

ASSESSMENT & TAX LIST

Blind Lake

1949

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR.

1949.

County,

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Assessor of the County of ... for the year 1949, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1948, so far as the same have come to my knowledge, from any source, and I hereby direct you to assess all Personal Property, and to make such change in Real Estate as are required in the odd-numbered year, 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 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 all of his *** personal property.

Sec. 273.03. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed at the time he is engaged in his business in the town or district where his business is carried on ***.

Sec. 273.04. Estates of decedents. The personal property of a decedent shall be listed and assessed at the time of his death.

Sec. 273.05. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed at the time of the appointment of the guardian.

Sec. 273.06. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the appointment of the assignee or receiver.

Sec. 273.07. Property moved between May and July. The owner of personal property removed from one county, town, or district within this state shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.08. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed at the time of the expiration of the term of their franchise.

Sec. 273.09. Personal property of electric light and power companies in towns and districts. Personal property of electric light and power companies in towns and districts shall be listed and assessed at the time of the expiration of the term of their franchise.

Sec. 273.10. Personal property of electric light and power companies in unincorporated places. Personal property of electric light and power companies in unincorporated places shall be listed and assessed at the time of the expiration of the term of their franchise.

Sec. 273.11. Classification of property—Subdivision 1. How classified. All personal property shall be classified as follows: 1. Class 1. Iron ore, whether mined or not, shall be classified as real property for purposes of taxation as provided by this section.

Subdivision 2. Class 2. Iron ore, whether mined or not, shall be classified as personal property for purposes of taxation as provided by this section.

Subdivision 3. Class 3. All agricultural products, except those which are used for stock raising, shall be classified as personal property for purposes of taxation as provided by this section.

Subdivision 4. Class 4. All agricultural products, except those which are used for stock raising, shall be classified as personal property for purposes of taxation as provided by this section.

Subdivision 5. Class 5. All agricultural products, except those which are used for stock raising, shall be classified as personal property for purposes of taxation as provided by this section.

Subdivision 6. Class 6. All agricultural products, except those which are used for stock raising, shall be classified as personal property for purposes of taxation as provided by this section.

Subdivision 7. Class 7. All agricultural products, except those which are used for stock raising, shall be classified as personal property for purposes of taxation as provided by this section.

Subdivision 8. Class 8. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes shall be classified as personal property for purposes of taxation as provided by this section.

Subdivision 9. Class 9. All personal property, except that which is classified as real property, shall be classified as personal property for purposes of taxation as provided by this section.

Subdivision 10. Class 10. All personal property, except that which is classified as real property, shall be classified as personal property for purposes of taxation as provided by this section.

Subdivision 11. Class 11. All personal property, except that which is classified as real property, shall be classified as personal property for purposes of taxation as provided by this section.

Subdivision 12. Class 12. All personal property, except that which is classified as real property, shall be classified as personal property for purposes of taxation as provided by this section.

List of Lands in the Town

Form 234 Miller-Davis Company, Minneapolis, State Form No. 67

NAME OF OWNER	School District
Tracy Shepard	Un. St
Robert Beale	Un. St
Robert Beale	Un. St
Robert Beale	Un. St

Blind Lake
Township or Village

Lands Becoming Homestead Since the 1948 Real Estate Assessment

Name of Owner	Sch. or Dist.	Description of Property Subdivision	Sec. or Lot	Town or Block	Range	No. of Acres
Robert Beale	Un. St	SW 1/4 of SW 1/4 Sec 29	29	139	28	10
Harvey Holmstrom	Un. St	NW 1/4 of NW 1/4 Sec 17	17	137	28	40
Tracy Shepard	Un. St	SW 1/4 of SW 1/4 Sec 3	3	137	28	40

7, Which have Become Homesteads or Ceased to be Homesteads

LANDS CEASING TO BE HOMESTEADS

DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land
SE 1/4	2	139	28	153.64

List of Lands in the Jama Township or Village

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

NAME OF OWNER	School District
Gray Shepard	Un. SW
Robert Beale	Un. SW
Robert Beale	Un. SE
Robert Beale	Un. NW

Lands Which Have Ceased to be Homesteads Since the 1948 Real Estate Assessment

Name of Owner	Sch. Dist.	Description of Property Subdivision	Sec. or Lot	Town or Block	Range	No. of Acres
Fred Frennuth	Un.	Wagon SE 1/4	2	139	28	160

7. Which have Become Homesteads or Ceased to be Homesteads

LANDS CEASING TO BE HOMESTEADS

DESCRIPTION OF PROPERTY SUBDIVISION	Sec. Town or Range		Number of Acres of Land
	Lot	Block	Acres 1900s
SE 1/4	2	139	28 153.64

Assessment of 1

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1950, of L. C. 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. 1949, as specified above and amounting to 100 Dollars

Paul D Jewell 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 Town of Blind Lake in said County for the year 1949, 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 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 1949.

