

ASSESSMENT & TAX LIST

Wilkinson

1952

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1952.

County, Minn.,

To, Assessor of the... According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1952, 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 1949, as amended)

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. The property of a person in 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 invested, loaned, or otherwise controlled by him.

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 by the trustee, of the estate of a deceased person, by the executor or administrator of such estate.

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 manufacturers and others in the hands of an agent, by such agent 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 household goods, 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 county, town or district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer or of a business, 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 therein, the same shall be listed and assessed in the town or district in which the principal place of business of such owner or district, 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 other structures, buildings, machinery, and fixtures, owned, operated 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. Subdivision 1. Personal property of * * * pipeline companies engaged in the business of transmitting gas, oil, steam, or other fluids, shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, oil, steam, or other fluids, owned, operated and exclusively controlled by such company, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Electric Light and Power Companies. To be assessed as personal property in the town or district where the principal place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power. Place of listing and corporate limits of Villages, Cities, and Boroughs. Subdivision 1. Personal property of electric light and power companies, having a fixed situs outside of the corporate limits of villages, cities, and boroughs shall be listed and assessed in the district where situated.

Subdivision 2. All transmission and distribution lines, and equipment attached thereto, having a fixed situs outside the corporate limits of villages, cities, and boroughs, shall be listed and assessed by the Commissioner of Taxation in the county, town, or district where the principal place of business of the company is located.

Sec. 273.38. Merchants' Consignees. Every merchant required to list his property shall state in his return the amount of the personal property assessment against each company in each district in which such property is located.

Sec. 273.40. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a condition of any assessment, or in any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.41. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section. Subdivision 2. Class and true value. Subdivision 3. Class and true value thereof.

Subdivision 4. Class 3a. All agricultural products, except as provided by this section, shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

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

Subdivision 6. Class 3c. All agricultural products, except as provided by this section, shall constitute class three "c," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 7. Class 3d. Livestock, poultry, all horses, mules, and other animals, and machinery used by agriculture, all agricultural implements, and machinery used by agriculture, shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 8. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 273.42. Where listed in case of doubt. In case of doubt as to the proper place for listing personal property, it shall be listed in the county, town, or district in which the principal place of business of the owner or district, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.43. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a list of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control, which he has or expects to acquire, and deliver to the assessor a copy of the statement showing the valuation of the property so listed.

Sec. 273.44. Estates of decedents. The personal property of a decedent shall be listed and assessed at the place of listing of the estate under Guardianship. The personal property of a minor under Guardianship shall be listed and assessed where the guardian resides and of every other person under Guardianship, at the place of listing of the person.

Sec. 273.45. 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 before his appointment.

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 before his appointment.

Sec. 273.47. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a condition of any assessment, or in any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.48. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section. Subdivision 2. Class and true value. Subdivision 3. Class and true value thereof.

Subdivision 4. Class 3a. All agricultural products, except as provided by this section, shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

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

Subdivision 6. Class 3c. All agricultural products, except as provided by this section, shall constitute class three "c," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 7. Class 3d. Livestock, poultry, all horses, mules, and other animals, and machinery used by agriculture, all agricultural implements, and machinery used by agriculture, shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 8. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 273.49. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a condition of any assessment, or in any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.50. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section. Subdivision 2. Class and true value. Subdivision 3. Class and true value thereof.

Subdivision 4. Class 3a. All agricultural products, except as provided by this section, shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

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

Subdivision 6. Class 3c. All agricultural products, except as provided by this section, shall constitute class three "c," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 7. Class 3d. Livestock, poultry, all horses, mules, and other animals, and machinery used by agriculture, all agricultural implements, and machinery used by agriculture, shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 8. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 273.51. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a condition of any assessment, or in any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.52. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section. Subdivision 2. Class and true value. Subdivision 3. Class and true value thereof.

