

ASSESSMENT & TAX LIST  
**Vil. of Federal Dam**  
1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1945

APR 18

County, Minn.,

*A. H. Peterson* Assessor of the *Vil. of Federal Dam*

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

*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. 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 shall be listed by him or by his agent or receiver, or by the trustee of the estate of a deceased person, by the executor or receiver, by such receiver.

2. The property of a body politic or corporate, by the proper agent or receiver, by such receiver, by a partner or agent thereof.

3. The property of manufacturers and others in the hands of an agent, in the hands of the principal, in merchandise, in stock, or in transit, shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

4. The property of a person for whose benefit it is held in trust, by the trustee, or by the person having such property in charge.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

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

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8. The property of manufacturers and others in the hands of an agent, in the hands of the principal, in merchandise, in stock, or in transit, shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

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*Vil. 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 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 real property, becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book on the first Monday in APRIL of each year.

The assessors shall meet at the office of the county auditor on a day to be fixed by the Commissioner of Taxation for the purpose of receiving instructions as to their duties under the laws of the state. 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 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.

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Assessment of 1

COLLECTIONS OF TAXES OF 1915, Village of Federal Dam, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19.....	JUNE SETTLEMENT 1915	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 8969	11099 4408 18878 9283							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	10021	10372							
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B.T.D.	501 14969 10021 2505 6514	519 14409 10373 2593 6743							
	90571	91234							

NAME OF OWNER

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.T.D.	TOTALS
MARCH SETTLEMENT							
School District No. <i>Un Un</i> <i>Pl. Un</i>	<i>04</i> <i>492</i>	<i>69</i> <i>14905</i>		<i>85</i> <i>9936</i>	<i>21</i> <i>2484</i>	<i>55</i> <i>6459</i>	<i>229</i> <i>34281</i>
Totals	501	14969		10021	2505	6514	34510
JUNE SETTLEMENT							
School District No. <i>Un</i>	519	14409		10373	2593	6743	34637
Totals	519	14409		10373	2593	6743	34637
NOVEMBER SETTLEMENT							
School District No.							
Totals							
NOVEMBER to JANUARY							
School District No.							
Totals							
ADDITIONS							
School District No.							
Totals							
REDUCTIONS							
School District No.							
Totals							

L. C. PETERSON, Auditor  
W. T. McKEOWN, Treasurer  
J. ELMER JOHNSON, Sheriff

L. P. PETERSON, Register of Deeds  
ANONA RIVIERE, Clerk of Court  
OLAF OLESON, Supt. of Schools

EDWARD L. ROGERS, Attorney  
A. B. OLIVER, Judge of Probate  
ROSCOE CROFF, Coroner

County of Cass

State of Minnesota

OFFICE OF  
L. C. Peterson  
AUDITOR

WALKER, MINN.

DEPUTY AUDITORS  
ALICE R. PETERSON  
EVELYN H. WHITEBERG

July 18, 1945.

Mr. F. H. Putnam,  
Federal Dam, Minnesota.

Dear Mr. Putnam:

Last year you assessed Lots 1, 2, & 3, Block 5 in one sum, inasmuch as you said that the buildings were on all lots.

Part of this has been sold, and the descriptions are as follows:

	T. & F. Land	T. & F. Bldgs.
Clarence J. Grove - Lot 1, Block 5	28.66	
" - Lots 2 & 3 less W. 26' of Block 5.	44.82	
S. J. Lemke - West 26' of Lots 2 & 3, Block 5.	11.51	

The former assessment was as follows:

Land T. & F. Value	Bldgs. T. & F.	Total	Homestead Assess. Val.	Non-home. Assess. Val.
86	702	788	72	200

Please indicate homestead and divide the assessment among the 3 descriptions listed above.

Thanks.

Sincerely,

*Alice R. Peterson*  
Deputy County Auditor.

ARP.

Division of Valuations to be made May 1, 1945.

*this includes another block added since last assessment*

Clarence J. Grove ✓	all of Lot 1 and 1/4 of Lot 2 & 3 } Block 5 \$4.00 East 94 1/2' 2 x 3	Buildings Total	2570	4070	Total
			72	235	307
S. J. Lemke ✓	all of Lot 4 - Block 5 } and W 26 ft 2 x 3	Buildings Total	240	282	
				112	112
					419

*Note: Assessor's advise as to descriptions*

Assessment as of May 1 - 1944

	Land	Building	Total	Homestead @ 75%	Remainder @ 40%	Assessed Value
Clarence J. Grove	86	702	\$788	\$72	\$200	\$272
S. J. Lemke	30	240	\$270		\$108	\$108

NOTE: Please place valuations on above division of Lots. If no improvements have been added since May 1, 1944 the total should remain the same.







































Assessment Roll and Tax List of Platted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, Minnesota, for Taxes for the Year 1945.

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 4.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), No. School District, Indicate Homestead, ASSESSOR'S VALUATION (Structures & Improvements, Total True and Full Value, Assessed Value of Homesteads, Assessed Value of Machinery, Assessed Value of Remainder, Total Assessed Value), EQUALIZED VALUES (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation), SOLID FOR TAXES.

Sam N. Prentiss

Original Plan

Marie Miller

Shaw O'Brien Raymond Miller

State of Minnesota (cont. to Oscar Edison)

State of Minnesota

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, Rate Mills), Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

1 N 4 70 70 1 PAID IN FULL FEB 20 1946
2 N 48 838 838 2 PAID IN FULL FEB 20 1946
3 N 4 70 70 3 PAID IN FULL FEB 20 1946
4 N 3 52 52 4 PAID IN FULL FEB 20 1946
5 N 3 52 52 5 PAID IN FULL FEB 20 1946

9 48 838 32 870 PAID IN FULL JUL 3 1946 8001 870
10 8 140 06 146 10 PAID IN FULL JUL 25 1946 10091 146
11 8 140 06 146 11 PAID IN FULL JUL 25 1946 10068 292
12 8 140 06 146 12 PAID IN FULL JUL 25 1946

N 62 2340 50 2390
N 72 184











