

ASSESSMENT & TAX LIST

Deerfield

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 15 1947.

CASS County.

William Bach, Assessor of the Town of Jewfield. According to the requirements of law, I herewith deliver to you the Assessment Books for the said town containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1945, 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 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. 272.01. * * * Personal property shall be listed and assessed annually with reference to its value on May 1, and assessed on what day, shall be listed by or for the person 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. He shall also list separately, and in a separate list, all of his *** personal property, including stocks, bonds, 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 or persons for whose benefit it is held in trust, or by the trustee of the estate of a deceased person, by the executor or administrator.
4. The property of a corporation whose assets are in the hands of its officers, directors, or stockholders, shall be listed by the officer or officer thereof.
5. The property of a firm or company, by a partner or agent thereof.
6. The property of manufactures 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 town, or district, where owned, agent or party, where listed. All machinery, sewing machines, wearing apparel of members of the family, and all personal property for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 272.23. Merchants and manufacturers. The Personal property of a merchant or manufacturer, or of a business firm shall be listed in the town or district where his business is carried on ***

Sec. 272.30. Farm property of non-resident. When the owner of livestock or other personal property is a non-resident of any city or town, or of any district, where the farm is situated in several townships, the property shall be listed and assessed in the township in which the principal place of business of such farm is located.

Sec. 272.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures used in connection therewith, shall be listed and assessed in the town or district where operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 272.33. 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. 272.34. Manufacturers; Consignees. Every merchant required to list his property shall also list the value of all articles purchased by him for his business as a manufacturer, or as a consignee, in any city or town, or in any district, where the product of the state, and the value of any property consigned to him from any other place for the sole purpose of being taken to market, or sold, or otherwise disposed of, shall also be listed and assessed in the town or district where situated.

Sec. 272.37. Personal property of electric light and power companies in cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city or town, or of any district, shall be listed and assessed as personal property in the town or district where the fixed assets outside of the corporate limits of village, city, and borough, shall be listed and assessed by the commissioner of the state in the county where situated.

Sec. 272.44. Manufacturers. Every manufacturer required to list his property shall also list the value of all articles purchased by him for his business as a manufacturer, or as a consignee, in any city or town, or in any district, where the product of the state, and the value of any property consigned to him from any other place for the sole purpose of being taken to market, or sold, or otherwise disposed of, shall also be listed and assessed in the town or district where situated.

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Sec. 272.46. Personal property of electric light and power companies in cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city or town, or of any district, shall be listed and assessed as personal property in the town or district where the fixed assets outside of the corporate limits of village, city, and borough, shall be listed and assessed by the commissioner of the state in the county where situated.

Sec. 272.47. Personal property of electric light and power companies in cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city or town, or of any district, shall be listed and assessed as personal property in the town or district where the fixed assets outside of the corporate limits of village, city, and borough, shall be listed and assessed by the commissioner of the state in the county where situated.

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Sec. 272.02. Personal property of persons residing in this state, and all personal property of persons residing therein, *** is taxable, except such as is by law exempt from taxation.

Sec. 272.02. * * * Personal property shall be listed and assessed annually with reference to its value on May 1, and assessed on what day, shall be listed by or for the person 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. He shall also list separately, and in a separate list, all of his *** personal property, including stocks, bonds, 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 or persons for whose benefit it is held in trust, or by the trustee of the estate of a deceased person, by the executor or administrator.
4. The property of a corporation whose assets are in the hands of its officers, directors, or stockholders, shall be listed by the officer or officer thereof.
5. The property of a firm or company, by a partner or agent thereof.
6. The property of manufactures 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 town, or district, where owned, agent or party, where listed. All machinery, sewing machines, wearing apparel of members of the family, and all personal property for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

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List of Lands in the Town of Danfield, County of Cass, Minn., for the Year 1947, Which have Become Homesteads or Ceased to be Homesteads
 SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 814 Miller-Davis Company, Minneapolis, State Form No. 47

LANDS BECOMING HOMESTEADS					LANDS CEASING TO BE HOMESTEADS						
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land Acres 10ths	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land Acres 10ths
Alfred H. + Mildred R. Carlson		NW 1/4 of NE 1/4	7	139 31	40	Roy P. + Lela M. Ray	Un	Lot 9	5	139 31	6
"	"	SW 1/4 of NE 1/4			40	"	Un	Lot 1	7	139 31	32 83
"	"	NE 1/4 of NW 1/4			40	"	"	Lot 2	8	139 31	12 40
"	"	SE 1/4 of NW 1/4			40	"	"	Lot 3	8	139 31	40
John H. + Laverne E. Cunningham		NE 1/4 of SW 1/4	17		40	"	"	Lot 4	8	139 31	14
"	"	NW 1/4 of SW 1/4			40	"	"	SE 1/4 of SW 1/4	8	139 31	40
"	"	SW 1/4 of SW 1/4			40	Roy Ray		SW 1/4 of SW 1/4	8	139 31	40
"	"	SE 1/4 of SW 1/4			40						
"	"	NE 1/4 of SE 1/4			40	James Bishop		SE 1/4 of NW 1/4	18		40
"	"	NW 1/4 of SE 1/4			40						
"	"	SW 1/4 of SE 1/4			40						
"	"	SE 1/4 of SE 1/4			40						
Les Norwood		SW 1/4 of NE 1/4	17		40						
(Conts. to Floyd J. Mendenhall)		SW 1/4 of NW 1/4			40						
"	"	SE 1/4 of NW 1/4			40						
Daniel DeLury		SW 1/4 of NE 1/4	20		40						
(Conts. to Stan Little)		SW 1/4 of NW 1/4			40						
"	"	SE 1/4 of NW 1/4			40						

Assessment of

NAME OF OWNER

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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 Deerfield in said County for the year A. D. 1947, as specified above and amounting to _____ Dollars.

Paul D. Jewell
County Treasurer.

JAN - 3 1948 194

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:
I herewith return to you the Tax List for the Town of Deerfield 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 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 1947.
WITNESS my hand and official seal, this _____ day of _____ 1948.
(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of _____ 194 _____ 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 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.

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

Form 407, 1947, BUREAU OF TAXATION, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY, TOTAL ASSESSED VALUE), and FINAL EQUALIZED VALUE.

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

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, etc.), 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, November Settlement 1948, Collections to First Monday in January 1949, Delinquent on First Monday in January 1949, Total Delinquent Tax and Penalty, and REMARKS.

