

ASSESSMENT & TAX LIST

Vil. of Chickamaw Beach

1952

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
County, Minn.,

1952.

To Assessor of the County, Minn. of County, Minn.,
 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. 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. 273.22. 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, including all real estate and other personal property owned, leased, or otherwise controlled by him as agent or attorney, **.

2. The property of a minor, child or insane person shall be listed by the guardian of the minor or insane person appointed by the trustee; of the estate of a deceased person, by the executor or administrator.

3. The property of a corporation whose assets are in the hands of a receiver or assignee shall be listed by the receiver or assignee.

4. The property of a body politic or corporate, by the proper agent or officer thereof.

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

6. The property of manufacturers and others in the hands of an agent, by the agent in the name of the 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 owned, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including chests, trunks, suitcases, sewing machines, musical instruments, personal automobiles, domestic purposes, or for the furnishing of equipment of the family residence, shall be listed and assessed in the district where the same are used or stored.

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 real and personal property in this state, being a non-resident of this state, is in possession of such property on May 1, and if acquired on that day, shall be listed and assessed in the county, town, or district where the farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, and all other property owned, leased, or otherwise controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Electric Light and Power Companies to be assessed where property is located. Without regard to where the principal place of business of the company may be located, the property of electric light and power companies shall be listed and assessed at the place where the property is located.

Sec. 273.34. Pipelines Companies. Subdivision 1. Personal property of pipelines companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed in the county, town, or district where the same are usually kept.

Subdivision 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies shall be listed in the county, town, or district where the lines, shall be listed with reference to the principal place of business of such company.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power, piece of lating and assessment of personal property. Subdivision 1. Personal property of electric light and power companies, and other individuals and corporations, shall be listed in the county, town, or borough in which the same are usually kept, and in which such property is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies, without regard to where the principal or other place of business of the company may be located, assessed where property is located.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. Without regard to where the principal place of business of the company may be located, the property of electric light and power companies shall be listed and assessed at the place where the property is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power, piece of lating and assessment of personal property. Subdivision 1. Personal property of electric light and power companies, and other individuals and corporations, shall be listed in the county, town, or borough in which the same are usually kept, and in which such property is located.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall also list such consignees as are required to list for taxation any property the product of this state, nor the

value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, resold, or otherwise held by him for sale, including stock, machinery or realty. Every manufacturer and person owning a manufacturing establishment of any kind shall list and assess the machinery, tools, or equipment used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. Estates of decedents. The personal property of decedents 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 persons under guardianship 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 assignees and receivers shall be listed and assessed at the place of listing before the appointment.

Sec. 273.47. Property moved between May and July. The property of persons moving from one town or district to another either in this state from month to month or from May 1 to July 1, shall be assessed in the town or district in which he is first called upon by the assessor. A person moving into this state from another state on or after May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the place of listing at the time of his death.

Sec. 273.25. Lists to be made out and delivered to the assessor. Lists to be made out and delivered to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on the first day of July, in the town or district in his possession or under his control which *** he is required to list for taxation as agent or attorney, guardian, receiver, partner, factor, or in any other capacity ***.

Sec. 273.45. Examination under oath. Whenever the assessor shall be of the opinion that the person or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the same, and if he is satisfied that the list is correct, the assessor may list the property as returned; and if between different counties, or places in different counties, by the Commissioner of Taxes to list.

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SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 2067.96	
Additions	- - - - -	\$ 8.82	
			\$ 2076.78
Abatements	- - - - -	\$	\$ 2076.78
COLLECTIONS			
March Settlement	- - - - -	\$ 184.08	
June Settlement	- - - - -	\$ 387.88	
November Settlement	- - - - -	\$ 310.51	
January Settlement	- - - - -	\$ 67.29	\$ 1949.76
			\$ 127.02
Over Collected	- - - - -	\$	
Under Collected	- - - - -	\$	
Delinquent	- - - - -	\$ 127.02	\$ 127.02
Total	- - - - -		\$ 2076.78

