

ASSESSMENT & TAX LIST
Vil. of Federal Dam
1945

DIRECTIONS TO ASSESSOR

CASS

APR 18

1945

OFFICE OF COUNTY AUDITOR,

County, Minn.,

L. H. Peterson Assessor of the Vill. of Federal Dam

According to the requirements of law, I herewith deliver to you the Assessment Books for the said

Vill.

Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, so far

as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, and make return thereof to me as required by the law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended in this book.

L. C. PETERSON

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

Sec. 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. 272.01. * * * 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. 272.22. By whom listed. Personal property shall be listed in the manner following: 1. The principal, or the agent of the principal, or the partner or agent of a partnership, or the receiver of an estate, or the executor of a will, shall list and assess the same.

2. He shall also list and assess the same, being a resident of all towns and other personal property, in the name of his principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

3. The property of a person for whose benefit it is held in trust, by the trustee, or of the estate of a deceased person, by the executor of a will, or of a receiver, shall be listed and assessed in the hands of a receiver, by such receiver.

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

5. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

6. The property of a body, politic or corporate, by the proper agent or officer, or the property of a firm or company, by a partner or agent thereof.

7. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

8. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

9. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

10. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

11. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

12. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

13. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

14. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

15. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

16. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

17. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

18. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

19. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

20. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

21. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

22. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

23. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

24. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

25. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

26. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

27. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

28. The property of manufacturers and others in the hands of an agent, or of a partner, or of a partner or agent of a partnership, or of a receiver, or of an executor of a will, or of a receiver, shall be listed and assessed in the hands of the principal, partner, or agent, or receiver, or executor, or the person having such property in charge by his condition, or by the person for whose benefit it is held in trust.

Vill. of Federal Dam, Cass

Section 273.03. Minnesota Statutes 1941. Assessment; Mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown to him, the names of the real property owners, and the lots or parts of lots or blocks, included in each description of real property assessed. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in APRIL of each year, 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 attending such meetings shall receive, as compensation for such service the sum of four dollars per day for each day necessarily traveled in going from his home to and returning from the county seat, to be the rate of five cents per mile for each mile necessarily traveled from the county seat, and paid out of the county treasury upon the warrant of the county auditor, computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

Assessment of 1

COLLECTIONS OF TAXES OF 1945 Village of Federal Dams, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19.....	JUNE SETTLEMENT 1946	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 Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	3068 782	1748 809							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	10723 4259 18237 8967	11099 4408 18878 2283							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	10021	10372							
School Local Mill, School Special, School State Loan, Deficiency C.O. B.T.D.	501 14969 10021 2505 6514	519 14409 10373 2593 6743							
	90571	91234							

	LOCAL MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.T.D.	TOTALS
School District No. <i>Un Un</i> <i>Pl. Un</i>	<i>048</i> <i>492</i>	<i>67</i> <i>14905</i>		<i>85</i> <i>9236</i>	<i>21</i> <i>2484</i>	<i>55</i> <i>6459</i>	<i>329</i> <i>34281</i>
MARCH SETTLEMENT							
Totals	501	14969		10021	2505	6514	34510
School District No. <i>Un</i>	519	14409		10373	2593	6743	34637
JUNE SETTLEMENT							
Totals	519	14409		10373	2593	6743	34637
NOVEMBER SETTLEMENT							
NOVEMBER to JANUARY							
ADDITIONS							
REDUCTIONS							

Assessment Roll and Tax List of Unplatted Real Property in the Village of Federal Dam, Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Original

Kolbe

Kolbe

Kolbe

Kolbe

Kolbe

Kolbe

Kolbe

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Grand Total

Handwritten summary of totals: 15738 352, 23258 502

Page total 16090, Grand total 23760

Assessment Roll and Tax List of Platted Real Property in the [] of []
Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000. Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33 1/2 Per Cent, Class 3; Remainder at 40 Per Cent, Class 1;

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns for Assessment Roll and Tax List, including IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

John B Neurer

Original Plat

Margaret Neurer

State of Minnesota + County of Cass

Maurice E. Gustafson

Harry Raschick

Paul Luane Jucker

10073

5155

7690

M 3 24 156 159

2768 108

2876

52 8 57

