

ASSESSMENT & TAX LIST

Vil. of Pillager

1950



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

County, Minn.,

Assessor of the

of

To According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the 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. 273.01. PROPERTY SUBJECT TO TAX. All real and personal property owned by any person or corporation, partnership, firm, or other individual or entity, 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. Real estate owned by a person shall be listed by the owner.

Sec. 273.23. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county, town, or district where the farm is situated, the assessor shall list and assess the same in the county, town, or district where the farm is situated.

Sec. 273.27. Certain personal property; where listed. All machinery, tools, and other personal property used by the owner for personal and domestic purposes shall be listed and assessed at the residence of the owner.

Sec. 273.29. Merchants and manufacturers. The personal property belonging 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 livestock or other personal property connected with a farm does not reside in the county, town, or district where the farm is situated, the assessor shall list and assess the same in the county, town, or district where the farm is situated.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses with the machinery and fixtures therein, situated upon the right of way of any railroad company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipelines. Companies. Subdivision 1. Personal property of any pipeline companies engaged in the business of transmitting natural gas, gasoline, or other petroleum products shall be assessed as follows: 1. The personal property of such companies shall be listed and assessed in the county, town, or district where the principal place of business of such company is located.

Sec. 273.35. Property of Water Companies. The personal property of any water company shall be listed and assessed in the county, town, or district where the principal place of business of such company is located.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. Personal property of electric light and power companies, and other companies engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the county, town, or district where the principal place of business of such company is located.

Sec. 273.37. Electric Light and Power Companies and other companies supplying electric power. Place of listing and assessment. Personal property of electric light and power companies, and other companies engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the county, town, or district where the principal place of business of such company is located.

Sec. 273.38. Property of Telephone Companies. The personal property of any telephone company shall be listed and assessed in the county, town, or district where the principal place of business of such company is located.

Sec. 273.39. Property of Gas Companies. The personal property of any gas company shall be listed and assessed in the county, town, or district where the principal place of business of such company is located.

Sec. 273.40. Property of Oil Companies. The personal property of any oil company shall be listed and assessed in the county, town, or district where the principal place of business of such company is located.

Sec. 273.41. Property of Lumber Companies. The personal property of any lumber company shall be listed and assessed in the county, town, or district where the principal place of business of such company is located.

Sec. 273.42. Property of Mill Companies. The personal property of any mill company shall be listed and assessed in the county, town, or district where the principal place of business of such company is located.

Sec. 273.43. Property of Manufacturing Companies. The personal property of any manufacturing company shall be listed and assessed in the county, town, or district where the principal place of business of such company is located.

Sec. 273.44. Property of Retail Merchants. The personal property of any retail merchant shall be listed and assessed in the county, town, or district where the principal place of business of such merchant is located.

Sec. 273.45. Property of Wholesale Merchants. The personal property of any wholesale merchant shall be listed and assessed in the county, town, or district where the principal place of business of such merchant is located.

Sec. 273.46. Property of Contractors. The personal property of any contractor shall be listed and assessed in the county, town, or district where the principal place of business of such contractor is located.

Sec. 273.47. Property of Farmers. The personal property of any farmer shall be listed and assessed in the county, town, or district where the principal place of business of such farmer is located.

Sec. 273.48. Property of Laborers. The personal property of any laborer shall be listed and assessed in the county, town, or district where the principal place of business of such laborer is located.

Sec. 273.49. Property of Clerks. The personal property of any clerk shall be listed and assessed in the county, town, or district where the principal place of business of such clerk is located.

Sec. 273.50. Property of Teachers. The personal property of any teacher shall be listed and assessed in the county, town, or district where the principal place of business of such teacher is located.

Sec. 273.51. Property of Ministers. The personal property of any minister shall be listed and assessed in the county, town, or district where the principal place of business of such minister is located.

Sec. 273.52. Property of Physicians. The personal property of any physician shall be listed and assessed in the county, town, or district where the principal place of business of such physician is located.

Sec. 273.53. Property of Lawyers. The personal property of any lawyer shall be listed and assessed in the county, town, or district where the principal place of business of such lawyer is located.

Sec. 273.54. Property of Judges. The personal property of any judge shall be listed and assessed in the county, town, or district where the principal place of business of such judge is located.

Sec. 273.55. Property of Clergymen. The personal property of any clergyman shall be listed and assessed in the county, town, or district where the principal place of business of such clergyman is located.

Sec. 273.56. Property of Ministers of the Gospel. The personal property of any minister of the gospel shall be listed and assessed in the county, town, or district where the principal place of business of such minister is located.

Sec. 273.57. Property of Pastors. The personal property of any pastor shall be listed and assessed in the county, town, or district where the principal place of business of such pastor is located.

Sec. 273.58. Property of Rectors. The personal property of any rector shall be listed and assessed in the county, town, or district where the principal place of business of such rector is located.

