

ASSESSMENT & TAX LIST

Byron

1947



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 15 1917.

CASS

County, APR 15 1917.

Mrs. Clara Schmidt, Assessor of the Town of Byron According to the Requirements of Law, I herewith deliver to you the Assessment Books for the said Town of Byron for the year 1917, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1916, 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 changes 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 to this book. J. J. ... County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1915)

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 the first day of 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 1. Every person of full age and sound mind, being a resident of this state, shall list all of his \*\*\* personal property.

2. He shall also list separately, and in the name of the principal, all property owned, controlled, leased, or otherwise controlled by him as agent or attorney, \*\*\*

3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whom testamentary or other duties are being performed, shall be listed by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, 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 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 plows, harrows, mowers, reapers, threshing machines, saws, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property of merchants and manufacturers shall be listed and assessed in the town or district where the 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 in the county, town, or district where the farm is situated, the same shall be listed and assessed in the county, town, or district in which the principal place of business of such owner is situated.

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 in possession of such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline, companies. Personal property of \*\*\* pipelines, gas, gas, gas, or other petroleum products \*\*\* 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 in cities and villages, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies, and of any city of the first class, of electric light and power companies, and of other individuals and partnerships supplying of villages, cities, and towns, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants Consignees. Every merchant required to list for taxation any property the product of which is to be sold for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list for taxation any property the product of which is to be sold for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.44. Estates of decedents. The personal property of the estate of a decedent, if personal property, shall be listed and assessed at the time of the assessment of the estate.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed in the county, town, or district where the guardian resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assessment of the estate.

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 it is removed.

Sec. 273.02. Where listed in case of doubt. In case of doubt as to whether property should be listed in one county or another, the assessor shall list the property in the county in which the principal place of business of the owner is situated, or in the county in which the property is situated, or in the county in which the assessor resides.

Sec. 273.03. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general lien tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and full value.

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 duty, enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 690.05. False statement regarding taxes. Every person who, in making any return or statement for the purpose of assessing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a crime.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general lien tax is hereby classified for purposes of taxation as provided by this section.

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Section 273.03, Minnesota Statutes 1915: 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 out in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to 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 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. \*\*\*







List of Lands in the Town of Byron, County of Cass, Minn., for the Year 1917, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

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

LANDS BECOMING HOMESTEADS					LANDS CEASING TO BE HOMESTEADS						
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Range	Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Range	Number of Acres of Land
Clara M. Hildahl	9	S.E. 1/4	4	135 32	160	Vernon J. & Gladys Nutter	9	SW 1/4 of NE 1/4	5	135 32	40
Owen + Bertha Truesdell	9	NE 1/4 of SW 1/4	3	135 32	40	"	"	SE 1/4 of NE 1/4	5		40
"	"	SE 1/4 of SW 1/4	3		40	"	"	SE 1/4 of NW 1/4	5		40
"	"	NE 1/4 of SE 1/4	3		40	"	"	NE 1/4 of SW 1/4	5		40
"	"	NW 1/4 of SE 1/4	3		40	"	"	NW 1/4 of SW 1/4	5		40
"	"	SW 1/4 of SE 1/4	3		40	"	"	SW 1/4 of SW 1/4	5		40
Wm L. and Clara E. Tobin	9	NE 1/4 of SW 1/4	15	135 32	40	"	"	SE 1/4 of SW 1/4	5		40
"	"	NW 1/4 of SW 1/4	15		40	"	"	NE 1/4 of SE 1/4	5		40
"	"	SW 1/4 of SW 1/4	15		40	"	"	SW 1/4 of SE 1/4	5		40
"	"	SE 1/4 of SW 1/4	15		40	"	"	SE 1/4 of SE 1/4	5		40
Morley Thorsett	9	NE 1/4 of SE 1/4	15	135 32	40	Elmer Thorsett	9	NE 1/4	20	135 32	160
"	"	SW 1/4 of SE 1/4	15		40	"	"	"	"	"	"
"	"	SE 1/4 of SE 1/4	15		40	Blanche Wiesesick	9	lot 5	6	135 32	30/0
(Alfred Ophim) Vernon Hanson	9	SE 1/4 of NW 1/4	27	135 32	40						















Assessment of

Form 314 HILLER-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER

1  
2  
3  
4  
5  
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7  
8

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 5th day) of January, A. D. 1948, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Byron in said County for the year A. D. 1947 as specified above and amounting to \$100 Dollars  
Paul D. Jewell  
County Treasurer.

JAN - 3 1948 194

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 Byron in said County for the year 1947, 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,  
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 1947.  
WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_ 1948.  
(SEAL) \_\_\_\_\_ County Auditor.

