, or in the principal place of business of such person, in the county, town, or district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property of merchants and manufacturers shall be listed and assessed in the county, town, or district where their business is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property is connected with and resides in the county, town, or district where the farm is situated, and if the farm is situated in several towns or districts, it shall be listed and assessed in the town, or district, in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed in the county, town, or district, and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where the same is usually kept.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, oil, water, or other petroleum products, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies. Personal property of electric light and power companies, or other petroleum products, shall be listed and assessed in the county, town, or district where their business is carried on ***.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city, village, or town, shall be listed and assessed in the county, town, or district, in which the principal place of business of such company is located.

Sec. 273.38. Merchants; Corpn's. Every merchant required to list his property shall state also the value of his property pertaining to his business, and the value of his property in any city, village, or town, in which the principal place of business of such merchant is located.

Sec. 273.39. Merchants; Corpn's. Every merchant required to list his property shall state also the value of his property pertaining to his business, and the value of his property in any city, village, or town, in which the principal place of business of such merchant is located.

Sec. 273.40. Merchants; Corpn's. Every merchant required to list his property shall state also the value of his property pertaining to his business, and the value of his property in any city, village, or town, in which the principal place of business of such merchant is located.

Sec. 273.41. Merchants; Corpn's. Every merchant required to list his property shall state also the value of his property pertaining to his business, and the value of his property in any city, village, or town, in which the principal place of business of such merchant is located.

Sec. 273.42. Merchants; Corpn's. Every merchant required to list his property shall state also the value of his property pertaining to his business, and the value of his property in any city, village, or town, in which the principal place of business of such merchant is located.

Sec. 273.43. Merchants; Corpn's. Every merchant required to list his property shall state also the value of his property pertaining to his business, and the value of his property in any city, village, or town, in which the principal place of business of such merchant is located.

Sec. 273.44. Merchants; Corpn's. Every merchant required to list his property shall state also the value of his property pertaining to his business, and the value of his property in any city, village, or town, in which the principal place of business of such merchant is located.

Sec. 273.45. Merchants; Corpn's. Every merchant required to list his property shall state also the value of his property pertaining to his business, and the value of his property in any city, village, or town, in which the principal place of business of such merchant is located.

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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.

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Sec. 273.46. Merchants; Corpn's. Every merchant required to list his property shall state also the value of his property pertaining to his business, and the value of his property in any city, village, or town, in which the principal place of business of such merchant is located.

Sec. 273.47. Merchants; Corpn's. Every merchant required to list his property shall state also the value of his property pertaining to his business, and the value of his property in any city, village, or town, in which the principal place of business of such merchant is located.

Assessment of

Form 314 MILLER-DAY COMPANY, MINNEAPOLIS

NAME OF OWNER

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Treasurer's Office, Cass County, Minnesota

RECEIVED this first Monday (being the 5th day) of January, A. D. 1948, of L. G. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Norg. 5 in said County for the year A. D. 1947, as specified above and amounting to 100 Dollars

Paul D. 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 1947.

WITNESS my hand and official seal, the _____ day of _____ 1948.

(SEAL) _____ County Auditor.

JAN - 3 1949 194

Office of County Treasurer, Cass County, Minnesota

To L. G. Peterson, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Norg. 5 in said County for the year 1947, 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 receipted 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 D. Jewell
County Treasurer.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1949, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1947; that I have compared the said list with the Statements receipted 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.

Assessment of

Form 335 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,
LEVIED IN THE Township of Unyog OF County of Cass

RATES AND TAXES
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										RATE OF SCHOOL TAXES										TAXES LEVIED									
	Dollars	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	Total Rate of Town Tax	Local 1 Mill	Special	Transp.	State Loan	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Transp.	C.O.	B.I.D.	Total School Taxes	FUNDS	Rate	Amounts									
1			9264	16439	22856	48559					302	22.	7.2	48.	18.	95.2					10.	1.	15.	15.	1.8	5.	27.1	64.9	173.12	926	13896	13896	1668	4032	25105	60123	State Revenue,									
2											407																																			
3											709																																			
4																																														
5																																														
6																																														
7																																														
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Assessed Val.: Rural 25703, All other P.P. 22856, Total 48559

Real Est. H. 4498, P.P. 21205, N.H. 22856, Total 48559

173.12 / 4.07 = 177.19

188.17 / 4.07 = 192.19

Total Levy, \$ 9174.46

17890, 14665, 106822, 34954, 233075, 87398, 4622.49, 48551, 4856, 131781, 72839, 8741, 24280, 131594, 3740.91, 9174.46

4856, 131781, 72839, 8741, 24280, 131594, 3740.91

Real Estate 4781.60, P.P. 4392.86, Total 9174.46

I, L. E. Peterson, Auditor of said County and State of said, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Twp. of Unyog, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1947, 23 day of December, A. D. 1947. Witness my hand and official seal, this 23 day of December, A. D. 1947.