WITNESS my hand and official seal, the day of 1950.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of County Treasurer, the Tax List of the of in said County for the year 1949; 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.

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Blind Lake

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

210.91
4.58
215.49

1
2
3
4
5
6
7
8

NAME OF OWNER

VALUATION BY SCHOOL DISTRICTS

RATE OF STATE TAXES

RATE OF COUNTY TAXES

RATE OF TOWN TAXES

RATE OF

SCHOOL TAXES

TAXES LEVIED

School District No.	Agricultural Lands Dollars	Non-Agricultural Lands Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	RATE OF COUNTY TAXES											RATE OF TOWN TAXES											RATE OF SCHOOL TAXES											LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS											ALL OTHER TAXES		
					Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire	Total Rate of Town Tax	Local 1 Mill	Special	State Loan	Deficiency	Tuition	Transportation	C.O.	B.L.	Total School Taxes	FUNDS	Rate	Amounts																								
1	8952		2614	11566	4.11	2.7	8.9	49.9	17.8	103.3	10.	10.	1.	3.	24.	1.	15.	43.	2.5	10.	8.	79.5	210.91	895	13428	38494	2238	8952	7161	71168	State-Non-Homestead	3324																			
2																																																			
3																																																			
4	4294			4294																																															
5	4658		2614	7272																																															
6	8952		2614	11566																																															
7																																																			
8																																																			

Total Levy, \$2511.78

Total Number of Acres 213.49

State of Minnesota, ss
COUNTY OF CASS

I, J. L. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the def of Blind Lake, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1947.

Witness my hand and official seal, this 29 day of Nov. A. D. 1947.

SEAL

Total Taxes Real Estate 1909.24
Pers. Prop. 602.54
Total 2511.78

Assessment Roll and Tax List of Real Property in the Town of Blind Lake

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for Alfred + Pearl Wickham, Maurice D. Bennett, Louise + John J. Dauber, Bernice Robideau, Maurice D. Bennett, Ralph H. Raymond, Ernest Peterson.

Cass County, Minnesota, for Taxes for the Year 1949.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1950, June Settlement 1950, Penalty, November Settlement 1950, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 1st Half Paid, 2nd Half Paid, PAID IN FULL.

Assessment Roll and Tax List of Real Property in the Town of Blind Lake

Form 5CD MILLER-BETH COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.				Number of Acres of Land	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	Total Assessed Value as Equalized by the Board of Review
														Acres	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
John Kater		NE 1/4 of NE 1/4	32	189	28	40	20	Yes	No												
"		NW 1/4 of NE 1/4				40	20	"	"												
State of Minnesota		SW 1/4 of NE 1/4																			
State of Minnesota		SE 1/4 of NE 1/4																			
		NE 1/4 of NW 1/4				40	20	No	No												
<i>A. L. King, Rachel King, Durwood L. King, Robert A. & Lorraine Beale</i>		NW 1/4 of NW 1/4	10	32	22	40	20	Yes	No												
State of Minnesota		SW 1/4 of NW 1/4																			
<i>Durwood L. King</i>		SE 1/4 of NW 1/4				40	20	No	No												
		NE 1/4 of SW 1/4				40	10	"	"												
"		NW 1/4 of SW 1/4				40	10	"	"												
"		SW 1/4 of SW 1/4				40	10	"	"												
"		SE 1/4 of SW 1/4				40	10	"	"												
"		NE 1/4 of SE 1/4				40	20	No	No												
"		NW 1/4 of SE 1/4				40	20	"	"												
"		SW 1/4 of SE 1/4				40	20	"	"												
"		SE 1/4 of SE 1/4				40	20	"	"												
						52	20														

Cass County, Minnesota, for Taxes for the Year 1949.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS	
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		
1						55		11 60	26	11 86	1	Balance Paid	OCT 31 1950										Balance due 9.72	
2						55		11 60	26	11 86	2	Balance Paid	MAY 31 1950											
3																								
4																								
5																								
6						52		10 96	24	11 20	6	PAID IN FULL	JUN 24 1950											
7						32		6 74		6 74	7	PAID IN FULL	OCT 30 1950											
8																								
9						53		11 18	24	11 42	9	PAID IN FULL	JUN 24 1950											
10																								
11								11 60	26	11 86	11												11 86	
12								11 60	26	11 86	12												11 86	
13								11 60	26	11 86	13												11 86	
14								11 60	26	11 86	14												11 86	
15																								
16								11 60	26	11 86	16												11 86	
17								11 60	26	11 86	17												11 86	
18								11 60	26	11 86	18												11 86	
19								11 60	26	11 86	19												11 86	
20																								
								144 88	308	147 96					14 00		39 08						94 88	

