

Assessment & Tax List - 1954

Vil. of Remer

DIRECTIONS TO ASSESSOR  
OFFICE OF COUNTY AUDITOR,  
1954.

County, Minn.,

Assessor of the

County Auditor

To, \_\_\_\_\_ of \_\_\_\_\_ of \_\_\_\_\_  
The real and personal property assessment books for  
for the year 1954, are hereby delivered to you. The list of real estate contains all descriptions subject to taxation, so  
far as the same have come to my knowledge from any source, and you are directed to assess all property and make a  
return thereof as required by the laws of Minnesota prescribing the duties of the assessor. A form of the  
return to be signed by you is appended in this book.

Extracts from Laws Relating to the Listing of Personal Property.  
(Section Numbers Refer to Minnesota Statutes 1953)

- 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 as follows: 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 the personal property owned, controlled by him as agent or attorney, \* \* \*
  2. He shall also list the personal property of his minor child, or the property of a minor, child or insane person shall be listed 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, by such receiver.
  4. The property of a body politic or corporate, by the proper officer or agent thereof.
  5. The property of a firm or company, by a partner or agent thereof.
  6. The property of a merchant or of a manufacturer shall be listed in the name of the principal, as merchandise, carried on \* \* \*
  7. The property of a partnership shall be listed in the name of the firm or company, by a partner or agent thereof.
  8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his 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 in which it is located.
- Sec. 273.27. Certain personal property, where listed. All household goods and furnishings, including but not limited to, stoves, ranges, refrigerators, sewing machines, washing machines, vacuum cleaners, and other domestic personal property, used by the owner for personal and household purposes, shall be listed and assessed at the owner's residence, unless otherwise provided in this chapter. The same is usually kept.
- Sec. 273.29. Merchants and manufacturers. The personal property of a merchant or of a manufacturer whose business is carried on \* \* \* shall be listed in the town or district where the 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 dies, or when such personal property is sold or otherwise disposed of, or when a farm is sold or otherwise disposed of, the personal property on such farm is located, shall be listed and assessed in the town or district in which the principal place of business of such farm is located.
- Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed in the town or district where operated and exclusively used for the business of the railroad, and assessed as personal property in the town or district where situated.
- Sec. 273.63. Piling Companies. Subdivision 1. Personal property of a piling company shall be listed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Subdivision 2. The personal property, consisting of the pipeline system of main, pipe and equipment attached thereto, of pipeline carrying natural gas, gasoline or other petroleum products, shall be listed and assessed by the Commissioner of Transportation. The same shall be listed and assessed in the town or district in which the pipeline is situated. The same shall be listed and assessed in the town or district in which the pipeline is situated.
- Sec. 273.65. Electric Light and Power Companies. Subdivision 1. Personal property of an electric light and power company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Subdivision 2. All transmission and distribution lines, and equipment of a piling company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Sec. 273.67. Electric Light and Power Companies and Villages, Cities, and Townships. Subdivision 1. Personal property of an electric light and power company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Subdivision 2. All transmission and distribution lines, and equipment of an electric light and power company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Sec. 273.69. Gas and Water Companies. Subdivision 1. Personal property of a gas and water company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Subdivision 2. All transmission and distribution lines, and equipment of a gas and water company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Sec. 273.73. Gas and Water Companies. Subdivision 1. Personal property of a gas and water company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Subdivision 2. All transmission and distribution lines, and equipment of a gas and water company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Sec. 273.75. Gas and Water Companies. Subdivision 1. Personal property of a gas and water company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Subdivision 2. All transmission and distribution lines, and equipment of a gas and water company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Sec. 273.77. Gas and Water Companies. Subdivision 1. Personal property of a gas and water company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.
- Subdivision 2. All transmission and distribution lines, and equipment of a gas and water company shall be listed and assessed in the town or district where the business of such company is carried on \* \* \* and assessed as personal property in the town or district where situated.

The forms in this book are prescribed for the 1954 assessment by G. HOWARD SPAETH, Commissioner of Taxation.