SEAL

145-2-144-26, 144-27, 144-28-2, 144-29-29, 144-30, 144-30, 145-26, 145-27

Assessment Roll and Tax List of Real Property in the town of Unary #5

Form 4 CD WALKER-DAVIS COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Headed or No	Indicate Agricultural or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE Dollars			
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.				Number of Acres of Land Acres 100ths	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL		ALL OTHER			MACHINERY Permanently Attached to Real Estate Dollars	TOTAL ASSESSED VALUE Dollars	Total Assessed Value as Equalized by the Board of Review 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%				
		1	NE 1/4 of NE 1/4			12 144 26															
		2	NW 1/4 of NE 1/4																		
		3	SW 1/4 of NE 1/4																		
		4	SE 1/4 of NE 1/4																		
State of Minnesota		5	Let 6																		
		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																		
State of Minnesota		10	Let 7																		
		11	NE 1/4 of SW 1/4																		
		12	NW 1/4 of SW 1/4																		
State of Minnesota		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																		
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Cass County, Minnesota, for Taxes for the Year 1947.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead Mills	State Tax on Non-Homestead Mills	SPECIAL TAXES \$ cts.	TOTAL TAXES \$ cts.	PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1948 \$ cts.	June Settlement 1948 \$ cts.	Penalty \$ cts.	November Settlement 1948 \$ cts.	Penalty \$ cts.	Collections to First Monday in January 1949 \$ cts.	Penalty \$ cts.	Delinquent on First Monday in January 1949 \$ cts.	Total Delinquent Tax and Penalty \$ cts.	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate Mills	Rate Mills	Rate Mills	Rate Mills	Rate Mills	Rate Mills																	
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Assessment Roll and Tax List of Re

Form 4 CD MILLER-DAY COMPANY, MINNEAPOLIS

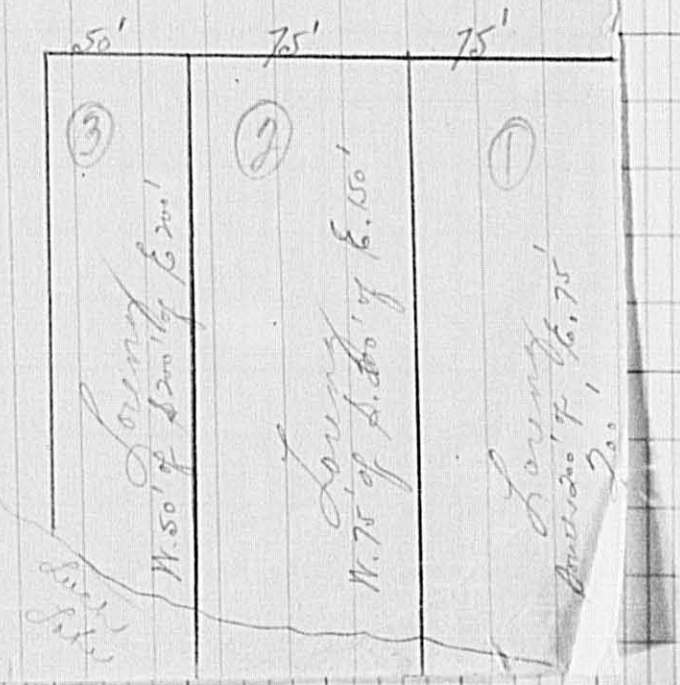
DESCRIPTION OF PROPERTY

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block
Walter Oscar Erxleben + Sally G. Erxleben		W. 50' of S. 200' of E. 200' of NE 1/4 of NE 1/4 of Lot 2	17	144
"	"	W. 75' of S. 200' of E. 150' of NW 1/4 of NE 1/4 of Lot 2		
"	"	S. 200' of E. 75' of Lot 2 SW 1/4 of NE 1/4		
James E. + Helen B. Linn + William J. + Stella J. York		Lot 2, less S. 200' of E. 200' SE 1/4 of NE 1/4		
John D. + K. E. McCarthy		NE 1/4 of NW 1/4 SE 1/4 of NE 1/4		
E. L. Fairbanks		NE 1/4 of NE 1/4		
"		NE 1/4 of NW 1/4 SE 1/4 of NE 1/4		
Russell Lego		7.68 ac. of Lot 2 NW 1/4 of NW 1/4		
		SW 1/4 of NW 1/4		
		SE 1/4 of NW 1/4		
		NE 1/4 of SW 1/4		
		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		

