

ASSESSMENT & TAX LIST

**Beulah**  
**1944**



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 6 1944

County, Minn.,

CASS

Ralph Olden, 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 year 1944, containing a list of all Platted and Unplatted 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 law prescribing your duties hereto annexed.

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 1941 as Amended by Laws 1943)

Sec. 273.01. 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. 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 his \*\*\* personal property.

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 property of a partner, joint owner, or trustee shall be listed by his partner, joint owner, or trustee.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator; or of a corporation, partnership, or other body, by a receiver, by such receiver.

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

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

7. The property of a partnership, 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 in the name of the owner, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property, where listed. All household goods and furniture, including contents of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipping of the family, shall be listed in the town or district in which the principal place of abode of such firm is located.

Sec. 273.28. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereon, used in the operation and exclusively controlled by a company, shall be listed and assessed as personal property in the town or district where such property is located.

Sec. 273.29. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products, shall be listed in the county, town, or district where the same is usually kept.

Sec. 273.30. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed where situated.

Sec. 273.31. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits, of electric light and power companies, shall be listed and assessed where the principal place of business of such company is located.

Sec. 273.32. Merchants; consignees. Every merchant required to list his property shall also list the value of his property pertaining to his business as consignee of the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being resold for profit from its sale.

Sec. 273.33. Manufacturers. Every manufacturer required to list his property shall also list the value of all articles purchased, received, or otherwise used in the manufacturing process, including tools, machinery, and other articles used in the manufacturing process, except such fixtures as have been considered real property.

Sec. 273.34. Personal property of a deceased person. The personal property of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.35. Personal property of a guardian. Personal property of a guardian shall be listed and assessed where the guardian resides and of every other person under guardianship, where the ward resides.

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 from one county, town, or district. Personal property removed from one county, town, or district to another, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.46. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed in the name of the owner, the assessor shall determine the place in which to list the same, and assess the same at the rate of equalization; and if between different counties, or places in different counties, by the Department of Taxation.

Sec. 273.47. Lists to be verified. Lists of personal property shall be verified by the assessor, and delivered to the assessor upon blanks furnished by him, a verified statement of all personal property owned by him on May 1, the number of all personal property in his possession or under his control which \*\*\* he is required to list for taxation as agent or attorney, partner, joint owner, or trustee, or in any other capacity. \*\*\*

Sec. 273.48. Examination under oath. Whenever the assessor shall be of the opinion that the person or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property, and if necessary, may require the person to make full disclosure under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 273.49. Failure to list. If a person fails to list his personal property, or if he fails to list the amount of such property, and assess the same at such amount as he believes to be the true value thereof, the assessor may, after notice showing the valuation of the property so listed.

Sec. 273.50. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who is authorized by law to be made as a basis of imposing or reducing taxes, or an assessment, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.51. Classification of property—Subdivision 1. How classified. All real and personal property subject to taxation shall be hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty per cent of its true value, and the value of the same shall be determined at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in stockpiles according to May 1, and which contains phosphorus in excess of 1.80 per cent, dried analysis, or (b) is mined by the open pit method, and in accordance with good engineering and metallurgical practices, makes it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpiles subsequent to August 1, shall constitute Class two and shall be listed and assessed in the taxing district where mined only.

Subdivision 3. Class 2. All agricultural products in the hands of the producer shall constitute class three 'a', and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided in subdivision 3, shall constitute class three 'b', and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three 'a', and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 3b. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by owners shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 7. Class 4. All property not included in the preceding subdivisions shall be valued and assessed at 3 1/2 per cent of the assessed value of the full and true value thereof.

Sec. 168.06, Sub. 7. Motor Vehicles which have been \*\*\* frozen \*\*\* by the Federal Government \*\*\* shall be assessed and valued at 5 per cent of the true and full value thereof.

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 personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the first day of May next. 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 consumed in attending such meeting, and mileage at 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.

Beulah







Assessor's Return of Exempt Real Property in the Sup. of Beulah County of Cass, Minnesota, for the Year 1944

FORM 2 HILLIS-SAYRE COMPANY, MINNEAPOLIS

NAMES OF OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Range	No. of Acres		FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS					REMARKS
					Acres	100ths		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land in- cluding all Struc- tures, Improvements and Machinery Dollars	Assessed Value of Land in- cluding all Structures, Improvements and Machinery Dollars	
									True and Full Value of Build- ings and other Structures Dollars	True and Full Value of Machinery Perma- nently attached to Real Estate Dollars			
<i>unorganized School District of Cass Co.</i>	<i>1 acre in N.E. corner of S.W. 1/4 of N.E. 1/4 Sec. 29 - Twp. 139 - R. 25</i>	<i>29</i>	<i>139</i>	<i>25</i>	<i>1</i>		<i>school house &amp; grounds</i>	<i>8</i>	<i>400</i>	<i>30</i>	<i>438</i>	<i>146</i>	



Assessor's Return of

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. 1945, 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. 1944, as specified above and amounting to Dollars

Paul A. Jewell County Treasurer. W. J. Peterson

Office of County Treasurer, Cass County, Minnesota Jan. 7, 1946

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Beulah in said County for the year 1944, 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 A. 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 1944.

