

Assessment & Tax List - 1955

Loon Lake

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR
1955.

ToCounty, Minn.

.....Assessor of law, I herewith deliver to you the Assessment Books for the

.....offor the year 1955,
containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1954, so far
as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all
Personal Property, and make such changes in Real Estates as are required in the odd-numbered year, and make
return thereof 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 1953)

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 in or for the persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in this state, shall list all of his personal property.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the principal place of business of the owner, or in the town or district where the property is located.

Sec. 273.27. Corporate ownership. Personal property, when listed, shall be listed in the town or district where the property is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, leased, or controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies, consisting of the pipeline system of main, pipe and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline, or other petroleum products, shall be listed and assessed in the county, town, or district where the property is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located.

Sec. 273.36. Electric Light and Power Companies. To be assessed where property is located. Personal property of electric light and power companies shall be listed and assessed in the town or district where the property is located.

Sec. 273.37. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located.

Sec. 273.38. Electric Light and Power Companies. To be assessed where property is located. Personal property of electric light and power companies shall be listed and assessed in the town or district where the property is located.

Sec. 273.39. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located.

value of any property consigned to him from any other place for the sole purpose of being stored or forwarded. If he has no interest in the property, he shall be assessed as if he were the owner.

Sec. 273.34. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, sold, or otherwise disposed of, in the course of his business, during the year, in any process of manufacturing, combining, rectifying, or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list as part of his manufacturer's stock the value of any real and personal property owned by him, which is used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.35. Examination under oath. Whenever the assessor has reason to believe that any person has omitted to list any personal property, he may examine such person under oath, and if he finds that the person has omitted to list any personal property, he shall be assessed as if he were the owner.

Sec. 273.36. Classification of property. Subdivision 1. How assessed. Personal property shall be classified for purposes of taxation as follows: Class 1. Iron ore whether mined or unmined. Class 2. Iron ore whether mined or unmined. Class 3. 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 1 and shall be valued and assessed at 15 per cent of the full and true value thereof.

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 1 and shall be valued and assessed at 15 per cent of the full and true value thereof.

Class 2. All household goods and furniture, including crockery, glassware, and other articles, shall be valued and assessed at 10 per cent of full and true value thereof.

Class 3. All agricultural products, except as provided in subdivision 4, shall be valued and assessed at 25 per cent of the full and true value thereof.

Class 4. All personal property, except as provided in subdivisions 1, 2, 3, and 4, shall be valued and assessed at 20 per cent of the full and true value thereof.

Class 5. Class 5a. 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 full and true value thereof.

Class 6. Class 6a. Class 6b. Class 6c. Class 6d. Class 6e. Class 6f. Class 6g. Class 6h. Class 6i. Class 6j. Class 6k. Class 6l. Class 6m. Class 6n. Class 6o. Class 6p. Class 6q. Class 6r. Class 6s. Class 6t. Class 6u. Class 6v. Class 6w. Class 6x. Class 6y. Class 6z.

Class 7. Class 7a. Class 7b. Class 7c. Class 7d. Class 7e. Class 7f. Class 7g. Class 7h. Class 7i. Class 7j. Class 7k. Class 7l. Class 7m. Class 7n. Class 7o. Class 7p. Class 7q. Class 7r. Class 7s. Class 7t. Class 7u. Class 7v. Class 7w. Class 7x. Class 7y. Class 7z.

Class 8. Class 8a. Class 8b. Class 8c. Class 8d. Class 8e. Class 8f. Class 8g. Class 8h. Class 8i. Class 8j. Class 8k. Class 8l. Class 8m. Class 8n. Class 8o. Class 8p. Class 8q. Class 8r. Class 8s. Class 8t. Class 8u. Class 8v. Class 8w. Class 8x. Class 8y. Class 8z.

Class 9. Class 9a. Class 9b. Class 9c. Class 9d. Class 9e. Class 9f. Class 9g. Class 9h. Class 9i. Class 9j. Class 9k. Class 9l. Class 9m. Class 9n. Class 9o. Class 9p. Class 9q. Class 9r. Class 9s. Class 9t. Class 9u. Class 9v. Class 9w. Class 9x. Class 9y. Class 9z.

