

ASSESSMENT & TAX LIST
VIL. of Cass Lake
1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, County, Minn., 1948.

Assessor of the ... According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1948, 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. 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 all of his personal property in his name, all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney. ... Sec. 273.23. Certain personal property; where listed. All elevators, steam engines, wearing apparel of members of the family, household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the owner is usually kept. Sec. 273.24. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a corporation, partnership, or other person engaged in the business of manufacturing, selling, or otherwise holding for the purposes of sale, or otherwise holding for the purposes of sale, or otherwise holding for the purposes of sale, shall be listed and assessed in the district where the principal place of business of such person is located. Sec. 273.25. Farm property of non-resident. When the owner of real estate in this state is a non-resident, the personal property of such owner shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in a town or district, it shall be listed and assessed in the town or district in which the principal place of business of such person is located. Sec. 273.26. Personal property of electric light and power companies. Personal property of electric light and power companies, or of other persons engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the town or district where the principal place of business of such person is located. Sec. 273.27. Personal property of electric light and power companies. Personal property of electric light and power companies, or of other persons engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the town or district where the principal place of business of such person is located. Sec. 273.28. Personal property of electric light and power companies. Personal property of electric light and power companies, or of other persons engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the town or district where the principal place of business of such person is located.

Sec. 272.40. Where listed in case of doubt. In case of doubt as to the person who shall list the property, the assessor shall determine the person who shall list the property owned by him on May 1 of such year in the county, and the assessor shall list the property in the name of that person, unless he is satisfied that he is held for tax of the current year on the property in another state.

Sec. 272.41. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a false statement regarding the value of his property, or who makes a false statement regarding the amount of his taxes, shall be guilty of a misdemeanor. Sec. 272.42. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof. When required, he shall sign and deliver to the person assessed a copy of the statement of personal property, and he shall certify to the assessor that he has so done. Sec. 272.43. Failure to deliver to the assessor a copy of the statement of personal property, or to deliver to the assessor a copy of the statement of personal property, or to deliver to the assessor a copy of the statement of personal property, shall be a misdemeanor. Sec. 272.44. Failure to deliver to the assessor a copy of the statement of personal property, or to deliver to the assessor a copy of the statement of personal property, or to deliver to the assessor a copy of the statement of personal property, shall be a misdemeanor.

Sec. 272.45. Agricultural products. Agricultural products, except as provided by class three, and class three, and class three, shall be assessed at 10 per cent of the true and full value thereof. Sec. 272.46. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements and machinery, whether fixtures or otherwise, except as provided by class three, and class three, shall be assessed at 10 per cent of the true and full value thereof. Sec. 272.47. Assignments and receivers. Personal property in the hands of an assignee or receiver, or of any other person under a lien, shall be listed and assessed in the town or district where the principal place of business of the owner of the property was located on May 1 and July 1 of the current year.

Sec. 272.48. Agricultural products. Agricultural products, except as provided by class three, and class three, and class three, shall be assessed at 10 per cent of the true and full value thereof. Sec. 272.49. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements and machinery, whether fixtures or otherwise, except as provided by class three, and class three, shall be assessed at 10 per cent of the true and full value thereof. Sec. 272.50. Assignments and receivers. Personal property in the hands of an assignee or receiver, or of any other person under a lien, shall be listed and assessed in the town or district where the principal place of business of the owner of the property was located on May 1 and July 1 of the current year. Sec. 272.51. Agricultural products. Agricultural products, except as provided by class three, and class three, and class three, shall be assessed at 10 per cent of the true and full value thereof. Sec. 272.52. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements and machinery, whether fixtures or otherwise, except as provided by class three, and class three, shall be assessed at 10 per cent of the true and full value thereof. Sec. 272.53. Assignments and receivers. Personal property in the hands of an assignee or receiver, or of any other person under a lien, shall be listed and assessed in the town or district where the principal place of business of the owner of the property was located on May 1 and July 1 of the current year.