WITNESS my hand and official seal, the day of 1945.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1946, I received of County Treasurer, the Tax List of the of in said County for the year 1944; 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.



NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Imp. OF Beulah

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES					Total Rate of Town Tax	
	Dollars	Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Tchr. Ins.	State Debt	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire Patrol		Telephone
<u>Un</u>			<u>9767</u>	<u>948</u>	<u>207</u>	<u>10922</u>					<u>1.56</u>	<u>21.9</u>	<u>6.3</u>	<u>35.0</u>	<u>19.8</u>	<u>83.</u>	<u>5.</u>	<u>15.</u>	<u>1.</u>	<u>5.</u>	<u>5.</u>	<u>31.</u>
			<u>9767</u>	<u>948</u>	<u>207</u>	<u>10922</u>																

RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES									
Local	Spe. cial	State Loan	Ref.	C.O.	B. & I.	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Ref.	C.O.	B. & I.	Total School Taxes	FUNDS	Rate	Amounts		
<u>1.</u>	<u>20.</u>	<u>10.</u>	<u>2.3</u>	<u>16.</u>	<u>3.</u>	<u>52.3</u>	<u>167.86</u>	<u>977</u>	<u>19534</u>	<u>9767</u>	<u>2246</u>	<u>15627</u>	<u>2930</u>	<u>51081</u>	State Revenue,				
<u>1.</u>	<u>40</u>	<u>10.</u>	<u>2.3</u>	<u>16.</u>	<u>3.</u>	<u>72.3</u>	<u>187.86</u>	<u>116</u>	<u>4620</u>	<u>1155</u>	<u>266</u>	<u>1848</u>	<u>347</u>	<u>8352</u>	State School,				
															Teachers Insurance,				
															State Debt—Non-Homestead,		<u>3026</u>		
															State Debt—Homestead,		<u>1704</u>		
															County Revenue,		<u>23920</u>		
															County Road and Bridge,		<u>6883</u>		
															County Welfare,		<u>38228</u>		
															Bonds and Interest		<u>21628</u>		
															Town Revenue,		<u>5462</u>		
															Town Road and Bridge,		<u>16384</u>		
															Town Drag,		<u>1094</u>		
															Town State Loan,		<u>5462</u>		
															Fire Patrol		<u>5462</u>		
															Telephone		<u>5462</u>		
															School Local 1 Mill,		<u>1093</u>		
															School Special,		<u>24154</u>		
															School State Loan,		<u>10922</u>		
															Deficiency		<u>2512</u>		
															Capital outlay		<u>17475</u>		
															Bond & Interest		<u>3277</u>		
																	<u>188686</u>		

Total Levy, \$ 1,886,06

Total Number of Acres, 6,833.12

I, L.C. Peterson, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is true and correct Schedule, showing the valuation of all the taxable property, in the Township of Beulah, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1927.

Witness my hand and official seal, this 2nd day of January, A. D. 1927.

L.C. Peterson, County Auditor.

SEAL

1093 24154 10922 2512 17475 3277 59433 188686



Assessor's Return of

COLLECTIONS OF TAXES OF 1944, Town OF Beulah, CASS COUNTY, MINNESOTA

FORM 2 - 11-15-43

NAMES OF OWNERS

FUNDS

MARCH SETTLEMENT 1945  
JUNE SETTLEMENT 1945  
NOV. SETTLEMENT 1945

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,	1.68	7.99	3.57
State Debt--Homestead,	.93	4.71	2.11
County Revenue,	12.97	66.05	29.63
County Road and Bridge,	3.73	19.00	8.52
County Welfare,	20.73	105.55	47.35
County Bond and Interest,	11.73	59.71	26.79
Town Revenue,	2.96	15.08	6.76
Town Road and Bridge,	8.88	45.24	20.29
Town Drain,	.60	3.02	1.35
Town State Loan,	2.96	15.08	6.76
<i>Phone</i>	2.96	15.08	6.76
School Local 1 Mill,	.61	3.01	1.36
School Special,	17.08	69.98	27.58
School State Loan,	5.92	30.16	13.53
<i>Deficiency</i>	1.36	6.93	3.11
<i>Capital Outlay</i>	9.47	48.25	21.65
<i>Bond + Interest</i>	1.78	9.05	4.06

10635 52389 23118

MARCH SETTLEMENT

School District No.

LOCAL 1 MILL 61 SPECIAL 17.08 STATE LOAN 592 *Deficiency Cap Outlay Bond* 176 947 178

TOTALS

3622

Totals

61 17.08 592 176 947 178

3622

16738

JUNE SETTLEMENT

School District No. *Un*

3.01 69.98 30.16 6.93 48.25 9.05

16738

7129

Totals

School District No. *Un*

1.36 27.58 13.53 3.11 21.65 4.06

NOVEMBER SETTLEMENT

Totals

1.36 27.58 13.53 3.11 21.65 4.06

7129

NOVEMBER to JANUARY

School District No.

ADDITIONS

Totals

REDUCTIONS

School District No.

Totals











Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, 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 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.







































































































Assessment Roll and Tax List of Unplatted Real Property in the of

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, 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 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD STATE-STATE PROPERTY, MINNESOTA

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, 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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.



































