

Beulah

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
CASS County, Minnesota, APR 9 1946.

Ralph Aldel Assessor of the Town of Beulah
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the said Town of Beulah 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 in this book.

J. P. ... 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 TAXATION. All real and personal property in this state, except that which is exempt from taxation, shall be 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. The assessor shall list all real and personal property in this state, shall list all of his own personal property.

2. He shall also list separately, and in the name of his principal, all real and personal property owned, loaned, or otherwise controlled by him as principal, partner, receiver, executor, or administrator.

3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, shall be listed in the name of the decedent person, by the executor or administrator.

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

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

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

8. The property of manufacturers, merchants and other companies, by such agent in the name of the partners in the hands of an agent, shall list all of his own personal property.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or village in which it is located.

Sec. 273.27. Certain personal property to be listed. All household goods and furniture, including clocks, musical instruments, and all personal property, including machinery, tools, and implements, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining 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 real or other personal property connected with a farm does not reside on the farm, the farm is situated in the county, town or village in which the farm is situated.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other machinery, tools, and implements, owned, loaned, or otherwise controlled by any railroad company which is situated upon the land of any railroad company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. 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 where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, in this state shall be listed and assessed where situated.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, including machinery, tools, and implements, owned, loaned, or otherwise controlled by any electric light and power company, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.41. Estates of decedents. The personal property of decedents shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.46. Assignees and receivers. Personal property of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.47. Personal property moved between May and July. The owner of personal property removed from one county, town, or district to another county, town, or village, between May 1 and July 1, shall be listed and assessed in the county, town, or village to which it is removed.

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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 Beulah in said County for the year A. D. 1946, as specified above and amounting to \$100 Dollars
Paul D. Jewell
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.

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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 receipted 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 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 receipted 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.

Printed Real

COLLECTIONS OF TAXES OF 194 7, Town Bulah OF Bulah, 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,	655 139	1252 1297							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	2015 892 3878 1641	4298 1903 8144 3499							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Fire Telephone.	480 1439 96 480 480	1023 3069 205 1023 1023							
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B.+ 9.	95 1565 1439 480 2753	205 3168 3070 1024 5872							
Total	18467	39975							

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.+ 9.	TOTALS
MARCH SETTLEMENT	School District No. <i>Wapello Wm. A. Wm. NA.</i>	87 08	1313 252		1213 126	438 42	2512 241	5663 669
	Totals	95	1565		1439	480	2753	6322
JUNE SETTLEMENT	School District No. <i>Wm. A. Wm. NA.</i>	198 07	2967 201		2969 101	990 34	5680 182	12804 535
	Totals	205	3168		3070	1024	5872	13339
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Printed Real

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

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

Footings from Page	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS				
	Number of Acres of Land Assessed	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Board of Review	County Board	Commissioner of Taxation
						20% Homestead Up to \$4,000	33 1/4% Over \$4,000 and Non-Homestead	25% Homestead Up to \$4,000	40% Over \$4,000 and Non-Homestead					
13 199	610	13809			223	4231			4454					
25 160	280	280				94			94					
26 520	1600	1600				533			533					
27 120	480	480				160			160					
28 240	720	720				239			239					
29 284 77	1296	1886	590		245	219			464					
30 358 28	1344	1474	130		109	309			418					
31 198 69	800	800				265			265					
32 240	760	760				253			253					
34 640	1520	1520				510			510					
35 40	80	80				27			27					
36 80	200	200				67			67					
1	885	1162	278		86	246			332					
2	960	1053	93			352			352					
3	575	785	210		34	205			239					
	1335 94	24609	1911		26610	697	7710		8407					

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						20% Homestead Up to \$4,000	33 1/4% Over \$4,000 and Non-Homestead	25% Homestead Up to \$4,000	40% Over \$4,000 and Non-Homestead					
1	246	267	21		89				89					
" " "	2193	2226	33		742				742					
" " "	2877	2877			959				959					
" " "	512	512			171				171					
" " "	807	807			269				269					
" " "	92	92			31				31					
" " "	279	279			92				92					
" " "	624	657	33		219				219					
" " "	120	120			40				40					
" " "	219	219			72				72					
" " "	1008	1008			336				336					
" " "	276	276			92				92					
" " "	1023	1077	54		359				359					
" " "	1333	1641	308		392				485					
" " "	2313	2511	198		572				731					
" " "	156	177	21		59				59					
" " "	315	315			105				105					
" " "	321	321			107				107					
" " "	477	477			159				159					
" " "	324	324			108				108					

Roosevelt Trail

8407 *OK app*