CHI OKLAHAW
 NORWAY NORTH SHORE
 PLEASANT VIEW ON
 NORWAY LAKE

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Village OF Chickamaw Beach

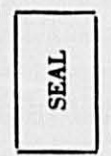
RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES Total Rate of State Tax Mills	RATE OF COUNTY TAXES						RATE OF TOWN TAXES						RATE OF #19 C.O. Debt	SCHOOL TAXES			TAXES LEVIED										
	Agricultural Lands Dollars	Non-Agricultural Lands Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars		Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax Mills	Rev.	R. & B.	Drag Tax	State Loan	Total Rate of Town Tax Mills	Local	Special		State Loan	Deficiency	Tuition	Transportation	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES				
																							Local 1 Mill	Special	State Loan	Def. Transp. C.O. #19 Debt	Total School Taxes	FUNDS		Rate	Amounts	
28-117	5279	5700	1521	10,500	H. 4.58	27.1	12.8	51.3	14.3	105.5	None	1.0	25.0	14.84	3.0	13.62	15.7	73.16	183.24	98.16	208.24	528	13198	7834	1584	7190	8288	38622	State-Non-Homestead, State-Homestead	1342	4808	
					N. H. 2.26 6.84																											
Assessed Value	Rural	All Other	Personal Property	Total																												
Homestead	3276	1383		4659																												
Non-Homestead	1132	3189	1521	5841																												
Total	4408	4571	1521	10,500																												
																		LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES									
																		1050	39303	15582	3150	14301	16485	89871	None							

Total Number of Acres 1249.22
 State of Minnesota, } ss.
 COUNTY OF CASS }
 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 Village of Chickamaw Beach, 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 7th day of January, A. D. 1953.

L. C. Peterson County Auditor
By Helen Billen, Deputy



Total Taxes Real Estate 1747.78
 Pers. Prop. 320.18
 Total 2067.96

206796

COLLECTIONS OF TAXES OF 195 OF CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19.....	JUNE SETTLEMENT 19.....	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 19..... to First Monday in Jan. 19.....	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19.....
State-Non-Homestead,	199	938	199	40					
State-Homestead,	400	3229	711	167					
County Revenue,	2370	19103	4206	989					
County Road and Bridge,	1119	9023	1987	467					
County Welfare,	4486	36162	7962	1873					
County Bond and Interest,	1250	10080	2219	522					
Town Revenue,									
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,	81	705	156	37					
School Special,	4373	26303	6292	912					
School State Loan,									
Deficiency	1298	10462	2303	542					
Tuition									
Transportation	262	2115	466	110					
CO.	1191	9601	2114	497					
# 19 Debt.	1373	11067	2436	573					
	18408	138788	31051	6729					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Def	Trans.	CO.	# 19 Debt.	TOTALS
MARCH SETTLEMENT	School District No. a 28-117	87	4373		1298	262	1191	1373	8584
	Totals								
JUNE SETTLEMENT	School District No. 28-117 a 28-117 na	358 347	8943 17360		5309 5153	1073 1042	4872 4729	5616 5451	26171 34082
	Totals	705	26303		10462	2115	9601	11067	60253
NOVEMBER SETTLEMENT	School District No. 28-117 a 28-117 na	59 97	1466 4826		870 1433	176 290	799 1315	920 1516	4290 9477
	Totals	156	6292		2303	466	2114	2436	13767
NOVEMBER to JANUARY	School District No. 28-117 a	37	912		542	110	497	573	2671
	Totals	37	912		542	110	497	573	2671
ADDITIONS	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

CHI OKANAWA
 THORWAY NORTH SHORE
 PLEASANT VIEW ON
 THORWAY LAKE

Assessment Roll and Tax List of Real Property in the Village of Chickamaug Beach

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

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	Rng. No.	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	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
		NE 1/4 of NE 1/4															
		NW 1/4 of NE 1/4															
		SW 1/4 of NE 1/4															
		SE 1/4 of NE 1/4															
		NE 1/4 of NW 1/4															
		NW 1/4 of NW 1/4															
		SW 1/4 of NW 1/4															
		SE 1/4 of NW 1/4															
Math Matye State of Minnesota		NE 1/4 of SW 1/4			40		306 279			306 279	102 93		102 93				
		NW 1/4 of SW 1/4															
State of Minnesota		SW 1/4 of SW 1/4															
Math Matye		SE 1/4 of SW 1/4			40		306 279			306 279	102 93		102 93				
		NE 1/4 of SE 1/4			40		130 120			130 120	26 24		26 24				
Oakley C. & Adella Brewer		NW 1/4 of SE 1/4			40		240 220			240 220	48 44		48 44				
" "		SW 1/4 of SE 1/4			40		440 400	410 340		850 740	170 148		170 148				
O. C. & Adella Brewer		SE 1/4 of SE 1/4			40		90 80			90 80	18 16		18 16				
					240		1378	340		1922	262 204		466 418				

