

ASSESSMENT & TAX LIST

Bull Moose

1943

DIRECTIONS TO ASSESSOR

CASS

County, Minn., 1943.

OFFICE OF COUNTY AUDITOR,

Arnold E. Collettad Assessor of the Town of Bull Moose
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said
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 as I 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.

J. E. Brown County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941)

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. 273.22. 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 all of his *** personal property.
2. The property of a minor, child or insane person shall be listed by his guardian or trustee.
3. 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.
4. The property of a partnership, by the partner or agent of a partner.
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 firm or company, by a partner or agent thereof, by such agent in the name of his principal, as merchandise.
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 movables, sewing machines, wearing apparel of members of the family, domestic personal property used by the owner for personal and domestic purposes, and other personal property, shall be listed and assessed at the residence of the owner, unless the same is usually kept elsewhere.

Sec. 273.29. MERCHANTS AND MANUFACTURERS. The personal property of a merchant or manufacturer shall be listed and assessed at the place where he carries on his business.

Sec. 273.30. FARM PROPERTY OF NON-RESIDENTS. When the owner of real estate in this state has a fixed situs in any city, village, town or district, where the farm is situated. Provided, that if the farm is situated in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. ELEVATORS, ETC., ON RAILROAD. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed at the place where they are operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.36. PERSONAL PROPERTY OF ELECTRIC, LIGHT AND POWER COMPANIES IN CITIES. The personal property of electric, light and power companies having a fixed situs in any city, village, town or district, 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 of other than personal property lying inside of the corporate limits of any city, village, town or district, shall be listed and assessed at the place where the individual and partnerships supplying electric power, having a fixed situs outside of the corporate limits of villages, cities, and towns, are situated, or where they are assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. MERCHANTS; CONSIGNEES. Every merchant required to list his property shall state also the value of his property pertaining to his business as a consignee. No consignee shall be required to list his property for taxation in this state, unless he has a fixed situs in this state, or unless the value of any property consigned to him from any other place for the purpose of sale or otherwise, exceeds the value of his own property in such property, and derives no profit therefrom.

Sec. 273.34. MANUFACTURERS. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in the manufacture of any article, or in the repairing, reconditioning, or rebuilding. Every manufacturer and person conducting an establishment of any kind shall list, as part of his manufacturer's personal property, all tools, machinery, tools, and implements 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 a decedent shall be listed and assessed at the place where the estate of a decedent person shall be listed and assessed at the time of his death.

Sec. 273.45. PROBATE ESTATES. The personal property of a minor under guardianship shall be listed and assessed at the place 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 list and assess the same in the county, town, or district to which he removes.

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 a real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, of all personal property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in April of each year.

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 services the sum of five cents per mile for each day necessarily consumed in going to and returning from the county seat, and the rate of five cents per mile for each mile necessarily traveled in going to and returning from the county seat, and mileage at computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

tried to another between May 1 and July 1, shall be assessed in the county in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall be assessed in the county in which he is first called upon by the assessor, or in the county in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 273.48. WHERE LISTED IN CASE OF DOUBT. In case of doubt as to the county in which personal property shall be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the assessor, or in case of doubt as to the county, by the county auditor, or in places in different counties, by the Department of Taxation ***.

Sec. 273.25. LISTS TO BE VERIFIED. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all such property, and make separate statements in like manner of all personal property in his possession or under his control which he is required to list, and which he is unable to list, and which he is unable to list, to any material, receiver, accounting officer, partner, factor, or in any other capacity ***.

Sec. 273.65. EXAMINATION UNDER OATH. Whenever the assessor shall have cause to believe that any person, partnership, firm, or corporation, or for any other person, company, or corporation, has not made a true, fair, and complete list thereof, he may examine such person or partnership, firm, or corporation, or for any other person, company, or corporation, under oath, and if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 273.66. FAILURE TO OBTAIN LIST. In case of failure to obtain a list of personal property, the assessor shall assess the same at such amount as he believes to be the true value thereof. When requested, the assessor shall show the valuation of the property so listed, and shall show the valuation of the property so listed.

Sec. 273.20. ASSESSOR MAY ENTER DWELLINGS, ETC. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made by him in connection with or relating to the assessment of property for taxation, knowingly and unlawfully makes any statement which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property.—Subdivision 1. How classified for purposes of taxation as gross earnings or other tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined and all other minerals, and all other minerals, shall be assessed at 50 per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but if mined, it shall be assessed as personal property.

