

ASSESSMENT & TAX LIST

Walden

1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1945

County, Minn.,

APR 18

1945

Melvin W. Anderson, Assessor of the Town of Walden

According to the requirements of law, I herewith deliver to you the Assessment Books for the said

Town of Walden

Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, 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 in this book.

L. C. PETERSON

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 separately, and in the name of his principal, all money and other personal property invested, owned, or otherwise controlled by him as agent or attorney. ***

Sec. 273.27. Certain personal property; where listed. All money, securities, bonds, stocks, and other personal property, held by his guardian, or by the person having the management of his estate, shall be listed by the trustee of the estate of a deceased person, by the executor of a will, or by a receiver, by each receiver.

Sec. 273.28. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a partner or agent thereof, shall be listed in the town or district where his business is carried on.

Sec. 273.30. Farm property of non-residents. When the owner of livestock or other personal property connected with the operation of a farm, or when the owner of a tract of land, is not a resident of this state, the value of his property shall be listed and assessed in the town or district in which the farm is situated in several towns or districts, it shall be listed in the town or district in which the principal place of business is located.

Sec. 273.32. Elevators. The personal property of an elevator, with the machinery and fixtures therein, situated upon any railroad company which are not in good faith owned, operated, or controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Electric light and power companies. The personal property of an electric light and power company, or of a partner or agent thereof, 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 of other than personal property lying inside of the corporate limits of other individuals and partnerships supplying electric power, shall be listed and assessed in the town or district where situated.

Sec. 273.38. Manufacturers. Every manufacturer required to list for taxation any property the product of which is sold or otherwise disposed of in this state, shall list such property and derive no profit from its sale.

Sec. 273.39. Manufacturers. Every manufacturer required to list for taxation any property the product of which is sold or otherwise disposed of in this state, shall list such property and derive no profit from its sale.

Sec. 273.40. Manufacturers. Every manufacturer required to list for taxation any property the product of which is sold or otherwise disposed of in this state, shall list such property and derive no profit from its sale.

Sec. 273.41. Manufacturers. Every manufacturer required to list for taxation any property the product of which is sold or otherwise disposed of in this state, shall list such property and derive no profit from its sale.

Sec. 273.42. Manufacturers. Every manufacturer required to list for taxation any property the product of which is sold or otherwise disposed of in this state, shall list such property and derive no profit from its sale.

Sec. 273.43. Manufacturers. Every manufacturer required to list for taxation any property the product of which is sold or otherwise disposed of in this state, shall list such property and derive no profit from its sale.

Sec. 273.44. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the time of the decedent's death.

Sec. 273.45. Personal property of decedents. The personal property of a minor under guardianship shall be listed and assessed at the time of the minor's death.

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 appointment.

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 was last listed.

Sec. 273.05. Examination under oath. Whenever the assessor shall be required to examine any person, or any other person, company, or corporation, he shall make a full, fair, and complete list thereof, he may examine such person, company, or corporation, and he shall make a full discovery under oath, of any matter which he knows to be false, shall be guilty of perjury.

Sec. 273.06. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be ascertained from the facts, the assessor shall determine the place for listing and assessment shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Department of State.

Sec. 273.07. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.08. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.09. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.10. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.11. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.12. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.14. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.15. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.16. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.17. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.18. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.19. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.20. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.21. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.22. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.23. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.24. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.25. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.26. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.27. 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 value, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Walden, Cass