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																				
11	SOLD FOR TAXES						102			1870	24		1894	11	PAID IN FULL	APR 11 1953	3783			1894						
12	SOLD FOR TAXES																									
13	SOLD FOR TAXES																									
14	SOLD FOR TAXES						102			1870	24		1894	14	PAID IN FULL	APR 11 1953	3783			1894						
15																										
16	H	26								476			476	16	2nd Half Paid	DEC 1 1953										
17	H	48								880			880	17	1st Half Paid	MAY 29 1953										
18	H	170								3116			3116	18	1st Half Paid	MAY 29 1953										
19	H	18								330			330	19	2nd Half Paid	DEC 1 1953										
20	H	262 204 466								8542	48		8590	20	1st Half Paid	MAY 29 1953										

CHICKAMAUG BEACH NORWOOD NORWAY NORTH SHORE PLEASANT VIEW ON NORWAY LAKE

Assessment Roll and Tax List of Real Property in the Village of Chickamaug Beach

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

Table with multiple 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, TAXES, PAID, WHEN PAID, etc.

Lewis & Ann L. Tirovold
Charles L. & Anna E. Thompson

NE 1/4 of NE 1/4 1 ac off lot 3 29 138-29
d. 900' of W. 1/2 of SW 1/4 of SW 1/4

55 600 655 131
50 500 105 110
165 1080 1245 249
150 900 1050 210

1 H 131 2400 2400 PAID IN FULL MAY 29 1953 11828 2400
2 H 249 4562 4562 PAID IN FULL MAY 5 1953 5722 4562

220 1680 1900 380
200 1400 1600 320

H 380 6962 6962 6962

CHICKAMAUG BEACH
NORMOOD
NORWAY NORTH SHORE
PLEASANT VIEW ON
NORWAY LAKE

Assessment Roll and Tax List of Real Property in the Village of Chickamaw Beach

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

Table with columns for Description of Property, True and Full Valuations, Assessed Valuations, Final Equalized Value, and Tax details (School Districts, State Tax, Special Taxes, Total Taxes, Paid, When Paid, etc.).

(continued on next page)

CHICKAMAW BEACH, NORWOOD, NORWAY, NORTH SHORE, PLEASANT VIEW, NORWAY LAKE

Assessment Roll and Tax List of Real Property in the of

Form SCD (52) UNIFORM-STATE COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										AS I		
		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	TOTAL True and Full Value	RURAL			Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/8%	Homestead Up to 25%	
						Acres	100ths					Dollars	Dollars	Dollars				Dollars
		1																
		2																
		3																
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Cass County, Minnesota, for Taxes for the Year 1952.

District	Tax including State Homestead Mills	State Tax on Non-Homestead Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty 1953	November Settlement 1953	Penalty 1953	Collections to First Monday in January 1954	Penalty 1954	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS						
																		PAID			WHEN PAID		
																		Dollars	\$	cts.	\$	cts.	\$
																			1				
																			2				
																			3				
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CHI CREAM BEACH

NORMOOD

NORMAY NORTH SHORE

PLEASANT VIEW ON NORMAY LAKE

Assessment Roll and Tax List of Real Property in the Village of Chittawan Beach

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

Form 5C (52) MINN. REV. STAT., CHAPTER 273

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, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS.

CHECK AWAY BEACH

NORWOOD

NORWAY NORTH SHORE PLEASANT VIEW ON NORWAY LAKE

Form 5C (52) UNIFORM SUMMARY, COMPACT

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS						FINAL EQUALIZED VALUE
						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%												
		Acres 100ths		Dollars		Dollars		Dollars		Dollars		Dollars		Dollars			
		Grand Total			1249.27	13250	20028	33278	3276	1132	1383	3188	8979				
						11891	16730	28621	2880	973	1148	2484	7685				

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	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. 1	District No. 2	District No. 3	District No. 4	District No. 5	District No. 6																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																	
	H	3535		1124	=	4659	77050																
	H	1744		2576	=	4320	96730	998	174778														
		5279		3700	=	8979	173780																

CHESEBROUGH BEACH
HORWOOD
NORWAY NORTH SHORE
PLEASANT VIEW ON NORWAY LAKE