

ASSESSMENT & TAX LIST

Inguadona

1952

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1952.

County, Minn.,

To _____, Assessor of the _____ of _____

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1952, 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 1949, as amended)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all taxable 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: 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 separately, and in the name of his principal, all personal property 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 having such property in charge.

4. The property of a person for whose benefit it is held in trust shall be listed by the trustee, or the estate of a deceased person, by his executor or administrator.

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

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

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

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

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee, as herein provided, resides, or in the principal place of business of such owner, agent or trustee.

Sec. 273.27. Certain personal property to be listed. All homesteads, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed in the district where the same is usually kept.

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

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is located, or in the principal place of business of such owner, or in the principal place of business of such farm.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other personal property used in the operation of a railroad, shall be listed and assessed in the town or district where the railroad company is operated and exclusively controlled by such company, shall be listed and assessed in the principal place of business of such company.

Sec. 273.33. Pipeline companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transporting gas, oil, or other liquid or gaseous substance, shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline system and all other property engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipe or other means, shall be listed and assessed in the county where the same is usually kept.

Sec. 273.34. Electric Light and Power Companies. Subdivision 1. Personal property of electric light and power companies, and other companies engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.35. Gas and Water Companies. The personal property of gas, water, or other utility companies, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Electric Light and Power Companies to be listed. The personal property of electric light and power companies, and other companies engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment. The personal property of electric light and power companies, and other companies engaged in the business of generating, transmitting, or distributing electric energy, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.38. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant or consignee.

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1949, 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.

Sec. 273.02. Where listed in case of doubt. In case of doubt as to the place of listing and assessing, the place for listing and assessing shall be determined by the county auditor, or in his absence, by the Commissioner of Taxation.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall list separately, and in the name of his principal, all personal property owned, leased, loaned, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying, or otherwise treating, or in the preparation of any stock, the value of all engines, machinery, tools, and implements used in the process of manufacturing, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.44. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing of the decedent at the time of his death.

Sec. 273.45. Personal property of a minor. The personal property of a minor under guardianship shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing of the assignor or grantor, or in the county, town, or district where the same is usually kept.

Sec. 273.47. Personal property of a partnership. The personal property of a partnership shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.48. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing taxes, or in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing taxes, makes a false statement, or a statement which is known to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified for purposes of taxation as provided by this section. Property shall be classified for purposes of taxation as follows: Class 1, Land, including all interests therein, whether or not improved, and all rights and franchises therein, and all other interests therein, and all other property, except as otherwise provided in this section.

Subdivision 2. Class 1, from one whether improved or unimproved, shall constitute class 1a, and shall be valued and assessed at 15 per cent of its true and full value.

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class 1a, and shall be valued and assessed at 15 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including all articles of personal use, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "b" stocks of improvement, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the owner, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 6. Class 3b. All agricultural products in the hands of the owner, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 7. Class 3c. All agricultural products in the hands of the owner, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and other animals, and machinery used by the owner, in any agricultural, horticultural, or other business, shall be valued and assessed at 10 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding subdivisions shall constitute class four and shall be valued and assessed at forty per cent of the full and true value thereof.

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 2730.04	
Additions	- - - - -	\$ _____	
			\$ 2730.04
Abatements	- - - - -	\$ 13.54	
			\$ 2716.50
COLLECTIONS			
March Settlement	- - - - -	\$ 575.56	
June Settlement	- - - - -	\$ 1000.79	
November Settlement	- - - - -	\$ 536.26	
January Settlement	- - - - -	\$ 41.86	\$ 2154.47
			\$ 562.03
Over Collected	- - - - -	\$ _____	
Under Collected	- - - - -	\$ _____	
Delinquent	- - - - -	\$ 562.03	\$ 562.03
Total	- - - - -		\$ 2716.50

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Inquadana

School District No.	VALUATION BY SCHOOL DISTRICTS				Total Rate of State Tax	RATE OF COUNTY TAXES										RATE OF TOWN TAXES										RATE OF SCHOOL TAXES									
	Agri-cultural Lands	Non-Agri-cultural Lands	Personal Property	Total Value of all Property except Money and Credits		Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	Local	Special	State Loan	Deficiency	Tuition	Transportation								
C#1	4688		2110	6798	H. 4.58	27.1	12.8	51.3	14.3					10.5	10.	1.				11.	1.	25.	50.5	3.	5.4	18.	3.								
Un	4331		1053	5384																															
	<u>9019</u>		<u>3163</u>	<u>12182</u>																															
					N. 11.2.26																														
					<u>6.84</u>																														
Assessed Value	Rural	All Other	Personal Property	Total																															
Homestead	3423			3423																															
Non-Homestead	5596		3163	8759																															
Total	<u>9019</u>		<u>3163</u>	<u>12182</u>																															