Sec. 273.59. Property of Vicars. The personal property of any vicar shall be listed and assessed in the county, town, or district where the principal place of business of such vicar is located.

Sec. 273.60. Property of Archdeacons. The personal property of any archdeacon shall be listed and assessed in the county, town, or district where the principal place of business of such archdeacon is located.

Sec. 273.61. Property of Deacons. The personal property of any deacon shall be listed and assessed in the county, town, or district where the principal place of business of such deacon is located.

Sec. 273.62. Property of Elders. The personal property of any elder shall be listed and assessed in the county, town, or district where the principal place of business of such elder is located.

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Assessor's Return of Exempt Real Property in the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, for the Year 1950

FORM 2 WALKER-BLYE COMPANY, MINNEAPOLIS

| NAMES OF OWNERS         | DESCRIPTION<br>SUBDIVISION | Sec.<br>or<br>Lot | Town<br>or<br>Block | Range | No. of<br>Acre | FOR WHAT PURPOSE USED | TRUE AND FULL VALUATIONS   |   |   |   | ASSESSED VALUATIONS                        |                     | REMARKS |
|-------------------------|----------------------------|-------------------|---------------------|-------|----------------|-----------------------|--|---|---|---|--|---------------------|---------|
|                         |                            |                   |                     |       |                |                       | LAND<br>Exclusive of<br>Structures<br>and<br>Improvements<br>Dollars | BUILDINGS<br>and Other<br>Structures<br>Dollars | MACHINERY<br>Permanently<br>Attached to<br>Real Estate<br>Dollars | TOTAL<br>True and<br>Full<br>Value<br>Dollars | Rural<br>Including<br>Machinery<br>33 1/3% | All<br>Other<br>40% |         |
|                         |                            |                   |                     |       |                |                       |  |   |   |   |  |                     |         |
| Coop. Agric. Society    | SW 1/4 of N 1/4            | 16                | 13300               | 40    | -              | Past Grounds          | 600  | 20,000  |   | 26,600  | 8,867                                      |                     |         |
| First Baptist Church    | Part of 530                | 17                |                     |       |                | Church                | 75   | 2,400   |   | 2,475   | 890  |                     |         |
| Coop. Agric. Society    | Beacon & Kinzel            | 12                |                     | 2     |                | Farm                  | 180  |   |   | 180   | 60   |                     |         |
| The Association of ...  | Lots 56-7                  |                   |                     |       |                | Church                | 120  |   |   | 120   | 45   |                     |         |
| Ind. School Dist. No. 1 | Beacon 2nd Add Bldg        |                   |                     |       | 4              | School                | 200  | 10,000  |   | 10,200  | 4,080                                      |                     |         |

Real Estate  
 ADDITION  
 BEACON'S ADDITION  
 BEACON'S & KINZEL'S  
 ADDITION  
 BEACON'S 2nd ADDITION  
 BK'S ADDITION







Assessor's Return

FORM 2 MILLER-DAY COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1951, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Village of Pillager in said County for the year A. D. 1950, as specified above and amounting to \_\_\_\_\_ Dollars

Paul D. Jewell by 7. County Treasurer.

Jan. 7, 1952

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 Pillager in said County for the year 1950, 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 received 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, Paul D. Jewell by 7. M. P. County Treasurer.

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 1950. WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_ 1951.

(SEAL) \_\_\_\_\_ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1952, I received of \_\_\_\_\_ County Treasurer, the Tax List of the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1950; that I have compared the said list with the Statements received 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.

Real Estate ADDITION BACON'S S ADDITION BACON'S & KIMMEL'S ADDITION BACON'S 2nd ADDITION BK'S ADDITION















































Assessment Roll and Tax List of Real Property in the Village of Delaquer

PETERSON'S ADDITION

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for Frank C. & Delphia A. Hamburg, Harold B. Schully, George J. & Minnie Collett, Ernest & Ethel M. Whipple, Arvid C. Edeburn, Wickliff M. & Nancy R. Broodig, Chas. Peterson 1/5 & Lee Peterson 4/5.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: 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, Date Settlement, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1-20, with various tax amounts and payment dates.

LIVESTOCK ADDITION

BACON'S ADDITION

BACON'S & KINRELL'S ADDITION

BACON'S 2nd. ADDITION

PK'S ADDITION







































Assessment Roll and Tax List of Real Property in the Village of Pillsbury

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 Harry Dunbar, State of Minnesota, and Edmund F. Allen.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: 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 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes entries for C. G. and various payment dates.

ESTERSON'S ADDITION, BACON'S ADDITION, BACON'S & KINZEL'S ADDITION, PARK'S ADDITION, BACON'S 2nd. ADDITION

WILSON'S ADDITION, Tabular Statement























