

Bungo

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, CASS County, Minn., APR 9 1946.

John G. Norman, Assessor of the Town of Dunage, According to the requirements of you, I herewith deliver to you the Real and Personal Property Assessment Books for the said...

for the said... 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. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, except as otherwise provided, shall be listed and assessed annually on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

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. The property of a person shall be listed in his name and owned mind, being a resident of this state, shall list all of his * * * personal property.

Sec. 273.26. Where listed. The property of a person shall be listed in the name of his principal, all moneys and other personal property invested, loaned, or otherwise received by him, shall be listed in the name of the principal, or by his guardian, or by the person having such property in charge.

Sec. 273.27. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district in which the farm is situated, and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereon, situated upon any railroad, shall be listed and assessed in the town or district in which the principal place of business of the owner of such property is usually kept.

Sec. 273.33. Pipeline companies. Personal property of * * * pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products * * * shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, sold, or otherwise disposed of by him, and the value of all articles produced or refined, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.35. Merchants; Consignees. Every merchant required to list his property shall state also the value of all articles purchased, sold, or otherwise disposed of by him, and the value of all articles produced or refined, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other persons owning such property, shall be listed and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.37. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other persons owning such property, shall be listed and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.38. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other persons owning such property, shall be listed and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.39. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other persons owning such property, shall be listed and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.40. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other persons owning such property, shall be listed and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.41. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other persons owning such property, shall be listed and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.42. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other persons owning such property, shall be listed and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.43. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other persons owning such property, shall be listed and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.44. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other persons owning such property, shall be listed and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.45. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other persons owning such property, shall be listed and assessed in the town or district in which the principal place of business of such person is usually kept.

Sec. 273.46. Assignees and receivers. Personal property in the hands of assignees and receivers 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 in this state shall be listed and assessed where situated at the time of his death.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the town or district in which the principal place of business of such person is usually kept, the assessor shall determine the town or district in which the principal place of business of such person is usually kept.

Sec. 273.49. Failure to obtain list. In case of failure to obtain a list for taxation in like manner of all personal property owned by him on May 1 of the current year, the assessor shall determine the town or district in which the principal place of business of such person is usually kept.

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

Sec. 273.51. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a false statement regarding the value of his property, or who makes a false statement regarding the amount of his tax, shall be liable to a fine of not more than \$100, or to imprisonment for not more than 60 days, or to both.

Sec. 273.52. Classification of property—Subdivision 1. How property shall be classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined, and all other iron ore, shall be valued and assessed at 50 per cent of its true and full value. If unmined, it shall be valued and assessed as a part of the real estate in which it is located, and the value of the iron ore shall be determined by the underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and thereafter such ore in stockpiles shall be valued and assessed in accordance with the provisions of classes three, three and one-half, and class four.

Subdivision 3. Class 2. All agricultural products, except as provided by class three, "a," and class three, "d," stocks of merchandise, and all sorts together with the furniture and fixtures used therewith, shall be valued and assessed at 25 per cent of their true and full value, except as provided by class three, "a," and all real estate, which is rural in character, shall be valued and assessed at 25 per cent of its true and full value, except as provided by classes one and three and one-half.

Subdivision 4. Class 3a. All agricultural products, except as provided by class three, "a," and class three, "d," shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 5. Class 3b. All agricultural products, except as provided by class three, "a," and class three, "d," shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 3c. All agricultural products, except as provided by class three, "a," and class three, "d," shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 7. Class 3d. All agricultural products, except as provided by class three, "a," and class three, "d," shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 8. Class 3e. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements and machinery, whether fixtures or otherwise, shall be valued and 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 valued and assessed at 40 per cent of the full and true value thereof.

Section 273.03, Minnesota Statutes 1945. 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 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 property.

The assessors shall meet at their 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.

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of B. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Bungo in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____

of _____ in said County for the year 1946, 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,

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 1946.

WITNESS my hand and official seal, the _____ day of _____ 1947.

(SEAL) _____
County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of _____

_____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1946; 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 delinquent for said year.

(SEAL) _____
County Auditor.

COLLECTIONS OF TAXES OF 1947, Town OF Bungo, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	3361	3082							
State Debt—Homestead,	1047	1776							
County Revenue,	15096	25717							
County Road and Bridge,	6685	11389							
County Welfare,	28611	48741							
County Bond and Interest,	12293	20941							
Town Revenue,	3594	6123							
Town Road and Bridge,	10783	18370							
Town Drag,	719	1225							
Town State Loan,	3307	5633							
School Local 1 Mill,	218	1225							
School Special,	28432	45970							
School State Loan,									
Deficiency	771	1994							
C.O.	257	665							
B.+S.	1475	3814							
Total	117244	196665							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.+S.	TOTALS
MARCH SETTLEMENT	School District No. 2	29	1451					1480
	Un. A.	638	25539		771	257	1425	26177
	Totals	718	28532		771	257	1425	31753
JUNE SETTLEMENT	School District No. 2	31	1537					1568
	Un. A.	1061	42439		1994	665	3814	43500
	Totals	1225	45970		1994	665	3814	53668
NOVEMBER SETTLEMENT	School District No.							
	Totals							
	NOVEMBER to JANUARY							
ADDITIONS	School District No.							
	Totals							
	REDUCTIONS	School District No.						
Totals								

Assessment Roll and Tax List of Real Property in the Town of Bungo

Form 4 CD - MILLER-DAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Summary totals for the assessment roll, including columns for Acres, Valuations, and Final Equalized Value.

Cass County, Minnesota, for Taxes for the Year 1946.

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, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS.

Summary totals for the tax list, including columns for Sold for Taxes, Total Taxes, and Delinquent Tax.

Assessment Roll and Tax List of Real Property in the Town of Bungo

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for State of Minnesota, H. S. Gilbert, E. B. Sullivan, Selma Boquist, Aaron Breeze, and Lois Ware.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: SOLD FOR TAXES, 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 1947, June Settlement 1947, Penalty, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, and REMARKS. Includes entries for properties 1 through 20.

Assessment Roll and Tax List of Real Property in the Town of Bungo

Form 4 CD - MINN. STATE DEPT. OF REVENUE

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: SOLD FOR TAXES, 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 1947, June Settlement 1947, Penalty, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Penalty, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS.

Tabular Statement of Taxable Real Property Assessment of the Town of Bunge, County of Cass, Minnesota, 19

FORM 6 HALL-DAVIS COMPANY, MINNEAPOLIS

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS			
	Acres 100ths	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/3% Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
						Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/3% Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars					
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" " "	19	Blank												
" " "	20	Blank												
" " "	21	Blank												
" " "	22		3500	1210	4710	882	100					982		
" " "	23		5200	1155	6355	1011	433	-1				1444		
" " "	24		4750	1750 1735	6500 6485	1067	388	-1				1455 1625		
" " "	25		5300	3155	8455	1691						1691		
" " "	26		5110	2365	7475	1235	433	-1				1668		
" " "	27		3500	420	3920	544	400					944		
" " "	28		3100	630	3730	386	600					986		
" " "	29	Blank												
" " "	30		150		150		50					50		
" " "	31		1200		1200		400					400		
" " "	32		1500		1500		500					500		
" " "	33		1200		1200		400					400		
" " "	34		5300	1573	6873	688	1144	-1				1832		
" " "	35		5000	998	5998	305	1491					1796		
" " "	36		1500	947	2447	325	274					599		
			94510	22571 22556	117081 117066	14327	15144					29471 29641		

O.K. Co.