

Hiram

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1946.

CASS County, Minn.,

APR 9

Harold J. Howardell Assessor of the Town of Johnson

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1946, 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 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 acquired 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 the personal property owned by him in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is unable to do so.

Sec. 273.26. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, on or before May 1, a true and correct statement of all personal property owned by him on May 1 of the preceding year, and shall make separate statements in like manner of all personal property acquired since that date which he is required to list for taxation as a grant, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity.

Sec. 273.29. Merchants and manufacturers. The personal property of a merchant or manufacturer, by the proper agent or other person, shall be listed in the town or district where his business is carried on.

Sec. 273.30. Farm property of non-residents. When the owner of a farm, or other property, which is situated in the town or district where the farm is situated, is a non-resident, the assessor shall list the same as if owned by the person having such property in charge.

Sec. 273.27. Certain personal property; where listed. All household goods, furniture, including clocks, and the contents of a safe, and all personal property used by the owner for personal and domestic purposes, shall be listed at the residence of the owner, or at the residence of a receiver, by such receiver.

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Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed, the assessor shall refer to the board of equalization of the county, the place for listing and assessing shall be determined by the board of equalization, and if between different subdivisions, the place shall be determined by the board of equalization.

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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.

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of R. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Hiram in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer

Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ of _____ in said County for the year 1946, 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 1946.

WITNESS my hand and official seal, the _____ day of _____ 1947.

(SEAL) _____
County Auditor.

Auditor's Office, Cass County, Minnesota

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

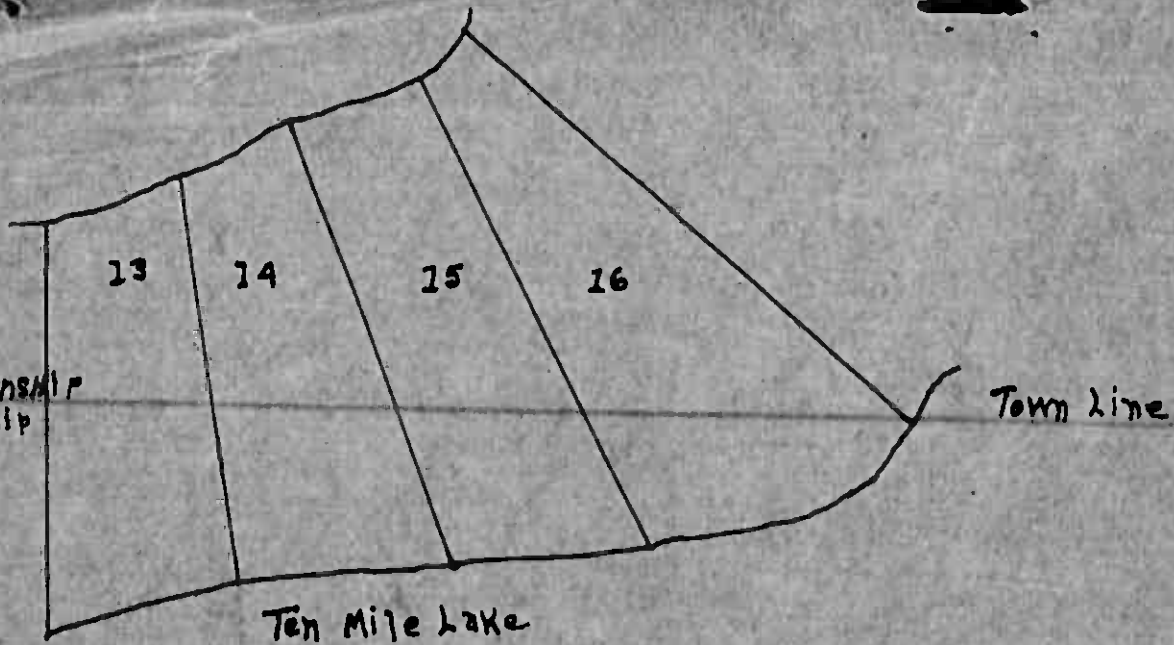
County Treasurer, the Tax List of the _____ of _____ in said County for the year 1946; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) _____
County Auditor.

COLLECTIONS OF TAXES OF 1947, Town OF Hiram, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	8358	5956							
State Debt—Homestead,	2077	1770							
County Revenue,	30080	25633							
County Road and Bridge,	13321	11352							
County Welfare,	57009	48580							
County Bond and Interest,	24494	20872							
Town Revenue,	7162	6103							
Town Road and Bridge,	21486	18309							
Town Drag,	1432	1221							
Town State Loan,									
School Local 1 Mill,	1433	1221							
School Special,	32974	24693							
School State Loan,	21485	18309							
<i>Def. C.D. Bx L.</i>	7162	6103							
	41109	35031							
	269582	224923							

	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Deficiency</i>	<i>C.D.</i>	<i>Bx L.</i>	TOTALS
MARCH SETTLEMENT							
School District No. <i>Un. A.</i>	667	9998		9998	3333	19130	43126
" " " <i>Un. N.A.</i>	766	22976		11487	3829	21979	61037
Totals	1433	32974		21485	7162	41109	604163
JUNE SETTLEMENT							
School District No. <i>Un. A.</i>	795	11923		11924	3975	2285	51432
" " " <i>Un. N.A.</i>	426	12710		6385	2128	12216	33925
Totals	1221	24693		18309	6103	35031	85357
NOVEMBER SETTLEMENT							
School District No.							
Totals							
NOVEMBER to JANUARY							
School District No.							
Totals							
ADDITIONS							
School District No.							
Totals							
REDUCTIONS							
School District No.							
Totals							



lots 13 - 14 - 15 - 16 Charlton Beach

