

ASSESSMENT & TAX LIST

Leech Lake

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 15 1947.

HERBERT Hamlin CASS County, APR 15 1947. Assessor of the Town of Leech Lake

According to the requirements of law, I herewith deliver to you my Assessment Books for the year 1947, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1946, 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 to 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 taxable as is by law exempt from taxation.
WHEN LISTED AND ASSESSED
Sec. 272.01. 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. 272.02. By whom listed. Personal property shall be listed in the manner following:
1. Sec. and second mill, 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 money and other personal property...
3. Sec. 272.03. Farm property of non-resident.
4. Sec. 272.04. Personal property of decedent.
5. Sec. 272.05. Personal property of electric light and power companies.
6. Sec. 272.06. Personal property of decedent.
7. Sec. 272.07. Personal property of decedent.
8. Sec. 272.08. Personal property of decedent.
9. Sec. 272.09. Personal property of decedent.
10. Sec. 272.10. Personal property of decedent.
11. Sec. 272.11. Personal property of decedent.
12. Sec. 272.12. Personal property of decedent.
13. Sec. 272.13. Personal property of decedent.
14. Sec. 272.14. Personal property of decedent.
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Sec. 272.21. Personal property of decedent.
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Sec. 272.41. Personal property of decedent.
Sec. 272.42. Personal property of decedent.
Sec. 272.43. Personal property of decedent.
Sec. 272.44. Personal property of decedent.
Sec. 272.45. Personal property of decedent.
Sec. 272.46. Personal property of decedent.
Sec. 272.47. Personal property of decedent.
Sec. 272.48. Personal property of decedent.
Sec. 272.49. Personal property of decedent.
Sec. 272.50. Personal property of decedent.

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

NAME OF OWNER

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 Leech Lake in said County for the year A. D. 1947, as specified above and amounting to 100 Dollars

Paul D. Jewell County Treasurer

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 Leech Lake 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 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.

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

(SEAL) County Auditor

Assessment Roll and Tax List of Real Property in the

Town of Leech Lake

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

Form 4 CD

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

TRUE AND FULL VALUATIONS

ASSESSED VALUATIONS

FINAL EQUALIZED VALUE

SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres of Land, Acres, 100ths

No. School District, Indicate Homestead Yes or No, Indicate Agricultural Use or No

LAND Exclusive of Structures and Improvements, BUILDINGS and Other Structures, MACHINERY Permanently Attached to Real Estate

TOTAL True and Full Value, R U R A L (Homestead, Over \$4,000 and Non-Homestead), ALL OTHER (Homestead, Over \$4,000 and Non-Homestead), MACHINERY Permanently Attached to Real Estate, TOTAL ASSESSED VALUE, Total Assessed Value as Equalized by the Board of Review

Dollars

State of Minnesota

- 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

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Table with columns: SOID FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, etc.), 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, November Settlement 1948, Collections to First Monday in January 1949, Delinquent on First Monday in January 1949, Total Delinquent Tax and Penalty, REMARKS. Rows 1-20.

Charles Grove

