

ASSESSMENT & TAX LIST

Lima

1945



DIRECTIONS TO ASSESSOR

CASS

County, Minn.

APR 18

1945

OFFICE OF COUNTY AUDITOR,

APR 18

1945

County, Minn.

APR 18

1945

Clifford Kentoph Assessor of the Town of Lima

According to the requirements of law, I herewith deliver to you the Assessment Books for the said town...

Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, 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 old 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 in this book.

L. C. PETERSON County Auditor.

EXTRACTS FROM LAWS RELATING TO THE LISTING OF PERSONAL PROPERTY

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

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. Every person of full age and sound mind, being a resident of this state, shall list the personal property owned by him...

Sec. 273.03. Personal property of non-resident. When the owner of personal property is a non-resident, the property shall be listed and assessed in the town or district where the property is situated...

Sec. 273.04. Personal property of corporations. Personal property of corporations shall be listed and assessed in the town or district where the principal place of business of such corporation is located.

Sec. 273.05. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the town or district where the principal place of business of such company is located...

Sec. 273.06. Personal property of other corporations. Personal property of other corporations shall be listed and assessed in the town or district where the principal place of business of such corporation is located...

Sec. 273.07. Personal property of partnerships. Personal property of partnerships shall be listed and assessed in the town or district where the principal place of business of such partnership is located...

Sec. 273.08. Personal property of trusts. Personal property of trusts shall be listed and assessed in the town or district where the principal place of business of such trust is located...

Sec. 273.09. Personal property of estates. Personal property of estates shall be listed and assessed in the town or district where the principal place of business of such estate is located...

Sec. 273.10. Personal property of decedents. Personal property of decedents shall be listed and assessed in the town or district where the principal place of business of such decedent is located...

Sec. 273.11. Personal property of guardians. Personal property of guardians shall be listed and assessed in the town or district where the principal place of business of such guardian is located...

Sec. 273.12. Personal property of assignees and receivers. Personal property of assignees and receivers shall be listed and assessed in the town or district where the principal place of business of such assignee or receiver is located...

Sec. 273.13. Personal property of trustees. Personal property of trustees shall be listed and assessed in the town or district where the principal place of business of such trustee is located...

Sec. 272.02. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.03. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.04. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.05. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.06. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.07. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.08. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.09. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.10. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.11. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.12. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.13. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.14. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.15. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.16. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.17. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.18. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.19. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Sec. 272.20. Failure to list. If a person fails to list his personal property as required by law, he shall be liable for the tax on such property as if he had listed it, and he shall be liable for the costs of the assessment...

Lima, Cass















FUNDS	MARCH SETTLEMENT 1915	JUNE SETTLEMENT 1915	NOV. SETTLEMENT 1915	Amount Collected from Nov. 1914 to First Monday in Jan. 1915	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1915
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	769 221	435 575							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	3035 1206 5163 2539	7882 8131 13408 6593							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Fire	709 2128 142 709	1842 5525 368 1842							
School Local 1 Mill, School Special, School State Loan, Deficiency B.H.S.	142 3464 4027 6382 348	368 5672 9699 16575 1186							
	30984	75101							

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency B.H.S.	TOTALS
MARCH SETTLEMENT	C1 Un	142	3464	4027	6382 348	14015 348
	Totals	142	3464	4027	6382 348	14363
JUNE SETTLEMENT	C1 Un	368	5672	9699	16575 1186	32314 1186
	Totals	368	5672	9699	16575 1186	33500
NOVEMBER SETTLEMENT	School District No.					
	Totals					
NOVEMBER to JANUARY	School District No.					
	Totals					
ADDITIONS	School District No.					
	Totals					
REDUCTIONS	School District No.					
	Totals					















Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, 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 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima

Cass County, Minnesota, for Taxes for the Year 1945

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

U. S. of America 1 NE 1/4 of NE 1/4 Lot 1 5 14 25 C1
U. S. of America 2 NW 1/4 of NE 1/4 " 2
Leo C. Brandt for H. Gregory State of Minnesota 3 SW 1/4 of NE 1/4 " 6 39 10
State of Minnesota 4 SE 1/4 of NE 1/4

U. S. of America 6 NE 1/4 of NW 1/4 " 3
U. S. of America 7 NW 1/4 of NW 1/4 " 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 " 5

U. S. of America 11 NE 1/4 of SW 1/4
U. S. of America 12 NW 1/4 of SW 1/4 " 8
U. S. of America 13 SW 1/4 of SW 1/4 " 9
U. S. of America 14 SE 1/4 of SW 1/4

U. S. of America 16 NE 1/4 of SE 1/4
U. S. of America 17 NW 1/4 of SE 1/4 " 7
U. S. of America 18 SW 1/4 of SE 1/4 " 10
U. S. of America 19 SE 1/4 of SE 1/4

20

1 1
2 2
3 70 1454 46 1500 3 PAID IN FULL DEC 11 1946 1372 1500 120
4 4
5 5
6 6
7 7
8 8
9 9
10 10
11 11
12 12
13 13
14 14
15 15
16 16
17 17
18 18
19 19
20 77 90 1454 46 1500



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Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, 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 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, 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 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.



















Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLID FOR TAXES, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.







Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.



















Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, 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 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Nestor Beckman and various land parcels.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, and various settlement/penalty columns. Includes handwritten values like 161, 2990, 106, and 3096.







































Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLID FOR TAXES. Includes entries for Sidney Myers, H.S. Robertson, and Julian Wilson.

Cass County, Minnesota, for Taxes for the Year 1945.

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, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for payments and taxes.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

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