Subdivision 3. Class 2. All household goods and furnishings, including clocks, musical instruments, sewing machines, wearing apparel, and other articles of personal property, shall be assessed at 25 per cent of their true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but if mined, it shall be assessed as personal property.

Subdivision 4. Class 3. All agricultural products, except as provided in subdivision 5, shall be assessed at 25 per cent of their true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but if mined, it shall be assessed as personal property.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued at 20 per cent of full and true value thereof.

Subdivision 6. Class 4. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 7. Class 5. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural business, shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 10. Class 5. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 11. Class 6. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 12. Class 7. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 13. Class 8. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 14. Class 9. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 15. Class 10. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 16. Class 11. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

Subdivision 17. Class 12. All property not included in the preceding subdivisions shall be assessed at 20 per cent of the full and true value thereof.

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

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise
E. J. Braden	Lot #2							30

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 Town of Bull Moose, County of Cass, 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 1/2 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

FORM 3

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range		Number of Acres of Land	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B; 25% Class 3C	Assessed Value of Remainder at 33 1/2 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Department of Taxation
									Dollars	Dollars							
Bob. R. + Carol R. Holden	Un.	SE 1/4 of 76 ⁺	1	138	31	40	yes	400	100	500	100	100					
Arnold E. + Helen Ellectad	Un.	NE 1/4 of 76 ⁺	18		40	yes	120		120	24	24						
"	"	Lot 1			3420	yes	350		350	70	70						
Violet M. Bundy		NW 1/4 of 56 ⁺	22		40	no	40		40		13	13					
Edward F. Kladd	134	NE 1/4 of 76 ⁺	25		4034	yes	320	25	345	69	69						
"	"	NW 1/4 of 76 ⁺			4018	yes	320		320	64	64						
Cont. to V. E. Chumley	un.	NE 1/4 of 56 ⁺			4097	yes	160		160	32	32						
"	"	NW 1/4 of 56 ⁺			4076	yes	160	200	360	72	72						

Assessor's

FORM 34

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January,
 A. D. 1944, of L. G. Peterson, Auditor of said County, Minnesota,
 the Tax List of all Taxable Real and Personal Property in the Township
 of Bull Moose in said County for the year A. D. 1943,
 as specified above and amounting to three thousand four hundred
eighty nine & $\frac{4}{100}$ dollars.
W. J. McKeown
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. G. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Township
 of Bull Moose 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.

(SEAL) _____ 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.

(SEAL) _____ County Auditor.

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.

Form 4 CD WALKER-BAYNE COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	ASSESSOR'S VALUATION					EQUALIZED VALUES			SOLD FOR TAXES			
		SUBDIVISION	Sec. or Lot	Town or Block	Range			Number of Acres of Land	True and Full Value of Land, 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								
State of Minnesota		1	NE 1/4 of NE 1/4	20	13831	11w.													
State of Minnesota		2	NW 1/4 of NE 1/4																
State of Minnesota		3	SW 1/4 of NE 1/4																
State of Minnesota		4	SE 1/4 of NE 1/4																
		5																	
<i>S. J. Zeman + E. B. Sullivan</i>		6	NE 1/4 of NW 1/4															SOLD FOR TAXES	
"		7	NW 1/4 of NW 1/4															SOLD FOR TAXES	
State of Minnesota		8	SW 1/4 of NW 1/4																
State of Minnesota		9	SE 1/4 of NW 1/4																
		10																	
State of Minnesota		11	NE 1/4 of SW 1/4																
State of Minnesota		12	NW 1/4 of SW 1/4																
State of Minnesota		13	SW 1/4 of SW 1/4																
State of Minnesota		14	SE 1/4 of SW 1/4																
		15																	
State of Minnesota		16	NE 1/4 of SE 1/4																
State of Minnesota		17	NW 1/4 of SE 1/4																
State of Minnesota		18	SW 1/4 of SE 1/4																
<i>E. M. Strong</i>		19	SE 1/4 of SE 1/4															SOLD FOR TAXES	
		20																	

Cass County, Minnesota, for Taxes for the Year 1943.

District No.	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 1944	November Settlement 1944	Penalty 1944	Collections to First Monday in January 1945	Penalty 1945	Delinquent on First Monday in January 1945	Total Delinquent Tax and Penalty	REMARKS	
	District No.	District No.	District No.	District No.																						
	Rate	Rate	Rate	Rate																						
1																										
2																										
3																										
4																										
5																										
6		66			1298	28						1326														
7		66			1298	28						1326														
8																										
9																										
10																										
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19		66			1298	28						1326														
20																										

3978