Subdivision 4. Class 3a. All agricultural products, except as provided by this section, shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

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

Subdivision 6. Class 3c. All agricultural products, except as provided by this section, shall constitute class three "c," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 7. Class 3d. Livestock, poultry, all horses, mules, and other animals, and machinery used by agriculture, all agricultural implements, and machinery used by agriculture, shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 8. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 273.53. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a condition of any assessment, or in any material matter 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 and true value. Subdivision 3. Class and true value thereof.

Subdivision 4. Class 3a. All agricultural products, except as provided by this section, shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

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

Subdivision 6. Class 3c. All agricultural products, except as provided by this section, shall constitute class three "c," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 7. Class 3d. Livestock, poultry, all horses, mules, and other animals, and machinery used by agriculture, all agricultural implements, and machinery used by agriculture, shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 8. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 273.55. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a condition of any assessment, or in any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.56. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section. Subdivision 2. Class and true value. Subdivision 3. Class and true value thereof.

Subdivision 4. Class 3a. All agricultural products, except as provided by this section, shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

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

Subdivision 6. Class 3c. All agricultural products, except as provided by this section, shall constitute class three "c," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 7. Class 3d. Livestock, poultry, all horses, mules, and other animals, and machinery used by agriculture, all agricultural implements, and machinery used by agriculture, shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 8. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes 1949, Section 273.03, as amended. 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 and at least one member of each local board of review 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. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meeting, 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.

The forms in this book are prescribed for the 1952 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 5576.48	
Additions	- - - - -	\$ 18	<i>error in total</i>
			\$ 5576.66
Abatements	- - - - -	\$ 157.08	
			\$ 5419.58

COLLECTIONS

March Settlement	- - - - -	\$ 1100.39	
June Settlement	- - - - -	\$ 2409.18	
November Settlement	- - - - -	\$ 1315.34	
January Settlement	- - - - -	\$ 100.21	\$ 4925.12
			\$ 494.46
Over Collected	- - - - -	\$ 15.18	
Under Collected	- - - - -	\$	
Delinquent	- - - - -	\$ 509.64	\$ 494.46
Total	- - - - -		\$ 5419.58

TABULAR SCHEDULE OF VALUATIONS,
LEVIED IN THE Town OF Wilkinson

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES		RATE OF COUNTY TAXES										RATE OF TOWN TAXES										RATE OF									
	Agri-cultural Lands	Non-Agri-cultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Total Rate of County Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of Town Tax	Rev.	R. & B.	Drag Tax	State Loan	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	#3	Un	B.L.											
Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills											
3	315			315	H. 4.58	27.1	12.8	51.3	14.3		105.5	7.7	13.5	1.		22.2	1.	20.	17.	30.	3.	5.	10.													
3	15 113	4450	6195	25,758																																
	15 428	4450	6195	26,073	N. H. 2.26																															
					6.84																															
Assessed Value	Rural	All Other	Personal Property	Total																																
Homestead	11373			11,373																																
Non-Homestead	8505		6195	14,700																																
Total	19,878		6195	26,073																																

Sec. 4
new of new +
7 1/2 of new - new
all sup.
except those
in Sec. 4.

RATES AND TAXES
COUNTY OF CASS, STATE OF MINNESOTA

SCHOOL TAXES										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES														
Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def. Jump.	C.O.	B.L.	#3	Un	Total School Taxes	FUNDS	Rate	Amounts						
86. 218.28	106. 238.28	32	630	536	945	95	158	315		2711	State - Non-Homestead,		3336						
72. 204.28	72. 204.28	1511	30226	45339	4534	7557	15113	4534	108814	108814	State - Homestead,		11932						
92. 224.28	92. 224.28	1065	42580	31935	3194	5323	10645	3194	77936	77936	County Revenue,		70650						
		2608	73436	536	78219	7823	13038	26073	7728	209461	County Road and Bridge,		33371						
											County Welfare,		133749						
											Bonds and Interest		37280						
													275050						
											Town Revenue,		20071						
											Town Road and Bridge,		35193						
											Town Drag,		2605						
											Town State Loan,		57869						
											School Local 1 Mill,		2608						
											School Special,		73436						
											School State Loan,		536						
											Deficiency		78219						
											Tuition								
											Transportation		7823						
											Capital Outlay		13038						
											B.L. Int. #3		26073						
											B. & Int. Un		7728						
													209461						

218.28
224.28
204.28
224.28

Total Levy, \$ 5576.48

I, L. C. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Town of Wilkinson, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1952.

