

ASSESSMENT & TAX LIST

Deerfield

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 15 1947.

CASS County.

William Bachl Assessor of the Town of Sheffield According to the requirements of law, I herewith deliver to you the Assessment Books for the said Town of Sheffield for the year 1947, 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, without regard to its value on May 1, and on each anniversary of that day, shall be listed by or for the party 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 equipment, tools, and fixtures, and other personal property, and all real estate, owned, leased, loaned, 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 trustees, or of a partnership, shall be listed by the partner or officer thereof.

5. The property of a firm or company, by a partner or agent thereof, shall be listed in the name of the firm or company.

6. The property of a body politic or corporate, by the proper agent thereof, shall be listed in the name of his principal, as merchandise, or otherwise.

Sec. 272.02. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owned, agent or trustee resides.

Sec. 272.03. Certain personal property, where listed. All machinery, tools, and fixtures, and other personal property, and all real estate, owned, leased, loaned, or otherwise controlled by him as agent or attorney, *** shall be listed at his residence, or at the place where he usually keeps his office.

Sec. 272.04. Merchants; Consignees. Every merchant required to list his property shall also list the value of his property pertaining to his business as a merchant, in any city, village, or town, or borough in this state, where he has a fixed place of business, or where he is engaged in the principal place of business of such firm or corporation.

Sec. 272.05. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures used thereon, and all real estate, owned, leased, loaned, or otherwise controlled by him as agent or attorney, *** and assessed as personal property in the town or district where situated.

Sec. 272.06. 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. 272.07. Manufacturers. Every manufacturer required to list his property shall also list the value of all articles produced, received, or otherwise in process of manufacturing, combining, rectifying or refining, every manufacturer and person owning a manufacturing establishment of any kind, including machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 272.08. Personal property of electric light and power companies in cities and villages. Personal property, other than real estate, owned, leased, loaned, or otherwise controlled by the company, shall be listed and assessed in the city, village, or town, or borough in which the principal place of business of such company is located.

Sec. 272.09. Personal property of electric light and power companies in cities and villages. Personal property, other than real estate, owned, leased, loaned, or otherwise controlled by the company, shall be listed and assessed in the city, village, or town, or borough in which the principal place of business of such company is located.

Sec. 272.10. Personal property of electric light and power companies in cities and villages. Personal property, other than real estate, owned, leased, loaned, or otherwise controlled by the company, shall be listed and assessed in the city, village, or town, or borough in which the principal place of business of such company is located.

Sec. 272.11. Personal property of electric light and power companies in cities and villages. Personal property, other than real estate, owned, leased, loaned, or otherwise controlled by the company, shall be listed and assessed in the city, village, or town, or borough in which the principal place of business of such company is located.

Sec. 272.12. Personal property of electric light and power companies in cities and villages. Personal property, other than real estate, owned, leased, loaned, or otherwise controlled by the company, shall be listed and assessed in the city, village, or town, or borough in which the principal place of business of such company is located.

Sec. 272.13. Classification of property. Subdivision 1. How assessed. Personal property shall be listed and assessed in the class to which it belongs, and shall be assessed at the value thereof, unless otherwise provided in this chapter.

Subdivision 2. Class 1. Real estate, which is assessed at fifty per cent of its true and full value. If unimproved, it shall be assessed with and as a part of the real estate in which it is located, and assessed at the same value as the real estate. If improved by underground methods and listed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding calendar year, or which is classified by the iron ore trade as sitons, Manigonferous, Menahil limestones, or Menahil non-Bessemer ore, or other minerals, and which is assessed as such, it shall be assessed at the value thereof.

Subdivision 3. Class 2. Manufactures, including machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property. Personal property of the class two shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural implements, except the value of all sorts together with the furniture and fixtures used therewith, manufactured materials and manufactured articles, all tools, the value of which is not ascertainable, and all real estate, which is rural in character and devoted or adaptable to rural but not necessarily agricultural purposes, shall constitute class three and shall be valued and assessed at 25 per cent of the true and full value thereof.

Subdivision 5. Class 4. Personal property of the class four shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 6. Class 5. Personal property of the class five shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 7. Class 6. Personal property of the class six shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 8. Class 7. Personal property of the class seven shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 9. Class 8. Personal property of the class eight shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 10. Class 9. Personal property of the class nine shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 11. Class 10. Personal property of the class ten shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 12. Class 11. Personal property of the class eleven shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 13. Class 12. Personal property of the class twelve shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 14. Class 13. Personal property of the class thirteen shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 15. Class 14. Personal property of the class fourteen shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 16. Class 15. Personal property of the class fifteen shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 17. Class 16. Personal property of the class sixteen shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 18. Class 17. Personal property of the class seventeen shall be valued and assessed at 10 per cent of the full and true value thereof.