12590

John L. + ... 17-144-28

Book Lot 2 ... 17-144-28



TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
Dollars	Dollars	Dollars

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
	District No. 241	District No. 241	District No. 241	District No. 241	District No. 241	District No. 241																	
1	4241						4172		4172	1	PAID IN FULL	MAY 14 1948											
2	119						2060	48	2108	2	PAID IN FULL	MAY 14 1948											
3	19						328	08	336	3	PAID IN FULL	MAY 14 1948											
4	675	205					11686	274	12000	4	2nd Half Paid	OCT 11 1948											
5	57	756					986	24	1010	5	1st Half Paid	JUN 24 1948											
6	57						986	24	1010	6													
7	65						1126	26	1152	7													
8										8													
9										9													
10										10													
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 1233-961 = 2194
 18078 308
 21344 404
 39422 712
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Cass County, Minnesota, for Taxes for the Year 1947.

Assessment Roll and Tax List of Real Property in the Town of Unang. #5

Form 4 CD

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	Rng.	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	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
State of Minnesota		1	NE 1/4 of NE 1/4	14	144	30											Un	
State of Minnesota		2	SW 1/4 of SW 1/4	22	144	30												
State of Minnesota		3	SE 1/4 of SW 1/4															
A. S. Hailand		4	SE 1/4 of NE 1/4 Lot 4	23	144	30											28.75	
Harold O. Peterson		5	" 5	24	144	30											23.60	
M. J. Cummings & Archibald J. Cyr		6	NE 1/4 of NW 1/4 Part of Lot 7														1.90	
Martha E. Goss		7	NW 1/4 of NW 1/4 Lot 4														32.35	
H. W. Christensen & Fred W. Lundgren		8	SW 1/4 of NW 1/4 Lot 7 less part seed (1.9)														3.76	
State of Minnesota		9	SE 1/4 of NW 1/4 Lots 3+6															
Arthur + Servatius Oehler		10	Lot 1	25	144	30											6.75	
State of Minnesota		11	SW 1/4 of NW 1/4	26	144	30												
State of Minnesota		12	NW 1/4 of SW 1/4															
S. W. Gerber		13	SW 1/4 of SW 1/4 Lot 1														17.65	
		14	SE 1/4 of SW 1/4															
		15																
State of Minnesota		16	NE 1/4 of SE 1/4	27	144	30												
State of Minnesota		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																

114.76

Cass County, Minnesota, for Taxes for the Year 1947.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS	
	No. No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate																		
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																		
1																								
2																								
3																								
4	29						502	12	514															
5	409						11550	166	11716															
6	42						728	18	746															
7	58						1004	24	1028															
8	64						1108	26	1134															
9																								
10		566					10648	230	10878															
11																								
12																								
13	36						624	14	638															
14																								
15																								
16																								
17																								
18																								
19																								
20																								

H 229 205
NH 229 975
229 = 1180 = 1409

22198 396
396 94
22164 490

26654

144-27 144-28 144-29 144-30 145-26 145-27 145-28 145-29 145-30

Assessment Roll and Tax List of Real Property in the Town of Unarg. #5

Form 4-C WILCOX-DAVIS COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE Dollars	
		Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land Acres 100ths	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate Dollars	TOTAL ASSESSED VALUE Dollars		Total Assessed Value as Equalized by the Board of Review 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%				
		Lakeview Resort (in sec. 30-144-28)																
Russell Lego			1	1														
"			2															
"			3															
Chas. M. Dunnington			4															
Russell Lego			5															
"			6															
"			7															
"			8															
"			9															
"			10															
"			11															
"			12															
"			13															
"			14															
"			15															
"			16															
"			17															
"			18															
"			19															
"			20															

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					Tax including State Homestead Mills	State Tax on Non-Homestead Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty 1948	November Settlement 1948	Penalty 1948	Collections to First Monday in January 1949	Penalty 1949	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS	
	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate																		
1						34			34														
2						34			34														
3						34			34														
4						346	08		354														
5						34			34														
6						866	20		886														
7						34			34														
8						34			34														
9						866	20		886														
10						34			34														
11						34			34														
12						34			34														
13						34			34														
14						34			34														
15						34			34														
16						34			34														
17						34			34														
18						34			34														
19						34			34														
20						34			34														
						2656			2704														

144-27 144-28 144-29 145-26 145-27 145-28 145-29 146-26 146-27 146-28 146-29

Postage Extra