Auditor's Office, Cass County, Minnesota

\_\_\_\_\_ 194  
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 1947; 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.







































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

Form 4 CD - WELLS-GAY COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	No. 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%				
Theodore Hildahl		1 NE 1/4 of NE 1/4	9	13532	40												
"	"	2 NW 1/4 of NE 1/4			40												
State of Minnesota		3 SW 1/4 of NE 1/4			40												
R. S. + Myrtle Carr		4 SE 1/4 of NE 1/4			40												
		5															
C. A. Prettyman		6 NE 1/4 of NW 1/4			40												
Orville Collison		7 NW 1/4 of NW 1/4			40												
"	"	8 SW 1/4 of NW 1/4			40												
C. A. Prettyman		9 SE 1/4 of NW 1/4			40												
		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															
R. S. + Myrtle Carr		16 NE 1/4 of SE 1/4			40												
State of Minnesota		17 NW 1/4 of SE 1/4															
State of Minnesota		18 SW 1/4 of SE 1/4															
State of Minnesota	Roy S. + Myrtle Carr	19 SE 1/4 of SE 1/4															
		20															

320

Cass County, Minnesota, for Taxes for the Year 1947.

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 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	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	1	1	1	1	1	1	4.07		852	1	2nd Half Paid OCT 30 1948												
2	2	2	2	2	2	2	4.07		852	2	1st Half Paid JUL 14 1948	13259											
3	3	3	3	3	3	3	4.07			3													
4	4	4	4	4	4	4	4.07		1006	4	2nd Half Paid OCT 30 1948	12469											
5	5	5	5	5	5	5	4.07			5	1st Half Paid MAY 10 1948	499											
6	6	6	6	6	6	6	4.07		1688	6	Balance Paid OCT 30 1948												
7	7	7	7	7	7	7	4.07		852	7	Balance Paid JUN 30 1948												
8	8	8	8	8	8	8	4.07		852	8	Balance Paid JUN 30 1948												
9	9	9	9	9	9	9	4.07		1006	9	Balance Paid OCT 30 1948	2472											
10	10	10	10	10	10	10	4.07			10													
11	11	11	11	11	11	11	4.07			11													
12	12	12	12	12	12	12	4.07			12													
13	13	13	13	13	13	13	4.07			13													
14	14	14	14	14	14	14	4.07			14													
15	15	15	15	15	15	15	4.07			15													
16	16	16	16	16	16	16	4.07		1006	16	2nd Half Paid OCT 30 1948	12469											
17	17	17	17	17	17	17	4.07			17	1st Half Paid MAY 10 1948	499											
18	18	18	18	18	18	18	4.07			18													
19	19	19	19	19	19	19	4.07			19													
20	20	20	20	20	20	20	4.07			20													

H 476

#9 8114

8114

8114



























































































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

Form 4 CD - 1947 - 1948 COMPACT, MINNEAPOLIS

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

Cass County, Minnesota, for Taxes for the Year 1947.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS.







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

Town of Byron

Form 4 CD MILLS-DAY 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	10ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
C. McC. Reeve		1	NE 1/4 of NE 1/4		34	135	32	40	9												
Emil Hanson	St of Minn	2	NW 1/4 of NE 1/4					40													
"	St of Minn	3	SW 1/4 of NE 1/4					40													
Clarence + Marie Allee		4	SE 1/4 of NE 1/4					40													
		5																			
Thomas Sheehan	Joe Harkie	6	NE 1/4 of NW 1/4					40													
"	"	7	NW 1/4 of NW 1/4					40													
"	"	8	SW 1/4 of NW 1/4					40													
Emil Hanson	St. of Minn.	9	SE 1/4 of NW 1/4					40													
		10																			
State of Minnesota		11	NE 1/4 of SW 1/4																		
Union Central Life Ins. Co.		12	NW 1/4 of SW 1/4					40													
"	"	13	SW 1/4 of SW 1/4 less 5 acs.					35													
State of Minnesota		14	SE 1/4 of SW 1/4																		
Wilhelm Junker		15	5 acs. in SE. cor. of SW 1/4 of SW 1/4					5													
Clarence Allee		16	NE 1/4 of SE 1/4					40													
"	"	17	NW 1/4 of SE 1/4					40													
Wilhelm + Gertrude Junker		18	SW 1/4 of SE 1/4					40													
"	"	19	SE 1/4 of SE 1/4					40													
		20																			

560

Cass County, Minnesota, for Taxes for the Year 1947.

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 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
	9						407																
	170																						
1																							
2																							
3																							
SOLD FOR TAXES																							
5																							
6																							
7																							
8																							
9																							
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20																							

# 288 777 1065

# 9 181 58 3 14 1816 316

18472

1222 81344

1466 Forfeited

1466 Forfeited

852

1466 81613

1466 81613

2060 82266

1466 Forfeited

1466

1292

PAID IN FULL JUN 19 1948 10837

197

1194

852

PAID IN FULL JUN 19 1948 10837

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