

ASSESSMENT & TAX LIST

Gould
1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1948.

County, Minn.,

Assessor of the

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1948, 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 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 in this state, 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 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 the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list separately and in the name of the principal, all money and other personal property invested, owned, or otherwise controlled by him as agent or attorney, ...

2. The property of a minor, or of a person whose name shall be listed by him, shall be listed in the name of the person who has the management or administration of the estate of a decedent person, by the executor or administrator, ...

3. The property of a body, public or corporate, by the proper agent or officer thereof.

4. The property of a firm or company, by a partner or agent thereof.

5. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.03. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the property shall be listed in the name of the owner, or of the agent, or of the principal, in the county, town, or district, where the farm is situated. ...

Sec. 273.04. Certain personal property. Personal property, including all machinery, tools, and implements, shall be listed and assessed in the name of the person who has the management or administration of the estate of a decedent person, by the executor or administrator, ...

Sec. 273.05. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

Sec. 273.06. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

Sec. 273.07. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

Sec. 273.08. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

Sec. 273.09. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

Sec. 273.10. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

Sec. 273.11. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

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Sec. 273.13. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

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Sec. 273.26. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

Sec. 273.27. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

Sec. 273.28. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

Sec. 273.29. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

Sec. 273.30. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the name of the company, in the county, town, or district, where the same is usually kept.

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REAL

Frank Madigan
Dear Sir,
In regards to your letter about homestead rights to Mr Ben Treichel, I don't see where he is entitled to it. In the first place he has never lived on it. And in the second place there is nothing on the place fit for a man to even live on, all the buildings that is on the place is an old log shed that he said was worthless and a piece of an old hot car for a shack. If a man was

Federal Dam
July 2, 1948

July 3, 1948

Mr. Gerald M. Wake
Federal Dam, Minnesota

Dear Mr. Wake:

Mr. Ben Treichel appeared at the town board of review and requested that he be given the homestead classification on the following property:

NE 1/4 of NE 1/4, NW 1/4 of NE 1/4, SE 1/4 of NW 1/4
Section 11
SE 1/4 of SW 1/4 Section 8-143-28

There has been no assessment made for the buildings on this real estate. Since it is necessary for a person to have a place to live before they can be given the homestead classification I am asking you to give me the value of the buildings if there are any and the description of the forty on which they are located.

Yours very truly,

Frank P. Madigan
County Assessor

Page 10 MN Scholberg NE 1/4 NE 10-143-28
Should be homestead charged.
Page 15 Edwin Treichel NW 1/4 NE 15-143-28
Should be permitted charged
household goods - worth about 100 charged

NE 1/4 NE, NW 1/4 NE and NE 1/4 NW.
11-143-28 - SE 1/4 SW-2-
cont. to Ben Treichel.
// Should be homestead

Genl. 2d (No Bldg)
Mr Ben Treichel appeared at the town board of review and requested that he be given the homestead classification on the NE 1/4 NE, NW 1/4 NE and NE 1/4 NW 11-143-28 and SE 1/4 SW of Sec 2-143-28.
There has been no assessment made for the buildings on this real estate as it is necessary for a person to have a place to live before they can be given the homestead classification I am asking you to give me the value of the building and the 40 on which they are located.
F.P.M.

SUMMARY OF TAX COLLECTION

Original Levy	\$ 3070.98
Additions	\$ 22.54
Cancellations	\$ 3093.52
Abatements	\$ 47.82
	\$ 47.95
	\$ 3002.75
COLLECTIONS	
March Settlement	\$ 503.12
June Settlement	\$ 1492.86
November Settlement	\$ 749.12
January Settlement	\$ 4.14
	\$ 2749.24
Over Collected	\$ 16.54
Under Collected	\$
Delinquent	\$ 270.05
	\$ 253.51
Total	\$ 3002.75

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Gould in said County for the year A. D. 1948, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer

January 2 1949

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 Gould in said County for the year 1948, 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,

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 1948.

WITNESS my hand and official seal, the day of 1949.

(SEAL)

County Auditor.

Auditor's Office, Cass County, Minnesota

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I hereby certify that on the first Monday in January 1950, I received of County Treasurer, the Tax List of the of in said County for the year 1948; 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.

