

ASSESSMENT & TAX LIST

Blind Lake

1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
County, Minn., 1948.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1948, 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.

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. 273.27. 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 on May 1 of each year in the county, town, or district where the same is located.
2. He shall also list separately, and in the name of his principal, all moneys and other personal property loaned, loaned, or otherwise controlled by him as agent or attorney. In case the person shall be a resident of another state, he shall list the same in the county, town, or district where owned, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including stocks, 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. 273.29. 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 town or district in which the principal place of business of such person is located.

Sec. 273.31. Lumber, etc. On railroad. All structures and equipment of any railroad company which are not in good faith owned, leased, or otherwise controlled by the 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 owned property lying inside of the corporate limits of any city or the first class, second class, or third class town, village, or ward, 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. Personal property of electric light and power companies, including stocks, bonds, and other securities, shall be listed and assessed in the town or district where the same shall be kept.

Sec. 273.37. Personal property of electric light and power companies owned property lying outside of the corporate limits of any city or the first class, second class, or third class town, village, or ward, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.40. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the place of listing before his appointment. Sec. 266, and July 1, 1948. Sec. 273.41. Personal property remaining from one county, town, or ward to another.

Sec. 273.48. Where listed in case of doubt. In case of doubt, as to the place for listing and assessing shall be determined by the assessor in the county, town, or district where the property is located, or in the county, town, or district where the owner, agent or trustee resides.

Sec. 273.55. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or under oath in regard to the amount of the property he is required to list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity, is not giving a correct statement of the value of such property, and saves the same at such amount as he believes to be the true value thereof, when requested, he may examine such person under oath in regard to the amount of the property he is required to list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity.

Sec. 273.56. Failure to obtain list. In case of failure to obtain a list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity, the assessor may list the property on the basis of the best judgment and information.

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Sec. 273.61. Failure to obtain list. In case of failure to obtain a list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity, the assessor may list the property on the basis of the best judgment and information.

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REAL

Book is
9.80 +

SUMMARY OF TAX COLLECTION

Original Levy	\$ 2418.36	
Additions	\$ 6.77	
Subtractions		
Cancellations	\$ 2424.80	2415.00
	\$ 133.12	
	\$ 2291.68	2281.88
COLLECTIONS		
March Settlement	\$ 479.58	
June Settlement	\$ 805.20	
November Settlement	\$ 380.60	
January Settlement	\$ 1665.38	
Over Collection	Error in adding p. 10 (10) + 10.00	
Under Collection	Error in adding p. 11 (10) - 616.30	616.50
Delinquent		
Total	\$ 2291.68	2281.88

REAL

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of L. B. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Blind Lake in said County for the year A. D. 1948, as specified above and amounting to _____ Dollars

Paul B. Jewell
County Treasurer

January 2nd 1949

Office of County Treasurer, Cass County, Minnesota

To L. B. Peterson, County Auditor:

Sir: Herewith return to you the Tax List for the Town of Blind Lake in said County for the year 1948, 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 any tract or lot of real property against which the taxes remain unpaid or delinquent for said year.

Yours respectfully,
Paul B. 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 1948.

WITNESS my hand and official seal, the _____ day of _____ 1949.

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1950, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1948; 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 or delinquent for said year.

(SEAL) _____ County Auditor.

REAL

FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	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—Non-Homestead	622	775	369						
State—Homestead	670	1097	515						
County Revenue	4998	8829	4138						
County Road and Bridge	1538	2716	1273						
County Welfare	10359	18299	8576						
County Bond and Interest	1687	2981	1397						
SKG.	1388	2452	1149						
Town Revenue	3823	6754	3165						
Town Road and Bridge	2136	3773	1768						
Town Drag	214	377	176						
Town State Loan									
FIRE	641	1132	531						
School Local 1 Mill	214	377	177						
School Special	5465	5868	3067						
School State Loan									
Deficiency	8543	15092	7073						
Tuition									
Transportation	384	679	319						
B. & J.	3148	5346	2577						
C.O.	2136	3773	1768						
	47958	80520	38060						

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	DEFICIENCY	TRANSP.	B. & J.	C.O.	TOTALS
MARCH SETTLEMENT									
	A - LW. 71A - LW.	63 151	943 4522		2513 6030	113 271	924 2216	628 1508	5184 14698
	Totals	214	5465		8543	384	3148	2136	14882
JUNE SETTLEMENT									
	A - LW. 71A - LW.	363 14	5451 417		14536 556	654 25	5342 204	3634 133	29980 1853
	Totals	377	5868		15092	679	5546	3773	31335
NOVEMBER SETTLEMENT									
	A - LW. 71A - LW.	147 28	2242 835		5973 1100	267 50	495 404	1493 275	12321 2682
	Totals	175	3067		7073	317	2577	1768	15003
NOVEMBER to JANUARY	School District No.								
	Totals								
ADDITIONS	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

REAL

