

Ansel

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, County, Minn., APR 9 1946.

W. A. Burfield Assessor of the County of Annel. According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1946, 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 to this book. County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

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. 273.02. 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 real estate owned by him in the county, town, or district where he resides, unless he shall make it appear to the assessor that he is unable to do so. 2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney. 3. The assessor shall list the property of a person for whose benefit it is held in trust, by the trustee or by the donor, on the list of such property in charge of the trustee or administrator. 4. The property of a person for whose benefit it is held in trust, by the trustee or administrator, shall be listed in the name of the person for whose benefit it is held in trust, by the trustee or administrator. 5. The property of a partnership whose assets are in the hands of a partner shall be listed in the hands of such partner, or of a partner or agent or officer thereof. 6. The property of a firm or company, by a partner or agent or officer thereof. 7. The property of a partnership shall be listed in the hands of a partner or agent or officer 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 in the county, town, or district where the owner, agent or trustee resides. Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family shall be listed and assessed in the district where the same is usually kept. Sec. 273.28. Merchants and manufacturers. The personal property of merchants and manufacturers, and of other persons engaged in business, shall be listed and assessed in the county, town, or district where the business is carried on. Sec. 273.30. Farm property of non-resident. When the owner of real estate in this state is a non-resident, the personal property of such owner shall be listed and assessed in the county, town, or district in which the principal place of business of such firm is located. Sec. 273.31. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas, oil, or other fluids, shall be listed and assessed in the county, town, or district in which the principal place of business of such company is located. Sec. 273.32. Manufacturers. Every manufacturer required to list his property shall state upon the value of his articles produced, sold, or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment shall list and assess his personal property, including stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as are attached to real property. Sec. 273.33. Merchants; consignees. Every merchant required to list his property shall state upon the value of his articles produced, sold, or in part, in any process of manufacturing, combining, rectifying or refining. Every merchant and person owning a manufacturing establishment shall list and assess his personal property, including stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as are attached to real property. Sec. 273.34. Estates. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death. Sec. 273.35. Persons under Guardianship. The personal property of persons under guardianship shall be listed and assessed at the place of listing before his appointment. Sec. 273.36. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment. Sec. 273.37. Property moved between May and July. The owner of personal property removed from one county, town, or district...

Sec. 272.48. Where listed in case of doubt. In case of doubt as to whether a piece of listing personal property or where it cannot be listed in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is unable to do so. Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, in duplicate, a list of the personal property owned by him on May 1 of the year in which he is required to list, and make a separate statement in like manner of all personal property which he has under his control which does not appear on his list for taxation. Sec. 273.26. A statement of value. Every person required to list property for taxation shall make out and deliver to the assessor, in duplicate, a statement of the value of the property so listed, and make a separate statement in like manner of all personal property which he has under his control which does not appear on his list for taxation. Sec. 273.27. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, in duplicate, a list of the personal property owned by him on May 1 of the year in which he is required to list, and make a separate statement in like manner of all personal property which he has under his control which does not appear on his list for taxation. Sec. 273.28. Merchants and manufacturers. The personal property of merchants and manufacturers, and of other persons engaged in business, shall be listed and assessed in the county, town, or district where the business is carried on. Sec. 273.30. Farm property of non-resident. When the owner of real estate in this state is a non-resident, the personal property of such owner shall be listed and assessed in the county, town, or district in which the principal place of business of such firm is located. Sec. 273.31. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas, oil, or other fluids, shall be listed and assessed in the county, town, or district in which the principal place of business of such company is located. Sec. 273.32. Manufacturers. Every manufacturer required to list his property shall state upon the value of his articles produced, sold, or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment shall list and assess his personal property, including stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as are attached to real property. Sec. 273.33. Merchants; consignees. Every merchant required to list his property shall state upon the value of his articles produced, sold, or in part, in any process of manufacturing, combining, rectifying or refining. Every merchant and person owning a manufacturing establishment shall list and assess his personal property, including stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as are attached to real property. Sec. 273.34. Estates. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death. Sec. 273.35. Persons under Guardianship. The personal property of persons under guardianship shall be listed and assessed at the place of listing before his appointment. Sec. 273.36. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment. Sec. 273.37. Property moved between May and July. The owner of personal property removed from one county, town, or district...

Section 273.03, Minnesota Statutes 1945. 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, complete each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. 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.

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Ansel in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul R. Jewell, County Treasurer

Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ of _____ in said County for the year 1946, 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,

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 1946.

WITNESS my hand and official seal, the _____ day of _____ 1947.

