

ASSESSMENT & TAX LIST

**Wilkinson**

1943



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 9 1943.

GASS

County, Minn.

1943.

Val McSwanett, Assessor of the Town of Wilkinston

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

for the said ... 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 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.

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. 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...

Sec. 273.27. Certain personal property when listed. All household machinery, wearing apparel of members of the family, and all personal property used by the owner of such property...

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or manufacturer shall be listed in the town or district where his business is carried on \*\*\*.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside upon the farm is situated, provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in each of them in which the principal part of the 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 the land of any railroad company which are not in possession of such company shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.36. Personal property of electric light and power companies. The personal property of electric light and power companies shall be listed and assessed where situated or brought in this state shall be listed and assessed where situated \*\*\*.

Sec. 273.37. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed where situated or brought in this state shall be listed and assessed where situated \*\*\*.

Sec. 273.41. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a person under guardianship shall be listed and assessed at the place of listing before the approval of the guardian, 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 place of listing before the approval of the assignee or receiver, where the ward resides.

Sec. 273.47. Personal property procuring from one county, town, or district. Personal property procuring from one county, town, or district shall be listed and assessed in the county, town, or district from which it was procured.

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 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 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.

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 provided in this section, the assessor shall determine the place for listing and assessing shall be determined by the county board of equalization; and if between different counties or places in different counties, by the Department of Taxation.

Sec. 273.25. Lists to be verified. Every person responsible for the listing of personal property shall be verified by him, a verified statement of all personal property owned by him on May 1 of the current year shall be submitted to the assessor, and in such statement shall be included a list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, father, or other person, company, or corporation, and shall be verified by him on May 1 of the current year.

Sec. 273.68. 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 thereon, enter any dwelling house, building, or structure, and view the same and the property thereon.

Sec. 620.05. False statement regarding taxes. Every person who knowingly makes a false statement regarding taxes, or who knowingly makes a false statement regarding the amount of value of such property, and thereon, enter any dwelling house, building, or structure, and view the same and the property thereon.

Sec. 273.13. Classification of property—Subdivision 1. How property tax and not subject to taxation as provided by this section. Subdivision 1. Class 1. Iron ore whether mined or unmined shall be valued at its true and full value. If unmined, it shall be assessed at 20 per cent of its true and full value.

Subdivision 2. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other articles of personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 3. Class 3. All agricultural products, except as provided by class three "a," and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therein, and all implements and machinery, whether fixtures or otherwise, except as provided by class three "c," and all unimproved real estate, except as provided by class three "e," and all unimproved real estate, except as provided by class three "f," shall be valued and assessed at 35 per cent of the full and true value thereof.

Subdivision 4. Class 4. All agricultural products, except as provided by class three "a," and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therein, and all implements and machinery, whether fixtures or otherwise, except as provided by class three "c," and all unimproved real estate, except as provided by class three "e," and all unimproved real estate, except as provided by class three "f," shall be valued and assessed at 35 per cent of the full and true value thereof.

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

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery, whether fixtures or otherwise, and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All agricultural products, except as provided by class three "a," and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therein, and all implements and machinery, whether fixtures or otherwise, except as provided by class three "c," and all unimproved real estate, except as provided by class three "e," and all unimproved real estate, except as provided by class three "f," shall be valued and assessed at 35 per cent of the full and true value thereof.











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

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 24 Miller-Davis Company, Minneapolis, State—Form No. 67

LANDS BECOMING HOMESTEADS

NAME OF OWNER  
 School District  
 DESCRIPTION OF PROPERTY  
 SUBDIVISION  
 Sec. or Lot  
 Town or Block  
 Range  
 Number of Acres of Land  
 Acres 100ths

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER  
 School District  
 DESCRIPTION OF PROPERTY  
 SUBDIVISION  
 Sec. or Lot  
 Town or Block  
 Range  
 Number of Acres of Land  
 Acres 100ths

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-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS

DESCRIPTION

Sec. or Lot  
 Town or Block  
 Range

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

*Brickson Albert*

*NW-SW - Sec 5*

*Sec 194 31*

*100*

*Milk House*

*20*



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-DAVIS 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 Town of Wilkinson, 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-DAVIS COMPANY, MINNEAPOLIS