**SUMMARY OF TAX COLLECTION**

Original Levy	-	-	-	-	-	\$ 12,136.92
Additions	-	-	-	-	-	\$ 9.64
						\$ 12,146.56
Abatements	-	-	-	-	-	\$ 227.70
						\$ 12,908.86

**COLLECTIONS**

March Settlement	-	-	-	-	-	\$ 3454.53
June Settlement	-	-	-	-	-	\$ 5160.11
November Settlement	-	-	-	-	-	\$ 2516.89
January Settlement	-	-	-	-	-	\$ 117.28
						\$ 11,248.81
Over Collected	-	-	-	-	-	\$ 24.12
Under Collected	-	-	-	-	-	\$
Delinquent	-	-	-	-	-	\$ 1684.14
						\$ 1660.05
Total	-	-	-	-	-	\$ 12,908.86

ORIGINAL PLAT  
 THIS ADDITION  
 SYSTEM ADDITION  
 AUDITOR'S PLAT  
 SECTION'S ADDITION

TABULAR SCHEDULE OF VALUATIONS,

RATES AND TAXES

LEVIED IN THE Village OF Remer

COUNTY OF CASS, STATE OF MINNESOTA

235.91  
5  
2 1/2  
221.13

Table with columns for VALUATION BY SCHOOL DISTRICTS, RATE OF COUNTY TAXES, RATE OF TOWN TAXES, RATE OF SCHOOL TAXES, and TAXES LEVIED. Includes handwritten entries for school district C1 and detailed tax breakdowns for various funds and rates.

Summary table for Assessed Value: Homestead (Rural 1869, All Other 14816, Total 16685) and Non-Homestead (Rural 779, All Other 19339, Total 20118).

Total Levy, \$ 13,136.92  
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 Remer, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1954.

Witness my hand and official seal, this 3rd day of January, A. D. 1954.

SEAL

Total Taxes Real Estate 8717.62  
Pers. Prop. 4419.30  
Total 13136.92

ORIGINAL FILED  
MISSOURI ADDITION  
WESTERN ADDITION  
AUDITOR'S FILE  
SCHOOL'S ADDITION



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

Cass County, Minnesota, for Taxes for the Year 1954.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

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, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1955, June Settlement 1955, November Settlement 1955, Collections to First Monday in January 1956, Delinquent on First Monday in January 1956, Total Delinquent Tax and Penalty, REMARKS.

MINN. ADDITION, WESTERN ADDITION, AUDITOR'S PLAT, SMOKE'S ADDITION











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

Cass County, Minnesota, for Taxes for the Year 1954.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

ORIGINAL PLAT

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, and REMARKS. Includes handwritten entries for names like Charles & Ada Graham, O. E. Carlson, etc.

MINN'S ADDITION, WESTERN ADDITION, AUDITOR'S PLAT, SCHOOL'S ADDITION



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

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY, TOTAL ASSESSED), FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1954.

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 1955, June Settlement 1955, November Settlement 1955, Collections to First Monday in January 1956, Delinquent on First Monday in January 1956, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Village of Remer, Cass County, Minnesota, for Taxes for the Year 1954.

Cass County, Minnesota, for Taxes for the Year 1954.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Main 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, SOLD FOR TAXES, PAID, WHEN PAID, etc.

Original Plat

Raymond Vanasse
Thomas + Beulah E. Maher
Lydia Larry
Vielte Rochow
Mervin Meyers
Vera + Larsen + Anderson
Stanley Clark
Charles H. + Mabel Fletcher
Susan C. Sarum
E.E. + Bernice M. Nichols
Hulda V. Gallaher + Claude B. Gallaher
Vielte Rochow State of Minnesota
J.H. Sjoberg

Handwritten calculations and notes at the bottom of the page, including sums like 2858, 3351, 804, 858, 739, 804, 30, 834.

Vertical text on the right edge: ORIGINAL PLAT, ADDITION, WESTERN, ADDITION, ADJUSTOR'S PLAT, ADJUSTOR'S ADDITION, SHERIFF'S ADDITION.





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

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1954.

FLYNN'S ADDITION

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY), ASSESSED VALUATIONS (RURAL, ALL OTHER), TOTAL ASSESSED VALUE, FINAL EQUALIZED VALUE.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES (SOLD FOR TAXES, PAID FOR TAXES), SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1955, June Settlement 1955, November Settlement 1955, Collections to First Monday in January 1956, Delinquent on First Monday in January 1956, Total Delinquent Tax and Penalty, REMARKS.

HARKER'S ADDITION, WESTERN ADDITION, ADITOR'S PLAT, STOKES'S ADDITION







Assessment Roll and Tax List of Real Property in the Village of Remer  
\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1954.

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, PAID, WHEN PAID, Number of Receipt, Settlement dates, and REMARKS.

