

ASSESSMENT & TAX LIST

Maple

1943

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

1943

County, Minn.

APR 9

CASS

Arson Hennickson Assessor of the Town of Maple

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1943, containing a list of all Platted and Unplatted 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 law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended in this book. J. E. Brunson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, except that exempted by law, shall be assessed on May 1, and if acquired on that day, shall be listed by the persons acquiring it.

WHEN LISTED AND ASSESSED

Sec. 273.01. Personal property shall be listed and assessed annually on May 1, and if acquired on that day, shall be listed by the persons acquiring it.

Sec. 273.02. 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 all of his personal property...

Sec. 273.03. Farm property of non-resident. When the owner of a farm is a non-resident, the value of the farm and the value of the personal property on the farm shall be determined by the assessor...

Sec. 273.04. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.05. Persons under Guardianship. The personal property of a minor or of a person under guardianship shall be listed and assessed at the place of listing before his appointment.

Sec. 273.06. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.07. Merchants; Consignees. Every merchant required to list his property shall also list the value of his property retained in his possession...

Sec. 273.08. Personal property of stock's light and power companies in cities and villages. Personal property of a stock's light and power company having a fixed situs in any city, village, town or township shall be listed and assessed where situated.

Sec. 273.09. Personal property of electric, light and power companies outside of cities and villages. Personal property of an electric, light and power company having a fixed situs in any city, village, town or township shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.10. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.11. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.12. Personal property of decedent. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.13. Classification of property—Subdivision 1. How property shall be classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty per cent of the value of the iron ore as it is located in the ground...

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and all personal property actually used by the owner for personal use...

Subdivision 4. Class 3. All agricultural products, except as provided by class three, 'a', and class three, 'd', stocks of merchandise of all sorts together with the furniture and fixtures used therein...

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three, 'a', and shall be valued and assessed at 100 per cent of full and true value thereof.

Subdivision 6. Class 3d. Livestock, poultry, all horses, mules, swine, and all other animals, including all agricultural implements and machinery, shall constitute class three, 'd', and shall be valued and assessed at 100 per cent of full and true value thereof.

Subdivision 7. Class 3e. All agricultural products, except as provided by class three, 'a', and class three, 'd', stocks of merchandise of all sorts together with the furniture and fixtures used therein...

Subdivision 8. Class 3f. All agricultural products, except as provided by class three, 'a', and class three, 'd', stocks of merchandise of all sorts together with the furniture and fixtures used therein...

Subdivision 9. Class 3g. All agricultural products, except as provided by class three, 'a', and class three, 'd', stocks of merchandise of all sorts together with the furniture and fixtures used therein...

Subdivision 10. Class 3h. All agricultural products, except as provided by class three, 'a', and class three, 'd', stocks of merchandise of all sorts together with the furniture and fixtures used therein...

Subdivision 11. Class 3i. All agricultural products, except as provided by class three, 'a', and class three, 'd', stocks of merchandise of all sorts together with the furniture and fixtures used therein...

Subdivision 12. Class 3j. All agricultural products, except as provided by class three, 'a', and class three, 'd', stocks of merchandise of all sorts together with the furniture and fixtures used therein...

Subdivision 13. Class 3k. All agricultural products, except as provided by class three, 'a', and class three, 'd', stocks of merchandise of all sorts together with the furniture and fixtures used therein...

Sec. 273.23. 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, a list of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated on records, the number of acres, and the lots or parts of lots or blocks, included in each description of personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in APRIL of each year.

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. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars 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.

March 26, 1943

Dear Sir:

I am sending in half payment on my personal taxes and I would also like to get some information on my land tax. The assessor is supposed to have seen about my homestead rights but we haven't been notified yet as to what has been done about it. I bought this place from Albert Weemter in Sept 29, 1942 on a contract and have paid last years taxes. I would come to Walker but for shortage present, that. Do I have to present proof of contract before we can get this if so can we do business with Mr. Galagoff. I would like to find out about this as soon as possible.

Thank You

Mr. Erv Williams

R.R. 1. Pequot Lakes.

We own the South East $\frac{1}{4}$ of Sec 27 Township 136 Range 30. and it is still listed in Mr. Weemter's name.