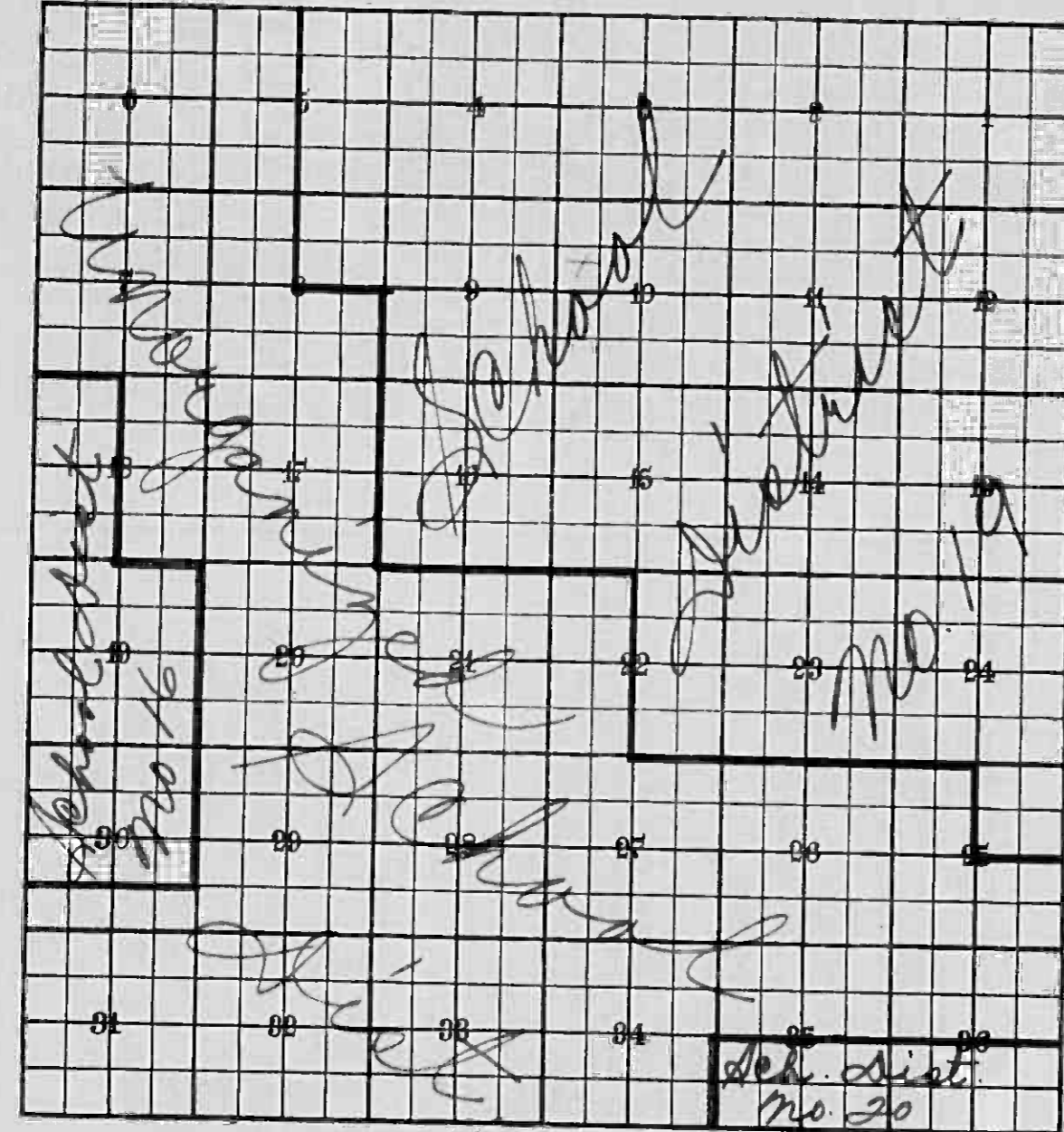
INDEX TO SECTIONS

SECTION PAGE

Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 137 Range No. 30 Mer. P. M.



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the _____ of _____ in the _____
County of _____ for the Year Ending May 1, 1945.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of 1/4 Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat, and all Other Grains	★ Tax of 1/4 Mill Per Bushel		★ Total Tax		REMARKS	
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.		

Note ★ Assessors will not fill these Columns

List of Lands in the _____ of _____ County of _____, Minn., for the Year 19____, Which have Become Homesteads or Ceased to be Homesteads

Form 214 Miller-Davis Company, Minneapolis, State Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS						LANDS CEASING TO BE HOMESTEADS															
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Sec. or Lot	Town or Range	Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY										
		SUBDIVISION									Acres	100ths	SUBDIVISION				Acres	100ths			

Chas & Lucy Sleeth 19 $\frac{1}{2}$ SW 4 3 13 80

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

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.
Assessment of Taxable Unplatted Real Property in the Town of Halden, County of Cass, Minn., for the Year 1945.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead Yes or No	ASSESSOR'S VALUATIONS										
		Subdivision	Sec. or Lot	Twp. or Block	Rge.		Number of Acres of Land Acres 100e	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$1,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Land including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by the 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							
State of Minnesota (Cont. to Melvin Davidson)		Govt Lot 2	2	137	30	38.43	Yes	300			300	60					
Paul E. & Emma Lindberg		NE 1/4 of NW 1/4	12	137	30	40	Yes	300			300	60					
Fridthjof Pedersen		NW 1/4 of NW 1/4	20	137	30	40	Yes	300			300	60					
State of Minnesota (Cont. to Clarence V. Williams)		NE 1/4 of SE 1/4	24	137	30	40	Yes	300			300	60					
State of Minnesota (" " Norbert Filsmeyer)		SE 1/4 of NW 1/4	27	137	30	40	Yes	300			300	60					
Fridthjof Pedersen		NW 1/4 of NW 1/4	29	137	30	40	Yes	300			300	60					