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

251.98
2.26
254.24

LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES		
SCHOOL TAXES			LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS							ALL OTHER TAXES		
Total Rate of Sch'l Tax	Total Rate of all Taxes	Mills	Local 1 Mill	Special	State Loan	Def. Inang. C.O.	C#1 B.S.D.	Un B.S.D.	Total School Taxes	FUNDS	Rate	Amounts
105.9	226.98		469	11720		23674	1406	2531	8438	1406		49644
130.9	251.98		211	10550		10656	633	1139	633	27620		5587
82.	203.08		433	8662		17324	1299	6496	1299	35513		33015
102.	223.08		105	4212		4212	316	1580	316	10741		15595
			1218	35144		55866	3654	11746	12236	3654		62496
												17420
												128526
												12183
												1218
												13401
												1218
												35144
												55866
												3654
												11746
												12236
												3654
												123518

Total Taxes Real Estate 1956.32
Pers. Prop. 773.72
Total 2730.04

Total Number of Acres 3975.23
Total Levy, \$ 2730.04

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 Town of Inquadana, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1957, day of January A. D. 1957.
Witness my hand and official seal, this 16 day of January A. D. 1957.
By Helen Miller, Deputy
L. C. Peterson, County Auditor.

SEAL

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

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, TAX INCLUDING STATE HOMESTEAD, STATE TAX ON NON-HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1953, June Settlement 1953, November Settlement 1953, Penalty, Collections to First Monday in January 1954, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) MILLER-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.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, PAID, WHEN PAID, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Jawa of Inguadona

Cass County, Minnesota, for Taxes for the Year 1952.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS			ASSESSED VALUATIONS					FINAL EQUALIZED VALUE Dollars	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS						
		SUBDIVISION	Sec. of Lot	Town or Block	Rng.	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	District No.	District No.	District No.														District No.	District No.	District No.			
											Dollars	Dollars	Dollars						Dollars	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%	Rate	Rate	Rate	Rate
U. S. of America		1	NE 1/4 of NE 1/4	12 14 27																																				
U. S. of America		2	NW 1/4 of NE 1/4																																					
U. S. of America		3	SW 1/4 of NE 1/4																																					
U. S. of America		4	SE 1/4 of NE 1/4																																					
		5																																						
U. S. of America		6	NE 1/4 of NW 1/4																																					
U. S. of America		7	NW 1/4 of NW 1/4																																					
U. S. of America		8	SW 1/4 of NW 1/4																																					
U. S. of America		9	SE 1/4 of NW 1/4																																					
		10																																						
U. S. of America		11	NE 1/4 of SW 1/4																																					
U. S. of America		12	NW 1/4 of SW 1/4																																					
State of Minnesota		13	SW 1/4 of SW 1/4																																					
U. S. of America		14	SE 1/4 of SW 1/4																																					
		15																																						
U. S. of America		16	NE 1/4 of SE 1/4																																					
U. S. of America		17	NW 1/4 of SE 1/4																																					
U. S. of America		18	SW 1/4 of SE 1/4																																					
U. S. of America		19	SE 1/4 of SE 1/4																																					
		20																																						

Climer's Printing Shop

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, and REMARKS. Includes handwritten entries for Carl A. Weiergang and various property descriptions like '1/2 NE 1/4 of NE 1/4'.

Assessment Roll and Tax List of Real Property in the Linn of Iugadona,

Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) BELLER-GAY COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS						FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS																			
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.				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	District No.	District No.	District No.	District No.	District No.														District No.	Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES														
														Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/8%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%						33 1/8%	Mills	Mills	Mills	Mills														Mills					Mills													
		Acres	100ths	Dollars	Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars														Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars						
State of Minnesota		1				NE 1/4 of NE 1/4																																																					
U. S. of America		2				NW 1/4 of NE 1/4																																																					
U. S. of America		3				SW 1/4 of NE 1/4																																																					
State of Minnesota		4				SE 1/4 of NE 1/4																																																					
		5																																																									
U. S. of America		6				NE 1/4 of NW 1/4																																																					
U. S. of America		7				NW 1/4 of NW 1/4																																																					
U. S. of America		8				SW 1/4 of NW 1/4																																																					
U. S. of America		9				SE 1/4 of NW 1/4																																																					
		10																																																									
State of Minnesota		11				NE 1/4 of SW 1/4																																																					
U. S. of America		12				NW 1/4 of SW 1/4																																																					
U. S. of America		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																																																					
U. S. of America		17				NW 1/4 of SE 1/4																																																					
U. S. of America		18				SW 1/4 of SE 1/4																																																					
State of Minnesota		19				SE 1/4 of SE 1/4																																																					
		20																																																									

2814 27

1/4

Miller's Triple Shoes

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

Table with columns for 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, TAX INCLUDING STATE HOMESTEAD, STATE TAX ON NON-HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1953, June Settlement 1953, Penalty, November Settlement 1953, Penalty, Collections to First Monday in January 1954, Penalty, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty, REMARKS.