Witness my hand and official seal, this 5th day of January, A. D. 1953.

L. C. Peterson, County Auditor.
By Walter Peterson, Deputy

Total Taxes Real Estate 4173.16
Pers. Prop. 1403.32
Total 5576.48

SEAL

Form 5CD (52) MINN. STAT. CHAP. 263A.01		DESCRIPTION OF PROPERTY			TRUE AND FULL VALUATIONS			ASSESSED VALUATIONS							FINAL EQUALIZED VALUE Dollars	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION													SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS							
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	Subdivision	Sec. or Lot	Town or Block	Reg.	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	District No.	District No.	District No.	District No.	District No.	District No.	Rate	Rate	Rate	Rate																Rate	Rate	Tax including State Homestead	State Tax on Non-Homestead	Month	Day	Year
State of Minnesota	<i>cont'd (James H. Wilkinson)</i>	NE 1/4 of NE 1/4	18	144	31	40	201			201						67		1						22.7		13.68	16			1384	1	PAID IN FULL	DEC 24	1953								1384	221							
State of Minnesota	"	NW 1/4 of NE 1/4				40	201			201						67		2						22.7		13.68	16			1384	2	PAID IN FULL	DEC 24	1953								1384								
State of Minnesota	"	SW 1/4 of NE 1/4																3																																
State of Minnesota	"	SE 1/4 of NE 1/4																4																																
State of Minnesota	"	NE 1/4 of NW 1/4																6																																
Northern Light Gospel Mission, Inc. ac. in NW cor. school	George Mc Kenneth	NW 1/4 of NW 1/4 less 1 sq.				39												7																													1900			
State of Minnesota	"	SW 1/4 of NW 1/4				40	276			276		92				92		8							18.80	20			1900	8																				
Northern Light Gospel Mission	Mooles Bros. Inc.	SE 1/4 of NW 1/4																9																																
Northern Light Gospel Mission	Mooles Bros. Inc.	NE 1/4 of SW 1/4				40	260			260		52				52		11								10.62			1062	11	PAID IN FULL	MAY 29	1953								1062									
Claude M. Lela & South	Mooles Bros. Inc.	NW 1/4 of SW 1/4				40	280			280		56				56		12								11.44			1144	12	PAID IN FULL	MAY 29	1953								1144									
Mooles Bros. Inc.	"	SW 1/4 of SW 1/4				40	255	125		380		76				76		13								15.52			1552	13	PAID IN FULL	MAY 29	1953								1552									
"	"	SE 1/4 of SW 1/4				40	200			200		40				40		14								8.18			818	14	PAID IN FULL	MAY 29	1953								818									
State of Minnesota	"	NE 1/4 of SE 1/4																16																																
State of Minnesota	<i>(cont. to Eugene & Dorothy Church)</i>	NW 1/4 of SE 1/4				40	240			240		80				80		17								16.34	18		1652	17	Cancelled - Cont. defaulted	3-3-53													16.52	Cancelled				
State of Minnesota	"	SW 1/4 of SE 1/4																18																																
State of Minnesota	"	SE 1/4 of SE 1/4				40	240			240		80				80		19								16.34	18		1652	19	Cancelled - Cont. defaulted	3-3-53																		
																		20																																
						319 ⁰⁰	2153	125		2278	224	386				610		4774									12460	88		12548															4576	2768	1900	33.04		

