

Wilkinson

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

CASS

OFFICE OF COUNTY AUDITOR,

1946.

County, Minn.,

APR 9

Val. McKenneth, Assessor of the Town of Wilkerson

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.

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 in this state, 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.

1. Every person of full age and sound mind, 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 personal property owned, leased, loaned, or otherwise controlled by him as agent or attorney, ***

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 for whose benefit it is held in trust, or 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.

7. The property of a firm or company, by a partner or agent thereof.

Property of partnerships and others in the hands of an agent, by such agent in the name of his partnership.

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 the owner, agent or trustee resides.

Sec. 273.27. Certain items listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and other articles of personal use, shall be listed and assessed at the residence, or for the furnishing or equipment of the family, in the county where situated.

Sec. 273.28. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a 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 in this state, the same shall be listed and assessed in the town or district where the farm is located, or in the town or district where 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 town or district where the same are operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where the same are operated.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, oil, 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 having a fixed situs in any city, village, or borough 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 having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated.

Sec. 273.44. 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. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.47. Property moved between May and July. The owner of personal property removing from one county, town, or district to another, shall list the same in the county, town, or district to which he removes.

Sec. 273.48. Where listed in case of doubt. In case of doubt in the listing of personal property, the assessor shall list the property owned by him on May 1 of such year in the county, town, or district where the same is located, or in the county, town, or district to the assessor that he is held for tax of the current year on the property in another state.

Sec. 273.49. Lists to be verified. Every person required to list property shall make out and deliver to the assessor, on or before the first day of June, a list of the property owned by him on May 1 of the current year. He shall also submit separate statements in like manner of all personal property owned by him on May 1 of the current year. He shall also list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or other person, all property owned, leased, loaned, or otherwise controlled by him as agent or attorney, ***

Sec. 273.50. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not made a true and correct list, he may require the person to appear before him and be sworn to the truth and correctness of the list, and if he refuses to make full discovery under oath, the assessor may list the same according to the principal and best judgment and information.

Sec. 273.51. Failure to obtain list. In case of failure to obtain a list, the assessor may list the same according to the principal and best judgment and information, and assess the same at such amount as he believes to be the true value thereof. When requested, the assessor shall show the valuation of the property so listed.

Sec. 273.52. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, building, or structure, and view the same and the property therein.

Sec. 273.53. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who is authorized by law to be made as a basis of imposing or reducing any tax or assessment, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.54. Classification of property.—Subdivision 1. How property shall be classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall be valued at the amount of the iron ore in the mine, but at the rate of 50 per cent of its true and full value. If unmined, it shall be valued at the amount of the iron ore in the mine, but at the rate of 50 per cent of its true and full value.

Subdivision 3. Class 2. All agricultural products, except as provided by class three, "a", and class three "d", stocks of crop as produced together with the furniture and fixtures used therewith, including plows, mowing machines, sawing machines, and all implements and machinery, whether fixtures or otherwise, including agricultural implements and all real estate, which is rural in character and used for agricultural purposes, shall be valued at 35 per cent of the true and full value of the same, and assessed at 25 per cent of the true and full value of the same.

Subdivision 4. Class 3. All agricultural products, except as provided by class three, "a", and class three "d", stocks of crop as produced together with the furniture and fixtures used therewith, including plows, mowing machines, sawing machines, and all implements and machinery, whether fixtures or otherwise, including agricultural implements and all real estate, which is rural in character and used for agricultural purposes, shall be valued at 35 per cent of the true and full value of the same, and assessed at 25 per cent of the true and full value of the same.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three, "a", and shall be valued at 10 per cent of full and true value thereof.

Subdivision 6. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements and machinery, whether fixtures or otherwise, including agricultural implements and all real estate, which is rural in character and used for agricultural purposes, shall be valued at 35 per cent of the true and full value of the same, and assessed at 25 per cent of the true and full value of the same.

Subdivision 7. Class 4. All property not included in the preceding subdivisions shall constitute class three, "b", and shall be valued at 40 per cent of the full and true value thereof.

Section 273.03, Minnesota Statutes 1945. 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 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 Wilkinson in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell County Treasurer.

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 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, _____ 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 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.

COLLECTIONS OF TAXES OF 1947, Town of Wilkinson, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	1554	2379							
State Debt—Homestead,	396	1566							
County Revenue,	5734	22676							
County Road and Bridge,	2539	10042							
County Welfare,	10867	42976							
County Bond and Interest,	4669	18464							
Town Revenue,	1365	5399							
Town Road and Bridge,	3004	11878							
Town Drag,	273	1080							
Town State Loan,									
Telephone	1365	5399							
School Local 1 Mill,	273	1080							
School Special,	7515	20665							
School State Loan,									
Deficiency	4096	16158							
C.O.	1366	5340							
B.+ J.	7836	30654							
Total	52852	195756							

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+J.	TOTALS
MARCH SETTLEMENT							
School District No. <u>Wm. A.</u>	45	677		677	226	1294	2919
" " " <u>Wm. M.A.</u>	228	6838		3419	1140	6542	18167
Totals	273	7515		4096	1366	7836	21086
JUNE SETTLEMENT							
School District No. <u>Wm. A.</u>	770	11551		11551	3850	22100	49822
" " " <u>Wm. M.A.</u>	298	8941		4471	1490	8554	23754
" " " <u>3</u>	12	173		136			321
Totals	1080	20665		16158	5340	30654	73897
NOVEMBER SETTLEMENT							
School District No.							
Totals							
NOVEMBER to JANUARY							
School District No.							
Totals							
ADDITIONS							
School District No.							
Totals							
REDUCTIONS							
School District No.							
Totals							

Assessment Roll and Tax List of Real Property in the _____ of _____,

Form 4 CD - WALKER-SAYRE COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	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	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
1		NE 1/4 of NE 1/4																			
2		NW 1/4 of NE 1/4																			
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																					

Tabular Statement of Taxable Real Property Assessment of the town of Walsham, County of Cass, Minnesota, 19____

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS					
	Acres	100ths	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	Board of Review	County Board	Commissioner of Taxation
							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%					
Footings from Page 1	20876		1042	40		1082	136	134			270				
" " " 2	5724		2852	1225		4077	583	387			970				
" " " 3	62748		2957	1450		4407	810	119			929				
" " " 4	66719		3474	1230		4704	845	154			1004				
" " " 5	64737		3894	625		4519	716	314			1030				
" " " 6	46690		3290	3000		5470	468	1951			1517				
" " " 7	320		1885	400		2285	337	200			537	667			
" " " 8	399		2145	100		2245	209	402			611				
" " " 9	160		890			870	40	224			264				
" " " 10	8465		500	70		570	114				114				
" " " 11	37830		1920	415		2135	427				427				
" " " 12	27175		1245	75		1320	190	123			313				
" " " 13	47420		2695	1030		3725	625	200			825				
" " " 14	65144		3920	1130		5050	767	405			1172				
" " " 15	17025		2340	3300		5640	856	453			1309				
" " " 16	18199		955	490		1445	149	234			383				
" " " 17	17460		830	610		1440	288				288				
" " " 19	160		800			800	40	201			241				
" " " 21	25		600			600		200			200				
5	77373		39714	16190		54902	7600	5641			13241				