TABULAR SCHEDULE OF VALUATIONS,
LEVIED IN THE Township of Gould OF County of Cass, STATE OF MINNESOTA

RATES AND TAXES
COUNTY OF CASS, STATE OF MINNESOTA

2020
3.16
20.47

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF COUNTY TAXES											RATE OF TOWN TAXES											SCHOOL TAXES			TAXES LEVIED										
	Agricultural Lands	Non-Agricultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	SK9	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	B. & L.	C. O.	Total Rate of Sch'l Tax	Total Rate of all Taxes	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES							
																												Local 1 Mill	Special	State Loan	Dep.	Transp.	B. & L.	C. O.	Total School Taxes	FUNDS	Rate	Amount		
Un	Dollars 16,022	Dollars 1334	Dollars 2671	Dollars 14627	Mills 2.91	Mills 2.24	Mills 7.2	Mills 48.5	Mills 7.9	Mills 6.5	Mills 93.5	Mills 8.8	Mills 10.3	Mills 6	Mills 4	Mills 24.1	Mills 1	Mills 15	Mills 30	Mills 40	Mills 40	Mills 1.8	Mills 14.7	Mills 10	Mills 82.5	Mills 203.01	Mills 1062	Mills 15933	Mills 42488	Mills 1912	Mills 15614	Mills 10622	Mills 87631	State-Non-Homestead	4256					
																																			State-Homestead	4142				
																																			County Revenue	34227				
																																			County Road and Bridge	10531				
																																			County Welfare	70941				
																																			Bonds and Interest	11555				
																																			SK9	9507				
																																			Town Revenue	12872				
																																			Town Road and Bridge	15076				
																																			Town Drag	1463				
																																			Town State Loan	5850				
																																			Fire	5850				
																																			School Local 1 Mill	1462				
																																			School Special	27948				
																																			School State Loan	58501				
																																			Deficiency	58501				
																																			Tuition	2632				
																																			Transportation	21501				
																																			B. & L.	14627				
																																			C. O.	14627				

Assessed Value Homestead	Rural 3903	All Other	Personal Property	Total 3903
Non-Homestead Total	8053		2671	10724
	11956		2671	14627

N. H. 386
6.77

98
Total Levy, \$ 3070

352.61
1367.61

46
26674
449.7

I, L. C. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is true and correct Schedule, showing the valuation of all the taxable property, in the Township of Gould, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1948.
Witness my hand and official seal, this 5 day of Dec, A. D. 1948.

L. C. Peterson
County Auditor

SEAL

Total Taxes Real Estate 2478.34
Pers. Prop. 522.64
Total 3000.98

143-28
REAL

FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	Amount Collected from Nov. 1949 to First Monday in Jan. 1950	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1950
State—Non-Homestead	858	1710	862	18					
State—Homestead	663	2091	2049	6					
County Revenue	6334	16812	8435	47					
County Road and Bridge	1641	5173	2575	14					
County Welfare	11056	34846	17482	97					
County Bond and Interest	1801	5676	2848	16					
<i>Skq</i>	482	4670	2343	13					
Town Revenue	2006	6322	3172	18					
Town Road and Bridge	2348	7400	3713	21					
Town Drag	228	718	360	02					
Town State Loan									
<i>fw-</i>	912	2874	1442	08					
School Local 1 Mill	228	719	360	2					
School Special	6576	12497	6280	29					
School State Loan									
Deficiency	918	28739	14418	20					
Tuition									
Transportation	410	1293	647	24					
<i>B+I</i>	3351	10561	5277	29					
<i>60</i>	2280	7185	3605	20					
	50315	149286	74912	414					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	CO.	Defic	Trans	BT	TOTALS
MARCH SETTLEMENT	School District No. <i>A-UW</i>	16	244		163	651	29	239	1342
	<i>na-UW</i>	212	6352		217	8467	381	3112	20641
	Totals	228	6596		2280	9118	410	3351	21983
JUNE SETTLEMENT	School District No. <i>A-UW</i>	604	9056		6058	24151	1087	8875	49811
	<i>na-UW</i>	115	3448		1147	4588	206	1686	11185
	Totals	719	12497		7185	28739	1293	10561	60994
NOVEMBER SETTLEMENT	School District No. <i>A-UW</i>	302	4534		3023	12070	584	4443	24736
	<i>na-UW</i>	58	1746		582	328	105	856	5675
	Totals	360	6280		3605	14418	647	5299	30611
NOVEMBER to JANUARY	School District No. <i>A-UW</i>	2	29		20	80	04	29	164
	Totals	2	29		20	80	04	29	164
	School District No.								
ADDITIONS	Totals								
	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

143-28
REAL