DESCRIPTION OF PROPERTY

ASSESSOR'S VALUATIONS

EQUALIZED VALUATIONS

NAME OF OWNER	School District	SUBDIVISION	Sec. or Lot	Twp. or 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 and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 4 40 per cent Class 3C 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							
William J. Halliday	Un	Lot 4	3	144 31	48 65	H	180			200	46		40			
Albert Fuhrman	Un	NW 1/4 of SE 1/4	8		40	H	40			40	8		8			
Elmer L. & Vienna A. LaPlante	Un	SW 1/4 of NE 1/4	9	144 31	40	H	160			160	32		32			
"	"	SE 1/4 of NE 1/4	"	"	40	"	"			"	"		"			
Mred P. & Lydia M. Grabow	"	SW 1/4 of SE 1/4	"	"	40	H	190			190	38		38			
George M. Kennett	Un	SW 1/4 of NW 1/4	10	144 31	40	"	160			160	32		32			
Claude South	"	NW 1/4 of SW 1/4	"	"	40	H	150			150	30		30			
Claude M. South	"	NE 1/4 of SW 1/4	11	144 31	40	"	40			40	8		8			
"	"	NW 1/4 of SW 1/4	"	"	40	"	40			40	8		8			
"	"	SE 1/4 of SW 1/4	"	"	40	"	45			45	9		9			
Mred P. & Lydia M. Grabow	"	NW 1/4 of NE 1/4	16	144 31	40	H	220	25		245	49		49			
"	"	SW 1/4 of NE 1/4	"	"	40	H	160			160	32		32			
"	"	Govt. Lot 2	"	"	45	H	45			45	9		9			



Assessor's

FORM 316 MILLER-DAY COMPANY, MINN.

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3<sup>rd</sup> 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 Wilkinson in said County for the year A. D. 1943,  
 as specified above and amounting to three thousand four hundred  
fifty & 8/100 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 Wilkinson 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.







Assessor's

FORM 316 MILLER-DATA COMPANY, MINN.

NAME OF OWNER

COLLECTIONS OF TAXES OF 1943, Township OF Wilkinson, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1943	JUNE SETTLEMENT 1943	NOV. SETTLEMENT 1943	Amount Collected from Nov. 1942 to First Monday in Jan. 1943	REDUCTIONS	Total Reductions and Cancellations	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1943
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	44 1115 384	44 2079 1328	44 432 453	40 18						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, Sewer	6942 1440 11260 6206 192	24011 4979 38949 21466 664	8192 1699 13289 7324 227	321 67 521 287 69						
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	1601 359 320	5532 12172 1106	1888 4153 378	74 163 15						
School Local 1 Mill, School Special, School State Loan, Deficiency B.O. B.S.	320 10925 3199 3199 2559 960	1107 23260 10942 11065 8754 3283	377 7551 3653 3775 2923 1095	15 296 148 148 118 44						
Money and Credits,										
	54141	170699	57409	2284	1756	11704		486		47573

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	B.O.	B.S.	TOTALS
MARCH SETTLEMENT	Un	94 286	1870 9055	935 2264	235 2264	248 1811	231 679	4863 16299
	Totals	320	10925	3199	3199	2559	960	21162
JUNE SETTLEMENT	Un	12 1035 60	183 20695 2382	10347 596	122 10347 596	8278 476	3104 179	53806 4289
	Totals	1107	23260	10943	11065	8754	3283	58412
NOVEMBER SETTLEMENT								
NOVEMBER to JANUARY	Un	15	296	148	148	118	44	769
	Totals							769
ADDITIONS								
	Totals							
REDUCTIONS								
	Totals							



Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilkinson, Cass County, Minnesota, for Taxes for the Year 1943.

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-SAYRE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Harry B. & Gladys Bencker and Earl F. Woods.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts like 606 and 4865.











































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 WALKER-BAYNE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Mary M. Harbough, Fred P. & Lydia M. Grabow, Erick A. Hoglund, Francis Raczynski.

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

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 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for districts 1, 2, 3, 13, 14, 16, 17, 20.







Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

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.

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, 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 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.



































