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE July OF Walden

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	State Rev. Mills	State Sch'l Mills	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	Rev. Mills	R. & B. Mills	Wel. Int. Mills	Bonds and Int. Mills	Total Rate of County Tax Mills	Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Total Rate of Town Tax Mills	Local 1 Mill Mills	Special Mills	Dist. Def. Mills	Bonds Mills	Bonds Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	Local 1 Mill Mills	Special Mills	State Loan Due #1	Bond A Mills	Bond B Mills	3.0	Total School Taxes	FUNDS	Rate	Amounts									
16			3030							1.56	21.4	8.5	36.4	17.9	84.2	4.5	10.	1.		15.5	1	30					31.	13226	316	9474				4790	State Revenue,											
19			21573																								66.9	168.16	2157	32360		13590	308.49	14238.5	1443.27	State School,										
20			1459																								31.	132.26	181	5436		1928	43.77	20.20	25069	Teachers Insurance,										
Wm			21400																								54	155.24	2140	32100		271.20	126.00	115560	State Debt - Non-Homestead,											
																											69.	170.24	463	13599		60.23	92.66	231.7	State Debt - Homestead,											
																																				County Revenue,										
																																					County Road and Bridge,									
																																					County Welfare,									
																																					Bonds and Interest									
																																					Town Revenue,									
																																					Town Road and Bridge,									
																																						Town Drag,								
																																						Town State Loan,								
																																						School Local 1 Mill,								
																																					School Special,									
																																					School State Loan,									
																																						Due # 1,								
																																						Bond & Interest								
																																							Deficiency							
																																							A Bonds							
																																							B Bonds							
																																							Capital Outlay							

Total Number of Acres 19,620.66
 State of Minnesota,)
 COUNTY OF CASS) ss.
 Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the July of Walden, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1945
 Witness my hand and official seal, this 28th day of December, A. D. 1945
 SEAL

L. C. Peterson
 County Auditor

Total Levy, \$ 9142.04

5563
102457
15518
33843
87297
16258
58383
13017
332326
914204

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

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Gertrude M. Hill

State of Minnesota

State of Minnesota

Gertrude M. Hill

Gertrude M. Hill + Victor Strom

State of Minnesota

State of Minnesota

State of Minnesota

Gertrude M. Hill + Victor Strom

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

Gertrude M. Hill

State of Minnesota

State of Minnesota

State of Minnesota

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

2026 1

2026 2

2848 6

1432 7

1432 8

1432 12

2338 19

13534 20

2026 2229

2026 2229

2848 2133

1432

1432

1432

2338 2572

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Robert Paulson
" "
" "
" "

Geo + Martha Yancey Hedore + Thelma Will
" "
" "
" "

Frank L. Schamp Archie P and Helen Schamp
" "
" "
" "

Robert Paulson
" "
J. L. Schamp Archie P and Helen Schamp
" "

645
1578

7515
6240

5670
9416

7461
6996

7515
2052

7461
2188

26540 357
26897

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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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns for Assessor's Valuation, Equalized Values, School District Valuations, and Taxes. Rows list property owners like Robert L. Mentor, John Wilson, Alfred Pederson, and others, with their respective land parcels and tax amounts.

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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

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Harvey & Amanda Halverson

Herbert & Edith Hilsmeyer

Ancil E. Wood

Laurence Zuppon & Herbert & Frances Zuppon

Herbert Zuppon

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

1st Half Paid NOV 6 1946
2nd Half Paid NOV 6 1946
9311
2859
1st Half Paid NOV 6 1946
2nd Half Paid NOV 6 1946
11704
2859

Balance Paid NOV 13 1946
1st Half Paid JUL 1 8 1946
634
460

PAID IN FULL APR 8 1946
PAID IN FULL APR 1 8 1946
PAID IN FULL APR 1 8 1946
PAID IN FULL APR 1 8 1946
4508
7130

PAID IN FULL JUL 2 1946
PAID IN FULL JUL 3 1946
8213
5266
PAID IN FULL JUL 3 1946

60 due bal

1094
1094 81203
824 926

H 1321 22220

22220

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

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Cass County, Minnesota, for Taxes for the Year 1945.

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E. J. Crimins
Elizabeth Zupon

E. J. Crimins

Dec. + Elizabeth Zupon
Elizabeth Zupon

Dec. + Elizabeth Zupon

Julia A. Olson

Hirst Natl. Bk., Clearbrook
Chas. + Anna Terenty

E. J. Crimins

Hirst Natl. Bk., Clearbrook
Chas. + Anna Terenty

E. J. Crimins

Abate # 2742
" # 2742

901 # 616 9272
9562
18834

18834

3.80 \$ 4.18 Due 7.30
3.50 \$ 3.85

15.45 \$ 17.00
3.80 \$ 4.18
3.80 \$ 4.18
5.05 \$ 5.56

3002

4.83
9.52

3.24