Sec. 272.54. Agricultural products. Agricultural products, except as provided by class three, and class three, and class three, shall be assessed at 10 per cent of the true and full value thereof. Sec. 272.55. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements and machinery, whether fixtures or otherwise, except as provided by class three, and class three, shall be assessed at 10 per cent of the true and full value thereof. Sec. 272.56. Assignments and receivers. Personal property in the hands of an assignee or receiver, or of any other person under a lien, shall be listed and assessed in the town or district where the principal place of business of the owner of the property was located on May 1 and July 1 of the current year. Sec. 272.57. Agricultural products. Agricultural products, except as provided by class three, and class three, and class three, shall be assessed at 10 per cent of the true and full value thereof. Sec. 272.58. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements and machinery, whether fixtures or otherwise, except as provided by class three, and class three, shall be assessed at 10 per cent of the true and full value thereof. Sec. 272.59. Assignments and receivers. Personal property in the hands of an assignee or receiver, or of any other person under a lien, shall be listed and assessed in the town or district where the principal place of business of the owner of the property was located on May 1 and July 1 of the current year.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter. Minnesota Statutes 1945, 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 known; 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 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.

SUMMARY OF TAX COLLECTION

Original Levy	-	-	-	-	\$
Additions	-	-	-	-	\$
Abatements	-	-	-	-	\$

COLLECTIONS

March Settlement	-	-	-	-	\$	10,452.60
June Settlement	-	-	-	-	\$	13,029.46
November Settlement	-	-	-	-	\$	6,120.62
January Settlement	-	-	-	-	\$	717.62
					\$
Over Collected	-	-	-	-	\$
Under Collected	-	-	-	-	\$
Delinquent	-	-	-	-	\$
Total	-	-	-	-	\$

Vertical text on the right edge of the page, possibly a page number or reference.

REAL

Original Plat

Original Plat and Dist.

Rest Case Lab

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Village of Cass Lake, in said County for the year A. D. 1948, as specified above and amounting to _____ Dollars

Paul D. Jewell
County Treasurer.
E.C.P.

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 1948.

WITNESS my hand and official seal, the _____ day of _____ 1949.

(SEAL) _____ County Auditor.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Village of Cass Lake in said County for the year 1948, 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 hereby certify that on the first Monday in January 1950, I received of _____ 194 _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1948; 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.

Townsite

REAL

Original Plat

Original Plat and Plat

Rest Cass Lake

FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	Amount Collected from Nov. 1948 to First Monday in Jan. 1949	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1949
State-Non-Homestead	19386	12177	5537	853					
State-Homestead	14882	18780	8826	1032					
County Revenue	119670	151012	70960	8296					
County Road and Bridge	36822	46465	21834	2553					
County Welfare	248035	212996	147045	17145					
County Bond and Interest	40402	50983	23757	2801					
<i>Shg.</i>	33242	41948	19711	2304					
Town Revenue	1542								
Town Road and Bridge	15342	19261	9097	1064					
Town Drag									
Town State Loan									
<i>Shg.</i>									
<i>Fishermen's Relief</i>	5114	6454	3032	355					
<i>Music</i>	10228	12407	6065	709					
School Local 1 Mill	5114	6454	3032	355					
School Special	153423	173605	90974	10634					
School State Loan	131944	166501	28238	4141					
Deficiency	143707	181344	85212	4962					
Tuition									
Transportation	9205	11616	5458	638					
<i>B+D</i>	55744	70342	33054	3864					
	1042260	1302946	612062	71762					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	B+D	Transp.	TOTALS
MARCH SETTLEMENT	3714	5114	153423	131944	143707	55744	9205	499157
Totals		5114	153423	131944	143707	55744	9205	499157
JUNE SETTLEMENT	714-3	6454	193605	166501	181344	70343	11616	629863
Totals		6454	193605	166501	181344	70343	11616	629863
NOVEMBER SETTLEMENT	714-3	3032	90974	78238	85212	33054	5458	275768
Totals		3032	90974	78238	85212	33054	5458	275768
NOVEMBER to JANUARY	714-3	355	10634	9147	4962	3864	638	34600
Totals		355	10634	9147	4962	3864	638	34600
ADDITIONS								
Totals								
REDUCTIONS								
Totals								

REAL
 Original Plat
 Original Plat 2nd Use
 West Cass Lake
 3

Assessment Roll and Tax List of Real Property in the ... of ... VII. of Cass Lake

Cass County, Minnesota, for Taxes for the Year 1948.

