

ASSESSMENT & TAX LIST

Birch Lake

1943



# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.,

1943.

*Dorance Allman* Assessor of the *Town of Birch Lake*

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

for the said *Town* for the year 1943, 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 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)

### WHEN LISTED AND ASSESSED

**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.

**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. Every person of full age and sound mind, being a resident of this state, shall list his real and 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 title to any real estate, or any personal property, shall be listed by the titleholder or by the person having such property in charge.
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.
5. The property of a corporation whose assets are in the hands of a receiver, shall be listed 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 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, town, or district where owner, agent or trustee resides.

**Sec. 273.27. Certain personal property where listed.** All moneys, investments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for the maintenance of his household, 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 livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the county, town or district where the same is situated. Provided, that if the farm is assessed in the town or district in which the principal place of business of the owner is located, it shall be listed and assessed in that town or district.

**Sec. 273.32. Elevators, etc.** On railroad. All elevators and warehouses with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively used for the transportation of freight, shall be listed and assessed as personal property in the town or district where situated.

**Sec. 273.35. Personal property of electric light and power companies in cities and villages.** Personal property, including real estate, owned by a city, town, village, or borough 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 real estate, owned by a city, town, village, or borough, or any other individuals and partnerships supplying electric power, having no branch office, shall be listed and assessed by the commissioner of taxation in the county where situated.

**Sec. 273.38. Merchants; consignees.** Every merchant required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, stored, or retained. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's personal property, all machinery, tools, fixtures, and other articles used or designed to be used in any such process, except such fixtures as have been considered real property.

**Sec. 273.44. Estates of decedents.** The personal property of the estate of a deceased person shall be listed and assessed at the place of abode of the decedent 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 where the guardian resides and of every other person under guardianship, where the ward resides.

**Sec. 273.46. 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. 273.47. Property moved between May and July.** The owner of personal property removing from one county, town, or district to another, shall file a statement of the removal with the auditor of the county to which removed, and paid out of the county treasury

to the county to which removed, and paid out of the county treasury

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List of Lands in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 19\_\_\_\_, Which have Become Homesteads or Ceased to be Homesteads

Form 214 Miller-Davis Company, Minneapolis, State—Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS

NAME OF OWNER  
School District  
DESCRIPTION OF PROPERTY  
SUBDIVISION  
Sec. or Lot  
Town or Block  
Range  
Number of Acres of Land  
Acres 100ths

*A. A. Harris* *un* *S.W. 1/4 of S.E. 1/4* *34 140 30 40*

*Malvina Susan Wahlgren* *un* *All of Lot 4 Sec. 27 Lot 4 4*  
*5/4 of Lot 3*

*Arthur E. Rosburg* *un* *N 1/2 of Lot 2.* *34 140 30 10 70*

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER  
School District  
DESCRIPTION OF PROPERTY  
SUBDIVISION  
Sec. or Lot  
Town or Block  
Range  
Number of Acres of Land  
Acres 100ths

*Henry Verheijen* *un* *NE 1/4 of NE 1/4* *34 140 30 40*

*" "* *" "* *NW 1/4 of NE 1/4* *40*

*" "* *" "* *N 1/2 of SE 1/4 of NE 1/4* *20*

List of Lands in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 19\_\_\_\_, Which have Become Homesteads or Ceased to be Homesteads

Form 214 Miller-Davis Company, Minneapolis, State—Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS

NAME OF OWNER  
School District  
DESCRIPTION OF PROPERTY  
SUBDIVISION  
Sec. or Lot  
Town or Block  
Range  
Number of Acres of Land  
Acres 100ths

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER  
School District  
DESCRIPTION OF PROPERTY  
SUBDIVISION  
Sec. or Lot  
Town or Block  
Range  
Number of Acres of Land  
Acres 100ths



List of Lands in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 19\_\_\_\_, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 24 Miller-Davis Company, Minneapolis, State-Form No. 67

