

ASSESSMENT & TAX LIST - 1957

Byron



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR  
County, Minn. 1957.

To.....Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1957, containing a list of all Real Estate that has become subject to taxation since the Assessment Books for the year 1957, as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make Return thereof 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 1953)

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 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.

Sec. 273.23. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used by the owner for or in the 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. 273.23. 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. 273.24. Elevators, etc., on railroad. All elevators and water companies shall be listed and assessed in the town or district where they are located.

Sec. 273.25. Gas and water companies. The personal property of gas and water companies shall be listed and assessed in the city or other place of business of the company.

Sec. 273.26. Electric Light and Power Companies to be listed. Electric Light and Power Companies to be listed and assessed in the town or district where their principal place of business is located.

Sec. 273.27. Electric Light and Power Companies and others supplying electric power; place of listing and assessment. Personal property of electric light and power companies, and other companies supplying electric power, shall be listed and assessed in the town or district where their principal place of business is located.

Sec. 273.28. Merchants; Consignees. Every merchant required to list his property shall also list the value of his property pertaining to his business in the manner following:

Subdivision 1. All real estate and distribution lines and equipment attached thereto, having a fixed situs outside the corporate limits of a city and borough, except distribution lines and equipment attached thereto, shall be listed and assessed in the town or district where the same is located.

Subdivision 2. All real estate and distribution lines and equipment attached thereto, having a fixed situs outside the corporate limits of a city and borough, shall be listed and assessed in the town or district where the same is located.

Subdivision 3. All real estate and distribution lines and equipment attached thereto, having a fixed situs outside the corporate limits of a city and borough, shall be listed and assessed in the town or district where the same is located.

Subdivision 4. All real estate and distribution lines and equipment attached thereto, having a fixed situs outside the corporate limits of a city and borough, shall be listed and assessed in the town or district where the same is located.

Subdivision 5. All real estate and distribution lines and equipment attached thereto, having a fixed situs outside the corporate limits of a city and borough, shall be listed and assessed in the town or district where the same is located.

Subdivision 6. All real estate and distribution lines and equipment attached thereto, having a fixed situs outside the corporate limits of a city and borough, shall be listed and assessed in the town or district where the same is located.

Subdivision 7. All real estate and distribution lines and equipment attached thereto, having a fixed situs outside the corporate limits of a city and borough, shall be listed and assessed in the town or district where the same is located.

Subdivision 8. All real estate and distribution lines and equipment attached thereto, having a fixed situs outside the corporate limits of a city and borough, shall be listed and assessed in the town or district where the same is located.

Subdivision 9. All real estate and distribution lines and equipment attached thereto, having a fixed situs outside the corporate limits of a city and borough, shall be listed and assessed in the town or district where the same is located.

Subdivision 10. All real estate and distribution lines and equipment attached thereto, having a fixed situs outside the corporate limits of a city and borough, shall be listed and assessed in the town or district where the same is located.

Sec. 273.29. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the town or district where the same is located.

Sec. 273.30. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made as a basis of imposing or reducing any tax or other assessment, makes a false statement, or omits any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.31. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.32. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made as a basis of imposing or reducing any tax or other assessment, makes a false statement, or omits any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.33. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.34. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.35. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.36. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.37. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.38. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.39. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.40. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.41. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.42. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.43. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.44. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.45. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.46. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.47. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Sec. 273.48. Classification of property.—Subdivision 1. How classified. All property shall be classified as follows: Class 1, Real estate; Class 2, Personal property; Class 3, Gas and water companies; Class 4, Electric light and power companies; Class 5, Merchants and manufacturers; Class 6, Elevators, etc., on railroad; Class 7, Gas and water companies; Class 8, Electric light and power companies; Class 9, Electric light and power companies; Class 10, Electric light and power companies.

Byron

Minnesota Statutes 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter . . .  
Minnesota Statutes 1953, Section 273.03. 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.\*\*\*  
Minnesota Statutes 1953, Section 273.04. The assessors and at least one member of each local board of review 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 service the sum of \$7.50 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

The forms in this book are prescribed for the 1957 assessment by G. HOWARD SPAETH, Commissioner of Taxation.