Assessment Roll and Tax List of Real Property in the town of Wilkinson

Cass County, Minnesota, for Taxes for the Year 1952.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL 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	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	
										Acres	1000ths	Homestead Up to \$4,000 20%					Over \$4,000 and Non-Homestead 33 1/3%
						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		
		1															
		2															
		3															
		4															
		5															
State of Minnesota		6															
State of Minnesota		7															
State of Minnesota		8															
State of Minnesota		9															
		10															
State of Minnesota		11															
<u>NAVILUS LAND COMPANY</u> <u>John W. Sullivan</u>		12															
State of Minnesota		13															
<u>Freeland Melach</u>		14															
<u>Herman D Mann</u>		15															
		16															
		17															
		18															
		19															
<u>U.S. of America</u>		20															

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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	

Assessment Roll and Tax List of Real Property in the Lawn of Wilkinson,

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	Reg.	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%				
<i>Francis L. Eckardt & Valarie M. Eckardt</i>		NE 1/4 of NE 1/4	16	144	31	40	282		282		94			94				
<i>Fred P. & Lydia M. Grabow</i>		NW 1/4 of NE 1/4				40	260	45	305	61				61				
		SW 1/4 of NE 1/4				40	130		130	26				26				
		SE 1/4 of NE 1/4																
<i>Fred & Lydia Grabow</i>		NE 1/4 of NW 1/4				40	200		200	40				40				
State of Minnesota		NW 1/4 of NW 1/4																
State of Minnesota		SW 1/4 of NW 1/4																
State of Minnesota		SE 1/4 of NW 1/4																
State of Minnesota		NE 1/4 of SW 1/4																
State of Minnesota		NW 1/4 of SW 1/4																
<i>Erick A. Haglund</i>		SW 1/4 of SW 1/4				40	40		40	8				8				
"		SE 1/4 of SW 1/4 Lot 3				36 50	40		40	8				8				
<i>Edmund P. & Helen M. Eckardt</i>		NE 1/4 of SE 1/4 Lot 1				33 25	230	480	710	142				142				
<i>Fred P. & Lydia M. Grabow</i>		NW 1/4 of SE 1/4 Lot 2				45	100		100	20				20				
		SW 1/4 of SE 1/4																
		SE 1/4 of SE 1/4																
						314 7/8	1232	625	1809	305	94			399				

Cass County, Minnesota, for Taxes for the Year 1952.

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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS	
	District No. 5	District No. 28	District No. 28	District No. 28	District No. 28	District No. 28																		
	Rate 2.8 Mills	Rate 2.8 Mills	Rate 2.8 Mills	Rate 2.8 Mills	Rate 2.8 Mills	Rate 2.8 Mills																		
1	94						1920	22	1942	1	PAID IN FULL	MAY 29 1953	12330										1942	
2	61						1246		1246	2	PAID IN FULL	MAY 16 1953	5245										1246	
3	26						532		532	3	PAID IN FULL	MAY 16 1953	532										532	
4										4														
5										5														
6	40						818		818	6	PAID IN FULL	MAY 16 1953	5245										818	
7										7														
8										8														
9										9														
10										10														
11										11														
12										12														
13	8						164		164	13	PAID IN FULL	MAY 29 1953	9452										164	
14	8						164		164	14	PAID IN FULL	MAY 29 1953	9452										164	
15										15														
16	142						3184		3184	16	PAID IN FULL	JUL 24 1953	11313										3184	63
17	20						408		408	17	PAID IN FULL	MAY 16 1953	5265										408	
18										18														
19										19														
20	163 94 257						3184 3252 8436		22	8458													5274	3191

