

ASSESSMENT & TAX LIST

Deerfield

1950

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

County, Minn.,

To, Assessor of the County, Minn., According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1950, containing a list 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 to 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, and all personal property of persons residing therein, is taxable, except such as is by law exempt from taxation.

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. 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 the personal property owned by him, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, ...
- 2. He shall also list separately in his name all real estate in this state owned by him as agent or attorney, ...
- 3. The property of a person for whose benefit it is held in trust, by administrator, or by the person having such property in the hands of a receiver, by such receiver, ...
- 4. The property of a corporation whose assets are in the hands of a receiver, by such receiver, ...
- 5. The property of a body politic or corporate, by the proper agent or officer, ...
- 6. The property of a firm or company, by a partner or agent thereof, ...
- 7. The property of manufacturers and others in the hands of an assignee, with the machinery and fixtures therein, situated upon a tract of land in the name of the principal, as merchant, ...
- 8. The property of a non-resident, whose farm does not exceed one hundred acres, situated in this state, shall be listed by or for the owner, ...
- 9. The property of a non-resident, whose farm does not exceed one hundred acres, situated in this state, shall be listed by or for the owner, ...
- 10. The property of a non-resident, whose farm does not exceed one hundred acres, situated in this state, shall be listed by or for the owner, ...

Sec. 273.23. Elevators, etc., on railroad, all elevators and other machinery and fixtures therein, situated upon a tract of land in the name of the principal, as merchant, ...

Sec. 273.24. Gas and Water Companies. Subdivision 1. Personal property of gas and water companies, ...

Sec. 273.25. Electric, Light and Power Companies. Subdivision 1. Personal property of electric, light and power companies, ...

Sec. 273.26. Pipeline Companies. Subdivision 1. Personal property of pipeline companies, ...

Sec. 273.27. Merchants and Manufacturers. The personal property of merchants and manufacturers, ...

Sec. 273.28. Gas and Water Companies. Subdivision 2. Personal property of gas and water companies, ...

Sec. 273.29. Electric, Light and Power Companies. Subdivision 2. Personal property of electric, light and power companies, ...

Sec. 273.30. Pipeline Companies. Subdivision 2. Personal property of pipeline companies, ...

Sec. 273.31. Merchants and Manufacturers. The personal property of merchants and manufacturers, ...

Sec. 273.32. Gas and Water Companies. Subdivision 3. Personal property of gas and water companies, ...

Sec. 273.33. Electric, Light and Power Companies. Subdivision 3. Personal property of electric, light and power companies, ...

Sec. 273.34. Pipeline Companies. Subdivision 3. Personal property of pipeline companies, ...

Sec. 273.35. Merchants and Manufacturers. The personal property of merchants and manufacturers, ...

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- 4. The property of a corporation whose assets are in the hands of a receiver, by such receiver, ...
- 5. The property of a body politic or corporate, by the proper agent or officer, ...
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Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1945, Section 273.03, as amended. 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 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 and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meeting, 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 1950 assessment by G. HOWARD SPAETH, Commissioner of Taxation.







Assessor's Return

COLLECTIONS OF TAXES OF 1950, Town of Denfield, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1951	JUNE SETTLEMENT 1951	NOV. SETTLEMENT 1951	Amount Collected from Nov. 1951 to First Monday in Jan. 1952	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1952
State—Non-Homestead,	1042	832	504	63					
State—Homestead,	1054	1660	899	84					
County Revenue,	6600	10377	5628	523					
County Road and Bridge,	3477	5481	2967	276					
County Welfare,	10847	17087	9250	861					
County Bond and Interest,	4272	6730	3643	339					
Pub. Exp. Ret.	702	161	87	08					
Town Revenue,	2558	4030	2182	203					
Town Road and Bridge,	3857	6045	3273	384					
Town Drag,	256	403	288	24					
Town State Loan,	2558	4030	2182	203					
Fire	2558	4030	2182	203					
Rel.									
School Local Mill,	256	403	218	20					
School Special,	6226	6649	3754	305					
School State Loan,									
Deficiency	12792	20150	10908	1014					
Tuition									
Transportation	767	1207	655	61					
Pub. Exp. Ret.	64	101	54	05					
C.O.	2559	4030	2182	203					
B+J	1279	2015	1091	101					
	63106	95443	51877	4175					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Deficiency	Pub. Exp. Ret.	C.O.	B+J	TOTALS
MARCH SETTLEMENT	Un A	97	1452		290	4839	24	965	484	8154
	Un Na	757	4774		477	7953	40	1591	795	15789
Totals		256	6226		767	12792	64	2559	1279	23943
JUNE SETTLEMENT	Un	363	5439		1088	1829	91	3626	1813	30544
	Un Na	40	1210		121	2021	10	404	202	4008
Totals		403	6649		1209	2050	101	4030	2015	34552
NOVEMBER SETTLEMENT	Un A	186	2789		558	9298	46	1860	930	15667
	Un Na	32	965		97	1610	08	322	161	3195
Totals		218	3754		655	10908	54	2182	1091	18862
NOVEMBER to JANUARY	Un A	20	305		61	1014	05	203	101	1709
	Totals		20	305		61	1014	05	203	101
ADDITIONS	School District No.									
REDUCTIONS	Totals									
	School District No.									
Totals										

Real Estate

Tabular Statement



























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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes rows for State of Minnesota with various subdivisions.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: SORB FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes rows 1 through 20.

Tabular Statement

















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Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for Glenn E. Tuttle, Otis Howard & Lena Malmo, and John & Marie Phillips.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE, STATE TAX ON NON-HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, Penalty, November Settlement 1951, Penalty, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes on payments and receipts.

Tabular Statement























Assessment Roll and Tax List of Real Property in the town of Dearfield

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for Roy Holden, Wm. A. Weston & Erwin A. Holden, Isabelle Hanson, State of Minnesota, Harry & Thos. Holden, Arthur L. & Anna Holden.

Cass County, Minnesota, for Taxes for the Year 1950.

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 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Subsequent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1-20 SOLD FOR TAXES with various tax amounts and payment dates.

Regular Statement















