

ASSESSMENT & TAX LIST

Wilkinson

1944

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 6 1944.

County, Minn.

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Vol. Me. Kennellt Assessor of the Town of Wilkinson

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 hereto annexed.

A form of the return to be signed by you is appended in this book. J. S. Johnson 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. 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. 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 real, personal, and other property...

Sec. 273.20. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the state, the property shall be listed by the person in charge of the farm...

Sec. 273.23. Pipeline companies. Personal property of \*\*\* gas, gasoline, or other petroleum products \*\*\* shall be listed and assessed in the county, town, or district where the same is usually located.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list his property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in the same.

Sec. 273.37. Personal property of electric light and power companies in cities and villages. Personal property, other than real property lying inside of the corporate limits of any city of the first class, of electric light and power companies having a fixed site outside of the corporate limits of villages, cities, and townships, shall be listed with and assessed by the commissioner of taxation in the county where the property is located.

Sec. 273.44. Estates of decedents. The personal property of a decedent 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 minor under guardianship shall be listed and assessed at the place of listing of every other person under guardianship, 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 of the person from whom it was received.

Sec. 273.47. Property moved between May and July. The owner of personal property removed from one county, town, or district...

Sec. 273.02. 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 in this chapter provided, if the property is located in 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 made. The assessor shall make a list upon blanks furnished by him, a verified statement of all personal property owned by him on May 1, like the number of all personal property in his possession or under his control which \*\*\* he is required to list for taxation as agent or attorney-in-fact, partner, factor, or in any other capacity \*\*\*.

Sec. 273.65. Examination under oath. Whenever the assessor shall be of the opinion that any person or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the taxable full discovery under the provisions of this chapter, and if between different counties, or places in different counties, by the Department of Taxation.

Sec. 273.68. Failure to obtain the assessor shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true value of the property, and shall send a copy of the statement showing the valuation of the property so listed.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any building or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who in making any statement or report for the purpose of evading any tax or assessment, who shall willfully make any statement as to any material matter, which he knows to be false, shall be guilty of a crime.

Sec. 273.13. Classification of property—Subdivision 1. How listed. All real and personal property subject to a general property tax shall be listed for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty per cent of its true and full value, as determined by the market value at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in a storage bin, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or crushing and screening, or (c) is mined by open pit methods, and which is so concentrated and placed in a storage bin subsequent to August 1 of a calendar year and prior to the first day of January following, shall be assessed at the same amount per ton as it would be assessed if left unmined and the latter amount as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of this section.

Subdivision 3. Class 2. All household goods and furnishings, including the contents of the family and all personal property actually used by the owner for personal and domestic purposes, or for the maintenance of the household, shall be valued and assessed at 25 per cent of the full true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class 6, together with the furniture and fixtures used therewith, shall be valued and assessed at 25 per cent of the full true value thereof.

Subdivision 5. Class 4. All property not included in the preceding classes shall constitute Class five, and shall be valued and assessed at 25 per cent of the full true value thereof.

Subdivision 6. Class 6. Livestock, poultry, all horses, mules, and pack animals, and machinery used by the owner in any agricultural pursuit, shall be valued and assessed at 20 per cent of the full true value thereof.

Subdivision 7. Motor Vehicles which have been \*\*\* frozen \*\*\* by the Federal Government \*\*\* shall be assessed and valued at 5 per cent of the true and full value thereof.

Wilkinson

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 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 third Monday in APRIL of each year. The assessors shall at their date of office under the laws of this state, compute the sum of four dollars per day for each day necessarily consumed in attending such meetings, and mileage at the rate of five cents per mile for each mile 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.





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 Stillkinson in said County for the year A. D. 1944, as specified above and amounting to 100 Dollars

Wm. A. Jewell County Treasurer.

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 Stillkinson 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

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.







Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilkinson, Cass County, Minnesota, for Taxes for the Year 1944.

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 TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.











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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for State of Minnesota, Albena Tailors, Moores Bros. Inc., and C.C. Burns.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various districts and a summary at the bottom.













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