ORIGINAL PLAT  
FLYNN'S ADDITION  
WESTERN ADDITION

FLYNN'S ADDITION  
HICK'S ADDITION  
AUDITOR'S PLAT  
STONEMAN'S ADDITION



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

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1954.

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, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1955, June Settlement 1955, Penalty, November Settlement 1955, Collections to First Monday in January 1956, Delinquent on First Monday in January 1956, Total Delinquent Tax and Penalty, REMARKS.

CHESTER'S FLAT, CHESTER'S ADDITION, FINN'S ADDITION, WESTERN ADDITION, AUDITOR'S FLAT, WESTERN'S ADDITION, HICK'S ADDITION, SCHOLAR'S ADDITION





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

Cass County, Minnesota, for Taxes for the Year 1954.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns for property description, valuations (True and Full, Assessed), taxes (School Districts, State, Special, Total), and payment status. Includes handwritten entries for 'Sjblom's Addition' and various property owners like Harold W. & Virginia E. Langenbacher.

WESTERN ADDITION, AUDITOR'S PLAT, SJOELOV'S ADDITION

WESTERN ADDITION, AUDITOR'S PLAT, SJOELOV'S ADDITION

Assessment Roll and Tax List of Real Property in the Village of Remer, Cass County, Minnesota, for Taxes for the Year 1954.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

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, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1955, June Settlement 1955, Penalty, November Settlement 1955, Penalty, Collections to First Monday in January 1956, Delinquent on First Monday in January 1956, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Village of Remer, Cass County, Minnesota, for Taxes for the Year 1954.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

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, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1955, June Settlement 1955, Penalty, November Settlement 1955, Penalty, Collections to First Monday in January 1955, Delinquent on First Monday in January 1955, Total Delinquent Tax and Penalty, REMARKS.

Harkey's Addition to Remer (W. 24' of E. 35' 65' of N. 130' of W. 1/4 of S. 1/4 Sec. 12-14-26)

W. 1/2 of S. 1/4

ORIGINAL PLAT, HARKER'S ADDITION, WESTERN ADDITION, AUDITOR'S PLAT, SJOELOV'S ADDITION

HICK'S ADDITION

PERSONS

Assessment Roll and Tax List of Real Property in the Village of Remer, Cass County, Minnesota, for Taxes for the Year 1954.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

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, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1955, June Settlement 1955, November Settlement 1955, Collections to First Monday in January 1956, Delinquent on First Monday in January 1956, Total Delinquent Tax and Penalty, REMARKS.

ORIGINAL PLAT, EXEMPT ADDITION, PARKER'S ADDITION, WESTERN ADDITION, AUDITOR'S PLAT, SULLO'S ADDITION

MOULTON'S ADDITION

PERSONAL

Assessment Roll and Tax List of Real Property in the Village of Remer, Minnesota

Cass County, Minnesota, for Taxes for the Year 1954

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

ORIGINAL PLAT, HICKS' ADDITION, HARKER'S ADDITION, WESTERN ADDITION, HICKS' ADDITION, AUDITOR'S PLAT, SJOELIN'S ADDITION

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS, TAXES, PAID, WHEN PAID, etc.

Hicks Addition to Remer (Part of W 1/2 S W 1/4 Sec. 14-26)

Roland M. & Mabel N. Hicks, Thomas Hicks, Charles Raines, Gordon C. Crumley, Gen. Munn. Utilities Company

Grand Totals 433 03

Summary of assessed values: 17707, 28265, 3209, 28681, 1694, 1474, 12580, 13644, 3906, 29845

Special Classes

PERSONS

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

Cass County, Minnesota, for Taxes for the Year 1954.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Main table with columns for Description of Property, True and Full Valuations, Assessed Valuations, Valuations by School Districts, and Taxes. Includes rows for Railroad Leases, Standard Oil Co., Charles A. Graham, Remer Oil Co., and King Lumber Co., ending with a Grand Totals summary.

WESTERN ADDITION, HICKS ADDITION, AUDITOR'S PLAT, SJOELOM'S ADDITION

Special Classes

Personal

Handwritten calculations: 1918 854, 14767 = 16685, 18490, 19344, 10476, 87762

Handwritten calculations: 17707, 60, 17647, 93295, 7702, 118644, 1869, 779, 14816, 15798, 2567, 36079, 36079, 36079, 773, 36807