

Home Brook

ASSESSMENT & TAX LIST

1946



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn., APR 9 1946.

C. C. Hildebrandt, Assessor of the Town of Home Brook

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said

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. 273.02. By whom listed. Personal Property shall be listed in the manner following:

1. The property of a body politic or corporate, by the proper agent or officer.

2. The property of manufacturers and others in the hands of an agent or partner, by the agent or partner.

3. The property of a partnership, by the partner.

4. The property of a person for whose benefit it is held in trust, by the trustee.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

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

7. The property of a decedent, by the executor or administrator.

8. The property of a person, by the person.

9. The property of a person, by the person.

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29. The property of a person, by the person.

Sec. 273.05. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who is authorized by law to make a statement as to the value of property, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.10. Classification of property. How property shall be classified for purposes of taxation as provided by this section.

Subdivision 1. Class 1. Real estate, including land, buildings, and other improvements, and mineral rights, shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 2. Class 2. All household goods and furnishings, including clocks, musical instruments, sewing machines, wearing apparel, and other articles of personal property, shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 3. Class 3. All agricultural products, except as provided by class three "a," and class three "g," stocks of merchandise, and other articles of personal property, shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 4. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 5. Class 5. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 6. Class 6. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 7. Class 7. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 8. Class 8. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 9. Class 9. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 10. Class 10. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 11. Class 11. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 12. Class 12. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 13. Class 13. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 14. Class 14. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 15. Class 15. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 16. Class 16. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 17. Class 17. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 18. Class 18. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 19. Class 19. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 20. Class 20. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 21. Class 21. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 22. Class 22. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 23. Class 23. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 24. Class 24. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 25. Class 25. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 26. Class 26. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 27. Class 27. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 28. Class 28. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 29. Class 29. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 30. Class 30. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 31. Class 31. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 32. Class 32. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 33. Class 33. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of the full and true value thereof.

Section 273.03, Minnesota Statutes 1945. 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. \*\*\*







Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Home Brook 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 *Home Brook*, 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, State Debt—Homestead,	4618 1400	3375 2031							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	20271 8977 38418 16506	29421 13029 55760 23957							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, <i>Fire</i>	4826 7722 965 965	7004 11208 1401 1401							
School Local 1 Mill, School Special, School State Loan, <i>Bldg.</i>	965 28958 6982	1401 42031 10599							
	141573	202618							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Bldg.</i>	TOTALS
MARCH SETTLEMENT	School District No. 22	873	26183		6982	34038
	" " " 24	92	2775			2867
	Totals	965	28958		6982	36905
JUNE SETTLEMENT	School District No. 22	1325	39747		10599	51671
	" " " 24	96	2284			2360
	Totals	1401	42031		10599	54031
NOVEMBER SETTLEMENT	School District No.					
	Totals					
NOVEMBER to JANUARY	School District No.					
	Totals					
ADDITIONS	School District No.					
	Totals					
REDUCTIONS	School District No.					
	Totals					

Printed Real







































Assessment Roll and Tax List of Real Property in the Town of Home Brook

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for John H. Goble, Ray Buttolph, Chas. A. Nye, etc.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, Penalty, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for #239, #80, #54, #70, #54, #54, #54, #102, #54, #124, #78, #48, #48, #87, #87.















































































Assessment Roll and Tax List of Real Property in the Town of Home Brook

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 M. J. McGuggan, Harley Mullerix, State of Minnesota, John & Annie Fitzgerald, Harry Mullerix, Raymond Fitzgerald, John & Annie Fitzgerald.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, Penalty, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1 through 20 with handwritten notes and calculations.































Assessment Roll and Tax List of Real Property in the \_\_\_\_\_ of \_\_\_\_\_,

Form 4 CD - MILLER-BAYNE COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE Dollars			
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER			MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
											Acres	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		1				NE 1/4 of NE 1/4												
		2				NW 1/4 of NE 1/4												
		3				SW 1/4 of NE 1/4												
		4				SE 1/4 of NE 1/4												
		5																
		6				NE 1/4 of NW 1/4												
		7				NW 1/4 of NW 1/4												
		8				SW 1/4 of NW 1/4												
		9				SE 1/4 of NW 1/4												
		10																
		11				NE 1/4 of SW 1/4												
		12				NW 1/4 of SW 1/4												
		13				SW 1/4 of SW 1/4												
		14				SE 1/4 of SW 1/4												
		15																
		16				NE 1/4 of SE 1/4												
		17				NW 1/4 of SE 1/4												
		18				SW 1/4 of SE 1/4												
		19				SE 1/4 of SE 1/4												
		20																

Tabular Statement of Taxable Real Property Assessment of the Town of Homebrook, County of Cass, Minnesota, 1946

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS					
	Acres	100ths	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Board of Review	County Board	Commissioner of Taxation
							Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%					
Footings from Page	1	644 24	5343	2375		7718	1432	175			1607				
" " "	2	645 16	5461	1790		7251	1451	174			1623				
" " "	3	643 51	4513	400		4913	598	641			1239				
" " "	4	653 38	5040	1250		6290	1098	260			1358				
" " "	5	662 63	4932	1825		6757	963	643			1606				
" " "	6	368 78	2520	241		2761	446	177			623				
" " "	7	160	1000	59		1059	96	193			289				
" " "	8	400	2730	300		3030	392	354			746				
" " "	9	360	2190	200		2390	328	250			578				
" " "	10	519	4015	1285		5300	1012	80			1092				
" " "	11	360	3042	643		3685	737				737				
" " "	12	539	4747	2158		6905	1333	80			1413				
" " "	13	80	480			480	96				96				
" " "	14	160	940	900		1840	368				368				
" " "	15	360	2400	102		2502	48	754			802				
" " "	16	520	3210			3210	246	660			906				
" " "	17	480	3820	670		4490	896	4			900				
" " "	18														
" " "	19	80	560			560	110	3			113				
			56943	14178		71121	11475	4600			16072				
							11453	4601			16054				