SUMMARY OF TAX COLLECTION

Original Levy	-	-	-	-	-	\$ <u>4117.76</u>
Additions	-	-	-	-	-	\$ <u>-</u>
						\$ <u>4117.76</u>
Abatements	-	-	-	-	-	\$ <u>-</u>
						\$ <u>4117.76</u>
COLLECTIONS						
March Settlement	-	-	-	-	-	\$ <u>679.98</u>
June Settlement	-	-	-	-	-	\$ <u>1786.19</u>
November Settlement	-	-	-	-	-	\$ <u>863.07</u>
January Settlement	-	-	-	-	-	\$ <u>73.16</u>
						\$ <u>3402.40</u>
						\$ <u>715.36</u>
Over Collected	-	-	-	-	-	\$ <u>-</u>
Under Collected	-	-	-	-	-	\$ <u>-</u>
Delinquent	-	-	-	-	-	\$ <u>715.36</u>
						\$ <u>715.36</u>
Total	-	-	-	-	-	\$ <u>4117.76</u>

or Ceased to be Homesteads

HOMESTEADS

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

Real Estate

COLLECTIONS OF TAXES OF 1956

Town

OF Town Lake

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1956	JUNE SETTLEMENT 1956	NOV. SETTLEMENT 1956	Amount Collected from Nov. 19... to First Monday in Jan. 1957	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
State-Non-Homestead.	1846	1274	747	112					
State-Homestead.	1505	3651	1777	149					
County Revenue.	10593	25695	12511	1048					
County Road and Bridge.	5298	12852	6257	524					
County Welfare.	1884	4571	2225	1864					
County Bond and Interest.	3771	9146	4452	372					
County House	756	1855	893	75					
Town Revenue.	1891	4587	2233	187					
Town Road and Bridge.	5673	13760	6699	561					
Town Drag.	378	917	447	37					
Town State Loan.									
School Local 1 Mill.	377	918	445	37					
School Special.	9533	24205	11318	935					
School State Loan.									
Deficiency	1436	3193	1676	143					
Tuition		3224	230						
Transportation	408	990	482	41					
Defy.	3026	6722	3529	271					
#17 Debt.	1418	15537	8790	808					
C.O.	1244	2764	1451	123					
D. Debt.		1642	117						
	67998	178619	86307	7316					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	DEFICIENCY	TRANSPORT.	DEFT.	#7 DEBT.	C.O.	D & J.	TOTALS
MARCH SETTLEMENT	School District No.									
	(1) 30-53 - a	37	943	143	41	302	1418	124		3008
	(1) 30-53-MA	03	153	11	03	24		16		206
	(2) 30-53-a	337	8437	1282	364	2700		1110		14230
Totals		377	9533	1436	408	3026	1418	1244		17442
JUNE SETTLEMENT	School District No.									
	(1) 22-50	77	1812	3220	83			1387	1642	6834
	(1) 30-53 a	422	10538	1602	453	3372				17276
	(1) 30-53 MA	06	275	21	06	44		18		370
(2) 30-53 a	363	9081	1380	392	2906	13657	1195		28974	
(2) 30-53 MA	50	2499	190	54	400	1880	164		5237	
Totals		918	24205	3220	990	6722	15537	2764	1642	59191
NOVEMBER SETTLEMENT	School District No.									
	(1) 22-50	434	10864	1651	469	3477	8546	1430		26871
	(1) 30-53 MA	06	325	25	07	52	244	21		680
	(1) 30-53 a	05	129	230	06				117	487
Totals		445	11318	230	482	3529	8790	1451	117	28038
NOVEMBER to JANUARY	School District No.									
	(2) 30-53 a	22	537	82	23	172	808	71		1715
	(1) 30-53 a	15	398	61	18	127		52		671
	Totals		37	935	143	41	299	808	123	
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

or Ceased to be Homesteads

HOMESTEADS

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

Real Estate

Assessment Roll and Tax List of Real Property in the Town of Leon Lake

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

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, SOLD FOR TAXES, PAID, WHEN PAID, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Loon Lake, Minnesota

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

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, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Loon Lake, Cass County, Minnesota, for Taxes for the Year 1955.

Form 5CD (55) UNLAW-STATE PROPERTY, MINNESOTA

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Loon Lake of Loon Lake *Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm.

Form SCD (55) MINN. STATE DEPT. OF TAXATION

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 Lae Olds, Wilda Miller, Hilltop Land Co., Leora B. Miller, Wilda Miller, E. B. Pusk, State of Minnesota, The Northwest Paper Co., Robert Earl + Robert Joseph Wilcox.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: 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 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes like #2, 1 PAID IN FULL, 2 PAID IN FULL, etc.