Section 273.03. Minnesota Statutes 1945. 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. ***

Assessment of

Form 316 WILLIAM DAVID COMPANY, MINNEAPOLIS

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:

Sir: 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, the _____ 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 _____ 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 which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) _____ County Auditor.

Form 4 CD MILLER-DAVIS COMPANY, MINNEAPOLIS

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, 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, REMARKS.

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

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								Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
		SUBDIVISION	Sec. or Lot	Town or Block				Rng.	Number of Acres of Land	R U R A L		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE		
										Total True and Full Value	Machinery Permanently Attached to Real Estate	Machinery Permanently Attached to Real Estate	Machinery Permanently Attached to Real Estate				
Acres 100ths		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars						
State of Minnesota		1	NE 1/4 of NE 1/4 Lot 1									22	139	31	<i>lu</i>		
State of Minnesota		2	NW 1/4 of NE 1/4														
State of Minnesota		3	SW 1/4 of NE 1/4														
Red River Lbr. Co.		4	SE 1/4 of NE 1/4 " 2											37	75		
		5															
State of Minnesota		6	NE 1/4 of NW 1/4														
Glacier Park Hotel Co.		7	NW 1/4 of NW 1/4											40			
State of Minnesota		8	SW 1/4 of NW 1/4														
State of Minnesota		9	SE 1/4 of NW 1/4														
		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															
State of Minnesota		16	NE 1/4 of SE 1/4														
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		19	SE 1/4 of SE 1/4														
		20															

77 75

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 1948	November Settlement 1948	Penalty 1948	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.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate																	
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills																	
1																									
2																									
3																									
4										758	16	774	PAID IN FULL	JUN 15 1948	7687		774								
5																									
6																									
7										758	16	774	PAID IN FULL	JUN 18 1948	8173		774								
8																									
9																									
10																									
11																									
12																									
13																									
14																									
15																									
16																									
17																									
18																									
19																									
20																									
										1516	32	1548													
										1514	32														

78

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, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1949, Delinquent on First Monday in January 1949, Total Delinquent Tax and Penalty, REMARKS.

Jean Mc Dowell, State of Minnesota, 1 NE 1/4 of NE 1/4, 24 139 3/4 40

Jean Mc Dowell, State of Minnesota, 4 SE 1/4 of NE 1/4 " 2, 32 40

State of Minnesota, Forest Bundy + Jay Coon, 6 NE 1/4 of NW 1/4, 7 NW 1/4 of NW 1/4, 8 SW 1/4 of NW 1/4

State of Minnesota, Forest Bundy + Jay Coon, 9 SE 1/4 of NW 1/4

Samuel + Katie S. Hartwell, State of Minnesota, 11 NE 1/4 of SW 1/4 Lot 4, 39 25

Samuel + Katie S. Hartwell, State of Minnesota, 13 SW 1/4 of SW 1/4, 40

Vallie Stone, 14 SE 1/4 of SW 1/4 " 5, less So. 400', 32 25

Jean Mc Dowell, 16 NE 1/4 of SE 1/4 " 1, 30 75

214 65

Handwritten calculations: 4 70, 318, 388

Handwritten calculations: 75 34, 130, 7664

Handwritten calculations: 75 32, 120

PAID IN FULL MAR 5-1948

PAID IN FULL MAR 5-1948

PAID IN FULL MAR 5-1948

1st Half Paid APR 12 1948, 2nd Half Paid OCT 21 1948

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

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

Form 4 CD MILLER-BATES COMPANY, MINNEAPOLIS

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, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January 1949, Delinquent on First Monday in January 1949, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 'State of Minnesota' and '28 139 31'.

Table with columns for Assessment Roll and Tax List, including property descriptions, valuations, taxes, and payment status.

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS, SOLD FOR TAXES, TAXES, PAID, WHEN PAID, 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 entries for Warren Holden Jr., Joseph Schulte, John A. + Lorna M. Grove, and Elsie Luiten.

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

Form 4 CD

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 1947.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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.

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

Form 4 CD. 1947-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.

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 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, REMARKS.

Form 4 CD MILLER-DATE COMPANY, MINNEAPOLIS

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, June Settlement, November Settlement, Collections to First Monday in January 1949, Delinquent on First Monday in January 1949, Total Delinquent Tax and Penalty, REMARKS.

W. W. Churchill
State of Minnesota

W. W. Churchill
State of Minnesota

Clark V. & Irene M. Johnston
State of Minnesota

9305
Grand Total 5,589.05

903
903 & 993

19 74 93 1806 1806 9184 903
20 11 93 3496 36 3532
3494 36