LANDS BECOMING HOMESTEADS

DESCRIPTION OF PROPERTY

SUBDIVISION

Sec. or Lot  
Town or Block  
Range  
Number of Acres of Land  
Acres 100ths

LANDS CEASING TO BE HOMESTEADS

DESCRIPTION OF PROPERTY

SUBDIVISION

Sec. or Lot  
Town or Block  
Range  
Number of Acres of Land  
Acres 100ths

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars
Maria F. Stewart	All new Bldgs. Lots - 3-4-5 <sup>th</sup> Block - 1 Arthur's Point.				100	one room addition to house	40	
Elizabeth Rebecca Guick	NE 1/4 of S.W 1/4		17	140	30	500 House & Barn	200	
John Hatheway (in name of Guick and Book)	S.W 1/4 of S.E 1/4		17	140	30	100 Chicken house & Brooder house	40	
Walter & Mary Hecker	S.E 1/4 of S.W 1/4		6	140	30	200 Front of house	80	
C. S. Carder	NE 1/4 of S.W 1/4		32	140	30	200 Barn	80	



INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 25 Per Cent.)  
 Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.  
 Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, Minn., for the Year 1943.

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)  
 Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
		Sec. or Lot	Twp. or Block	Range	Number of Acres of Land Acres 100ths		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 4 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars
Walter C & Margaret J. Marsen		SE 1/4 NW 1/4	7	140.30	40	no	200			200			67		
" " " " "		NE 1/4 SW 1/4	7	"	40	no	200			200			67		
" " " " "		SE 1/4 SW 1/4	7	"	40	no	200	175		375			125		
Frank & Jennie M. Ball		SW 1/4 NW 1/4	5	17	35.58	no	120			120			40		
" " " " "		NW 1/4 SW 1/4	7	17	22.53	no	159			159			53		
" " " " "		SW 1/4 SW 1/4	9	17	36.85	no	294	330		624			208		
" " " " "		SE 1/4 NE 1/4	5	18	40.38	no	201			201			67		
" " " " "		NE 1/4 SE 1/4	5	18	40.42	no	201			201			67		
Alta Muel King		NW 1/4 SE 1/4	6	18	40.35	yes	240			240	48				
Edw. J. Knutson		S. 3/4 SW 1/4 Lot 3	29	"	34	no	300			300			100		
" " " " "		Lot 7	"	"	29	"	270			270			90		
" " " " "		Lot 3	"	"	28.50	"	270			270			90		
Margaret Chisholm		SE 1/4 SW 1/4	5	35	40	"	201			201			67		



Assessor's

FORM 314

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3<sup>rd</sup> day) of January,  
 A. D. 1944, of L. C. Peterson, Auditor of said County, Minnesota,  
 the Tax List of all Taxable Real and Personal Property in the Township  
 of Birch Lake in said County for the year A. D. 1943,  
 as specified above and amounting to Eight thousand seven hundred  
thirty nine  $\frac{7}{100}$  dollars.  
W. J. McKeown  
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:  
 Sir:—I herewith return to you the Tax List for the Township  
 of Birch Lake in said County for the year 1943, 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,  
W. J. McKeown  
 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 1943.  
 WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_  
 1944.  
 \_\_\_\_\_  
 County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1945, I received of \_\_\_\_\_  
 \_\_\_\_\_ County Treasurer, the Tax List of the  
 \_\_\_\_\_ of \_\_\_\_\_ in said  
 County for the year 1943; 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 delin-  
 quent for said year.  
 \_\_\_\_\_  
 County Auditor.

(SEAL)

(SEAL)







Assessor's

COLLECTIONS OF TAXES OF 1943, Township of Birch Lake, CASS COUNTY, MINNESOTA

FORM 335 - WALKER-SAYRE-SCHWARTZ, 1942

NAME OF OWNER

FUNDS	MARCH SETTLEMENT 1943	JUNE SETTLEMENT 1943	NOV. SETTLEMENT 1943	Amount Collected from Nov. 1942 to First Monday in Jan. 1943	REDUCTIONS	Cancelled Copied	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1943
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	3692 1150	4930 2348	1262 920	222 79						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, Sewer	20809 4215 33753 18604 573	42452 8804 68864 37953 1173	16629 3448 26974 14866 460	1436 298 2330 1284 40						
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Telephone Lube	4683 14384 959	9390 29345 1956	3678 11495 766	318 993 66						
School Local 1 Mill, School Special, School State Loan, Deficiency B. P. J.	959 29277 9590 9590 7672 2877	1956 46515 19564 19564 15651 5869	766 15668 7663 7663 6181 2299	67 1442 662 662 529 199						
Money and Credits,										
	169558	330030	126053	11090	2786	25526			3348	213209