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 1949, June Settlement 1949, November Settlement 1949, Collections to First Monday in January 1950, Delinquent on First Monday in January 1949, Total Delinquent Tax and Penalty, REMARKS.

Bert G. + Blanche Rounds

Mary C. Long

Wiolet Glee Hasbrouck + Mrs. James Hasbrouck

Wm. D. + Mabel Fairbanks

State of Minnesota

Mildred K. Lehrtke Leo P. + Irene J. Schrak

Clifford Beaulieu

May M. Purr + Marshall + Elizabeth Sarff

Maud + Elizabeth Sarff

Maud + Elizabeth Sarff

354 3098 3452 669 312 980

SOLD FOR TAXES

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PAID IN FULL MAR 2 3 1949

Van Peit's Add'n.

Original Plat # 1

Original Plat 2nd Div.

Rest Cass Lake

Assessment Roll and Tax List of Real Property in the ... of ... Vil. of Cass Lake

Cass County, Minnesota, for Taxes for the Year 1948.

Original Plat

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1949, June Settlement 1949, November Settlement 1949, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS.

Van Pel's Add'n.

Assessor's Plat # 1

Original Plat 2nd Div.

Test Cass La.

Assessment Roll and Tax List of Real Property in the of Village of Cass Lake

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	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
										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%				
Henry & Laura Jean Bonga		Original Plat	21	23		24			24			6		6			
"			22			22	74		96			24		24			
State of Minnesota			23														
Elmer Kallstrom et al			24			25	75		100			40		40			
"			24														
Madeline Anderson			3			20			20			5		5			
"			4			20			20			5		5			
Jennie Broker			5			20			20			5		5			
"			6			18	250		268			67		67			
"			7			20			20			5		5			
"			8			20			20			5		5			
"			9			20			20			5		5			
W. H. Kalbfleisch			10			20			20			5		5			
"			11			20			20			5		5			
"			12			24			24			6		6			
"			13			5	75		80			20		20			
"			14			4			4			1		1			
Clara Marcell			18			18	50		68			17		17			
"			19			16			16			4		4			
"			20			316	524		840			185	40	225			

Cass County, Minnesota, for Taxes for the Year 1948.

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 Receipts	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS	
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		
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Original Plat

Original Plat # 1

Test Cass Lake

Assessment Roll and Tax List of Real Property in the of Wm. of Cass Lake

Table with columns: WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for State of Minnesota, Arthur P. + Dona L. Swanson, and Amelia + Wm. Klein.

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1949, June Settlement 1949, November Settlement 1949, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty. Includes handwritten notes like 'PAID IN FULL MAY 31 1948'.

Original Plat

Original Plat 2nd Div

Auditor's Plat # 1

Auditor's Plat # 4

Auditor's Plat # 3

West Cass Lake

Assessment Roll and Tax List of Real Property in the of VII. of Cass Lake

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Sec. or Lot, Town or Block, No. of Acres, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY, TOTAL), Total Assessed Value, FINAL EQUALIZED VALUE.

Handwritten names: Violet Johnson, Hazel E. Petric, Hilding K. & Virginia E. Sandstrom, Carl N. & Sada E. Jacobson, Elmer Kallstrom, Chas. Braff, Louise Patrin, Alfred F. Jabusch, Jr.

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate), Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement, June Settlement, Penalty, November Settlement, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS.

Handwritten notes and numbers in the tax table, including district numbers (1-20), tax amounts, and payment dates (e.g., PAID IN FULL OCT 1 1949).

Original Plat 2nd Div.

West Cass

Van

Addn. Auditor's Plat # 1

Auditor's Plat # 4

Auditor's Plat # 3

Assessment Roll and Tax List of Real Property in the of VII. of Cass Lake

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for West Cass Lake with handwritten names like Char. F. + Verona Reimer.

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, etc. Includes handwritten notes like 'Abate #4471' and 'PAID IN FULL MAY 31 1949'.

Original Plat 2nd Div.

Van Add'n. Auditor's Plat # 1 Auditor's Plat # 4 Auditor's Plat # 3