(SEAL)

County Auditor

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1946; 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

COLLECTIONS OF TAXES OF 1947, Town OF Ansel, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	4387 1158	1654 1503							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	16764 7424 31772 13651	21765 9689 41249 117723							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	3992 11975 798	5132 15546 1036							
School Local 1 Mill, School Special, School State Loan,	798 31932	1036 41457							
Total	124651	159795							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	TOTALS
MARCH SETTLEMENT	School District No. 6	798	31932		32730
	Totals	798	31932		32730
JUNE SETTLEMENT	School District No. 6	1036	41457		42493
	Totals	1036	41457		42493
NOVEMBER SETTLEMENT	School District No.				
	Totals				
NOVEMBER to JANUARY	School District No.				
	Totals				
ADDITIONS	School District No.				
	Totals				
REDUCTIONS	School District No.				
	Totals				

Assessment Roll and Tax List of Real Property in the Town of Ansel

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for Charlie & Naomi Kuechel, Marion J. Pearson, Charles E. Kuechel, Violet C. Miller, Frank J. & Carrie Olson, and Violet C. Miller.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: 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, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, Penalty, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Penalty, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for tax payments and settlements.

Tabular Statement of Taxable Real Property Assessment of the _____ of _____ County of _____, Minnesota, 19____

FORM 257-11-1915-REV. 11-1915

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS								
	Acres	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL		ALL OTHER			Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars					
						Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/4% Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33 1/4% Dollars				TOTAL ASSESSED VALUE Dollars				
Footings from Page 20	7206	2826140	1690		8706	3516218	500	82	333				2090	833				
" " " 21	2544	640			2544	640	208	848	208				848	208				
" " " 22	2719	680	180		2899	860548	164	53	13				601	177				
" " " 23	2235	560			2235	560192	48	425	105				617	153				
" " " 24	1420	355	260		1680	615228	96	110	44				408	140				
" " " 25																		
" " " 26	480	120			480	12048	120	80	30				128	32				
" " " 27	2224	560	395		2629	95528	14	813	291				851	214				
" " " 28	1442	360			1442	360160	40	214	52				374	92				
" " " 29	4711	1278	535		5246	1733841	290	247	85				1188	375				
" " " 30	7145	1799	1150		8255	33491671	689						1671	689				
" " " 31	5525	1382	1293		6570	26771214	534						1314	534				
" " " 32	2480	620	700	800	3180	14407470	626	284	282				636	282				
" " " 33	1600	400			1600	400320	80						320	80				
" " " 34	1736	440			1736	440224	56	212	52				436	108				
" " " 35	160	40			160	4032	8						32	8				
" " " 36																		
" " "		26713	16040		42753	6939	2646						9585					
" " "		196700	14196		210907	48500	9269						89709					

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Tabular Statement of Taxable Real Property Assessment of the _____ of _____ County of _____, Minnesota, 19____

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS							
	Acres	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL		ALL OTHER			Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars				
						Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/4% Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33 1/4% Dollars				TOTAL ASSESSED VALUE Dollars			
Footings from Page 1	3127	585			3712	614	214						828				
" " " 2	5485	1410			6895	1379							1379				
" " " 3	2442	137			2579	306	683						989				
" " " 4	4871	1100			5971	1067	212						1279				
" " " 5	2227				2227	32	689						721				
" " " 6	954				954		318						318				
" " " 7	2226				2226		742						742				
" " " 8	3538				3538	485	371						856				
" " " 9	2756				2756	424	212						636				
" " " 10	3764	620			4384	845	53						898				
" " " 11	5743	1230			6973	1061	556						1617				
" " " 12	1390				1390	278							278				
" " " 13	827	40			867	11	289						289				
" " " 14	2416	330			2746	748							748				
" " " 15	3951	435			4386	750	212						962				
" " " 16	5264	1979			7243	1331	196						1527				
" " " 17	5220	800			6020	1204							1204				
" " " 18	796				796	32	212						244				
" " " 19	3934	340			4274	568	478						1046				
" " " 20	7306	1420			8726	1222	872						2094				

Tabular Statement of Taxable Real Property Assessment of the _____ of _____ County of _____, Minnesota, 19____

FORM 201-1-1915 COMPANY, MINNEAPOLIS

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS						EQUALIZED ASSESSED VALUATIONS			
	Acres 100ths	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/2% Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
						Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/2% Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars					
Footings from Page														
" " " 21		2544			2544		848						848	
" " " 22		2719	200		2919	552	53						605	
" " " 23		2235			2235	192	425						617	
" " " 24		1420	285		1705	233	180						413	
" " " 25														
" " " 26		480			480	48	80						128	
" " " 27		2234	431		2665	38	825						863	
" " " 28		1442			1442	160	214						374	
" " " 29		4711	590		5301	852	347						1199	
" " " 30		7195	1160		8355	1671							1671	
" " " 31		5525	1085		6610	1322							1322	
" " " 32		2480	730		3210	642							642	
" " " 33		1600			1600	320							320	
" " " 34		1756			1756	224	212						436	
" " " 35		160			160	32							32	
" " "														
" " "														
" " "														
		106732	14907		121639	18632	9493						28125	

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