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE Dollars				
		SUBDIVISION	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land Acres 100ths	No. School District	Indic. Homestead or No.	Indic. Agri. or No.	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	Over \$4,000 and Non-Homestead	Homestead					Over \$4,000 and Non-Homestead
														Up to \$4,000 20%	33 1/3%	Up to \$4,000 25%					40%
Cecil R. Palifka		NE 1/4 of NE 1/4	18	144	31	40	3	No	339	30		369					123	123			
Andrew Rosten		NW 1/4 of NE 1/4				40	"	"	330			330					110	110			
"	"	SW 1/4 of NE 1/4				40	"	"	342			342					114	114			
Cecil R. Palifka		SE 1/4 of NE 1/4				40	"	"	225			225					75	75			
Andrew Rosten		NE 1/4 of NW 1/4				40	"	"	351			351					117	117			
Dallace J. Lomena M. Goss		NW 1/4 of NW 1/4 Lot 1				42	59	Yes	320			320	64				64	64			
Lucy E. Goss		SW 1/4 of NW 1/4 Lot 2				42	77	No	210			210		70			70	70			
Andrew Rosten		SE 1/4 of NW 1/4				40		"	300			300		100			100	100			
Chas. Mc Lean		NE 1/4 of SW 1/4				40		"	210			210		70			70	70			
"		NW 1/4 of SW 1/4 Lot 3				42	95	"	255			255		85			85	85			
Wm. Goodrich		SW 1/4 of SW 1/4 Lot 4				43	13	Yes	240			240	48				48	48			
Wm. + Beulah Goodrich		SE 1/4 of SW 1/4				40		"	390	580		970	194				194	194			
Minnie B. Page		NE 1/4 of SE 1/4				40		"	305			305		61			61	61			
Chas. P. Mc Lean		NW 1/4 of SE 1/4				40		No	210			210		70			70	70			
Minnie B. Page		SW 1/4 of SE 1/4				40		Yes	190			190	38				38	38			
"		SE 1/4 of SE 1/4				40		"	410	740		1150	230				230	230			
						651	44		4627	1350		5977	635	934			1569	1569			

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead Mills	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS		
	District No. 5	District No. 28	District No. 28	District No. 28	District No. 28	District No. 28																			
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																			
1	123						2512	28	2540		PAID IN FULL	MAY 1 9 1953	5302										2540 ✓		
2	110						2248	24	2272		2nd Half Paid	SEP 29 1953												1136 ✓	
3	114						2328	26	2354		1st Half Paid	MAY 29 1953	1234											1177 ✓	
4	75						1532	18	1550		PAID IN FULL	MAY 1 9 1953	6302											1550 ✓	
5																									
6	117						2390	26	2416		2nd Half Paid	SEP 29 1953	13516											1208 ✓	
7	64						1308		1308		PAID IN FULL	MAY 29 1953	12371											1308 ✓	
8	70						1430	16	1446		PAID IN FULL	MAY 29 1953	1716											1446 ✓	
9	100						2042	22	2064		2nd Half Paid	SEP 29 1953	13516											1032 ✓	
10																									
11	70						1430	16	1446		PAID IN FULL	MAY 29 1953	1477											1446 ✓	
12	85						1736	20	1756		PAID IN FULL	MAY 29 1953												1756 ✓	
13	48						980		980		1st Half Paid	MAY 26 1953	6330											2472 ✓	
14	194						3964		3964		2nd Half Paid	OCT 31 1953	15688												
15																									
16	61						1246		1246		PAID IN FULL	MAY 26 1953	6631											1246 ✓	
17	70						1430	16	1446		PAID IN FULL	MAY 29 1953	7476											1446 ✓	
18	38						776		776		PAID IN FULL	MAY 26 1953	6631											776 ✓	
19	230						4698		4698		PAID IN FULL	MAY 26 1953												4698 ✓	
20																									
							320.50	212	322.62															25237	7025

Assessment Roll and Tax List of Real Property in the Lowell of Wilkinson

Cass County, Minnesota, for Taxes for the Year 1952.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, PAID, WHEN PAID, Number of Receipt, March Settlement 1953, June Settlement 1953, Penalty, November Settlement 1953, Penalty, Collections to First Monday in January 1954, Penalty, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for Wilson & Erna B. Pepworth, Marcella Elizabeth Huff, Peter G. & Ruth H. Lillemo, Herman & Joseph Marsolek, Olof Almqvist, J. P. Madigan, and Louis & Beatrice Marsolek.