COLLECTIONS OF TAXES OF 195

Town of *Ligon*

CASS COUNTY, MINNESOTA

NAME OF OWNER	FUNDS	MARCH SETTLEMENT	JUNE SETTLEMENT	NOV. SETTLEMENT	Amount Collected from Nov. 1952 to First Monday in Jan. 1953	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1953
		1953	1953	1952						
	State-Non-Homestead,	5653	8180	1929	332					
	State-Homestead,	5152	13478	5831	476					
	County Revenue,	26218	68579	29674	2431					
	County Road and Bridge,	12860	33639	14555	1193					
	County Welfare,	40425	105739	45752	3749					
	County Bond and Interest,	3713	9712	4202	344					
	Welf. Def.	2409	6302	2727	223					
	R. & B. Bldg. Proj.	4287	11213	4852	398					
	PERA	2513	6570	2843	233					
	Town Revenue,	6576	17200	7443	610					
	Town Road and Bridge,	21434	56065	24259	1988					
	Town Drag,	858	2242	970	80					
	Town State Loan,									
	Co. Nurse	1715	4485	1941	159					
	R. & B. Bldg.	1715	4485	1941	159					
	Cass Co. Regie.	429	1121	485	39					
	School Local 1 Mill,	858	2242	970	80					
	School Special,	34274	89706	38814	3180					
	School State Loan,									
	Deficiency									
	Tuition	45629	119351	51644	4232					
	Transportation	875	2287	990	81					
		217613	562598	241822	19987					

MARCH SETTLEMENT	JUNE SETTLEMENT	NOVEMBER SETTLEMENT	NOVEMBER to JANUARY	ADDITIONS	REDUCTIONS	LOCAL 1 MILL			SPECIAL			STATE LOAN			TOTALS
						LOCAL 1 MILL	SPECIAL	STATE LOAN	LOCAL 1 MILL	SPECIAL	STATE LOAN	LOCAL 1 MILL	SPECIAL	STATE LOAN	
School District No. 267						759	30347		Deficiency	Tuition	Transp.				72257
# 267						99	3947			40377	774				9399
										5252	101				
Totals						858	34294			45629	875				81656
School District No. 267						1982	79302			105509	2022				158815
# 267						261	10404			13842	265				24772
Totals						2243	89706			119351	2287				213587
School District No. 267						848	33928			45142	865				80783
269						122	4886			6502	125				11635
Totals						970	38814			51644	990				92418
School District No. 267						51	2024			2693	52				4820
269						29	1156			1539	29				2753
Totals						80	3180			4232	81				7573
School District No.															
Totals															
School District No.															
Totals															

Real Estate

Personal















































































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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

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

320

Cass County, Minnesota, for Taxes for the Year 1957.

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 1958, June Settlement 1958, Penalty, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

683 16882 454 17336 5330 31 98 8808











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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, etc. Includes handwritten entries for Carl A. Hanson, Ewald + Lorraine C. Miller, and Jonas M. + Katherine K. Beachy.



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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1958, June Settlement 1958, Penalty, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Penalty, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.



























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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 3 CD (56)

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL 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	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%	Timber Land Class 3e 20%	Homestead Up to \$1,000 25%				
Vivian F. & Clara Schmidt		NE 1/4 of NE 1/4	31	135	32	40													
"	"	NW 1/4 of NE 1/4				40													
"	"	SW 1/4 of NE 1/4				40													
"	"	SE 1/4 of NE 1/4				40													
State of Minnesota		NE 1/4 of NW 1/4																	
State of Minnesota		NW 1/4 of NW 1/4																	
State of Minnesota		SW 1/4 of NW 1/4																	
State of Minnesota		SE 1/4 of NW 1/4																	
J. B. & Mary Vasecka		NE 1/4 of SW 1/4				40													
"	"	NW 1/4 of SW 1/4				33													
"	"	SW 1/4 of SW 1/4				34													
"	"	SE 1/4 of SW 1/4				32													
"	"					40													
Frank & Dorothy Paulacky		NE 1/4 of SE 1/4				40													
Ronald F. & Irma A. Paulacky		NW 1/4 of SE 1/4				40													
"	"	SW 1/4 of SE 1/4				40													
Frank & Dorothy E. Paulacky		SE 1/4 of SE 1/4				40													

467 66

10 to #9

Cass County, Minnesota, for Taxes for the Year 1957.

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 1958	June Settlement 1958	Penalty	November Settlement 1958	Penalty	Collections to First Monday in January 1959	Penalty	Delinquent on First Monday in January 1959	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																								
2																								
3																								
4																								
5																								
6																								
7																								
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17																								
18																								
19																								
20																								

#611

340

1011

24992

224

25216

12608

12494

114















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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Form 301 (5-51) UNLAW-STATE PROPERTY, MINNESOTA

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for John M. Johnston, Glen DeGeest, and Joseph DeGeest.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts and payment dates.

Personal



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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Penalty, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.