Assessment Roll and Tax List of Real Property in the Town of Loon Lake

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Form SCD (55) 1954-55

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Lone Lake, of Lone Lake,
*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Form 50D (55) JULY 1954

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS												FINAL EQUALIZED VALUE
		SUBDIVISION	Sec. of Lot	Town or Block	Rng	Number of Acres of Land	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 \$1,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$1,000 25%	Over \$4,000 and Non-Homestead 40%	Dollars	Dollars				Dollars	
Albert & Nora, Emil & Charlotte Bye		NE 1/4 of NE 1/4	18	136	29	40													
Harry E. & Anna Hanson		NW 1/4 of NE 1/4				40													
" " "		SW 1/4 of NE 1/4				40													
Albert & Nora, Emil & Charlotte Bye		SE 1/4 of NE 1/4				40													
Carl A. Paulson		E 1/2 of NW 1/4 less NW 1/4 of E 1/2				62													
" "		NW 1/4 of NW 1/4 Lot 1				34	21												
" "		SW 1/4 of NW 1/4 Lot 2				34	76												
H. E. Hanson		SE 1/4 of NW 1/4																	
Earl M. & Dorothy P. Swift		NE 1/4 of SW 1/4 Lot 5				41	50												
Edwin Johnson		NW 1/4 of SW 1/4 Lot 3				34	71												
" "		SW 1/4 of SW 1/4 Lot 4				39	41												
" "		SE 1/4 of SW 1/4																	
Harry & Evelyn Hedges		NE 1/4 of SE 1/4 less S 1/2 side				35	50												
" "		NW 1/4 of SE 1/4 less S 1/2 side				35	50												
Johanna Johnson	Marius D. Bates	SW 1/4 of SE 1/4 Lot 6				23	50												
" "	"	SE 1/4 of SE 1/4 Lot 7				39	25												
" "	"	S 1/2 side of NE 1/4 of SE 1/4				9													
						56	94												

Cass County, Minnesota, for Taxes for the Year 1955.

SOLD FOR TAXES	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 1956	June Settlement 1956	Penalty	November Settlement 1956	Penalty	Collections to First Monday in January 1957	Penalty	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS		
	District No.	District No.	District No.	District No.	District No.	District No.																			
	Rate	Rate	Rate	Rate	Rate	Rate																			
1	2253						2274		2274	1	PAID IN FULL MAY 31 1956	11581		2274											
2	244						4172		4172	2	2nd Half Paid OCT 23 1956	14627													
3	38						650		650	3	1st Half Paid MAY 31 1956	11579		2086											
4	44						752		752	4	2nd Half Paid OCT 23 1956	14627													
5										5	1st Half Paid MAY 31 1956	11581		752											
6	91						1556		1556	6	PAID FOR TAXES											1556	1712		
7	69						1180		1180	7	PAID FOR TAXES												1180	1298	
8	59						1008		1008	8	PAID FOR TAXES													1008	1109
9										9															
10	18						308		308	10	2nd Half Paid OCT 23 1956	14627													
11	55						940	28	968	11	1st Half Paid MAY 31 1956	11579		154											
12	69						1180	36	1216	12	PAID IN FULL MAY 31 1956	11593		968											
13	99						1692		1692	13	PAID IN FULL MAY 31 1956	11592		1692											
14										14															
15										15															
16	14						240		240	16	2nd Half Paid OCT 23 1956	15339													
17	16						274		274	17	1st Half Paid MAY 31 1956	11587		120											
18	31						530	16	546	18	2nd Half Paid OCT 23 1956	15339													
19	50						804	26	880	19	1st Half Paid MAY 31 1956	11591		137											
20	18						308	10	318	20	PAID IN FULL MAY 31 1956			1744											
						825	17918	116	18034																
						323																			
						1048																			

Assessment Roll and Tax List of Real Property in the Town of Loon Lake, Minnesota

Form 802 (55) STATE-DEPT. OF REVENUE, MINNAPOLIS

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

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 various lots and owners like 'State of Minnesota', 'Glen C. & Anna Lang', 'Gerald G. & Alice Magdalene Warren'.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax amounts and dates like 'PAID IN FULL MAY 31 1956'.

Assessment Roll and Tax List of Real Property in the Town of Loon Lake, Cass County, Minnesota, for Taxes for the Year 1955.

Form SCD (55) DULLES-BAYNE COMPANY, WASHINGTON

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

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Cass County, Minnesota, for Taxes for the Year 1955.

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Assessment Roll and Tax List of Real Property in the Town of Loom Lake

Form SCD (55) - 1954

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: SOLD FOR TAXES, 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 1956, June Settlement 1956, Penalty, November Settlement 1956, Penalty, Collections to First Monday in January 1957, Penalty, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Loon Lake, Cass County, Minnesota, for Taxes for the Year 1955.

Form SCD (55) UNIFORM COUNTY, MINNESOTA

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

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Cass County, Minnesota, for Taxes for the Year 1955.

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