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	G. O.	B. P. J.	TOTALS
MARCH SETTLEMENT							
School District No. Un.	452 507	9048 30262	4524 2066	4524 5066	3619 7053	1357 1520	23524 36472
Totals	959	29311	9590	9590	7672	2877	59999 82524 26595
JUNE SETTLEMENT							
School District No. Un.	1587 369	31740 14775	15870 3694	15870 3694	12696 2955	4761 1708	109119
Totals	1956	46515	19564	19564	15651	5869	
NOVEMBER SETTLEMENT							
School District No.							
Totals							
NOVEMBER to JANUARY							
School District No.							
Totals							
ADDITIONS							
School District No.							
Totals							
REDUCTIONS							
School District No.							
Totals							























































































IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					ASSESSOR'S VALUATION							EQUALIZED VALUES			SOLD FOR TAXES	
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	Indicate Homestead	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board		Total Assessed Value as Equalized by the Department of Taxation
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								
Gerald & Hazel Sykes	Milo & Ida Noecker	N E 1/4 of N E 1/4 Lot 1	22	140	30	56.25												
Alfred & Albert Southerton	"	N W 1/4 of N E 1/4				40												
"	"	S W 1/4 of N E 1/4 " 2				39.65												
"	"	S E 1/4 of N E 1/4																
Cetta Hulbert	Robert D & Lois L. McColl	N E 1/4 of N W 1/4				40												
"	"	N W 1/4 of N W 1/4 " 10				39.95												
State of Minnesota	"	S W 1/4 of N W 1/4 " 9																
Cetta Hulbert	"	S E 1/4 of N W 1/4				40												
Clarence C. Laugeson	Edmund C. & Mathilda Thomas	N E 1/4 of S W 1/4 " 7				39.80												
"	"	N W 1/4 of S W 1/4 " 8				17												
"	"	S W 1/4 of S W 1/4																
Clarence C. Laugeson	"	S E 1/4 of S W 1/4 " 6				33.75												
"	"	N E 1/4 of S E 1/4 " 5				52.50												
"	"	N W 1/4 of S E 1/4 " 3				27.50												
"	"	S W 1/4 of S E 1/4 " 4				25.80												
"	"	S E 1/4 of S E 1/4																
"	"																	

450.00

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				Rate and Tax Less Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1944	June Settlement 1944	Penalty	November Settlement 1944	Penalty	Collections to First Monday in January 1945	Penalty	Delinquent on First Monday in January 1945	Total Delinquent Tax and Penalty	REMARKS						
District No.	District No.	District No.	District No.				Dollars	Dollars	Dollars	Dollars	Dollars															Dollars					
1	H. 62			2630			2630						2nd Half Paid NOV 21 1944	1475																	
2	H. 118			1916			1916						PAID IN FULL MAY 9 1944																		
3	H. 39			634			634						PAID IN FULL MAY 9 1944																		
4																															
5																															
6	65			1056	28		1084						Balance Paid NOV 17 1944																		
7	65			1056	28		1084						PART PAID JUL 15 1944	116.50																	
8																															
9	65			1056	28		1084						Balance Paid NOV 17 1944																		
10													PART PAID JUL 15 1944																		
11	H. 75			1218			1218						PAID IN FULL APR 27 1944																		
12	H. 33			536			536						PAID IN FULL APR 27 1944																		
13																															
14	H. 617 H. 139			3248	58		3306						PAID IN FULL MAY 13 1944	436																	
15																															
16	H. 70			1136			1136						2nd Half Paid NOV 9 1944																		
17	H. 39			634			634						PAID IN FULL MAY 12 1944																		
18	H. 49			796			796						2nd Half Paid NOV 9 1944																		
19													PAID IN FULL MAY 12 1944																		
20																															
	H. 646 H. 334			15916	142		16058																								

980











































Assessment Roll and Tax List of Unplatted Real Property in the of Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

FORM 4 CD HALL-DAVIS COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for various property owners like 'Steuw Kisch' and 'State of Minnesota'.

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 1944, June Settlement 1944, Penalty, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for tax payments and dates.

415

30 06

634 added







Assessment Roll and Tax List of Unplatted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

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 1944, June Settlement 1944, Penalty, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.