Erv Williams

Book 11-2-43
Refer to
11-2-43
11-2-43

November 1, 1943

Mr. Aaron Denniston
Poquot Lakes, Minnesota

Dear Mr. Denniston:

We find that the following names appear in the front of the 1943 assessment book for Maple Township as being eligible for homestead exemption on their real estate. However, there is no description after the names.

Ole Thompson
Eran Williams
Clarence Morgan

Would you please let us know what the full description is that should be given homestead rating for the above.

Also there is a notation that Frank Miller had a house removed from his property. Would you please let us know the amount that should be taken from the valuation in this case and the description of the property where the house stood.

We would appreciate your cooperation in sending in this information at your earliest convenience so we may start work on this assessment book.

Thank you.

Very truly yours,

L. C. Peterson
Cass County Auditor

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List of Lands in the _____ of _____, County of _____, Minn., for the Year 19____, Which have Become Homesteads or Ceased to be Homesteads
 SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 234 Miller-Davis Company, Minneapolis, State - Form No. 67

LANDS BECOMING HOMESTEADS

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Range	Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Range	Number of Acres of Land
		Subdivision	Acres						100ths	Subdivision			

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.
 (Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.
 (Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Range	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise
Herman Hecht	SW 1/4 NW 1/4	26		150	New house	30	
Frank Miller	Homestead (same desc. as Ceased to be Home)				House removed (only an old log house)		

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this the first Monday (being the 3rd day) of January, A. D. 1944, of L. C. Peterson Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Township of Maple in said County for the year A. D. 1943, as specified above and amounting to eight thousand one hundred seventeen & 25/100 dollars.

W. J. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sub:—I herewith return to you the Tax List for the Township of Maple in said County for the year 1943, 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 received 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,
W. J. McKeown
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 1943.

WITNESS my hand and official seal, this _____ day of _____ 1944.

(SEAL) _____
County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1944, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1943; that I have compared the said list with the Statements received 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 Unplatted Real Property in the Town of Maple, Cass County, Minnesota, for Taxes for the Year 1943.

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 Receipts, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

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, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

State of Minnesota Gust J. Anderson

State of Minnesota

State of Minnesota

State of Minnesota

Gust J. Anderson

Hendry & Ben Shipley

2nd Half Paid OCT 25 1944

1st Half Paid JUL 14 1944

2nd Half Paid OCT 25 1944

1st Half Paid JUL 14 1944

2nd Half Paid OCT 25 1944

1st Half Paid JUL 14 1944

2nd Half Paid OCT 25 1944

1st Half Paid JUL 14 1944

2nd Half Paid OCT 25 1944

1st Half Paid JUL 14 1944

2nd Half Paid SEP 25 1944

1st Half Paid JUN 21 1944

2nd Half Paid SEP 25 1944

1st Half Paid JUN 21 1944

2nd Half Paid SEP 25 1944

10627

9218

1047

9216

9937

6930

2648

3048

441 286 727 10106 120 10226

Assessment Roll and Tax List of Unplatted Real Property in the of 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 \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Sec. or Range, Town or Block, Number of Acres of Land, No. School District, Indicate Homestead, ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Annual Value of Remainder, Total Assessed Value), EQUALIZED VALUES (Total Assessed Value, Total Assessed Value Equalized by Board, Total Assessed Value Equalized by Department of Taxation), SOLD FOR TAXES.

Cass County, Minnesota, for Taxes for the Year 1943

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, State Tax on Non-Homestead, TOTAL GENERAL TAX), SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

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Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Cass County, Minnesota, for Taxes for the Year 1943.

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

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Russell Kargel, State of Minnesota, and Clarence A. & Anna E. Coulters.

Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and dates.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

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Harold H. Pohl Elmer P. Pohl

F. Bressan Fred + Nellie Pohl F. Bressan

State of Minnesota (Cont. to Walter Bressan) F. Bressan Mary Raebke Wm. Louis Co. Keith & Florence Crist

Ludwig Mackison Gusto James Erard E. Christ Wm. Louis Co. Keith & Florence Crist Gusto James Erard E. Christ

SOLD FOR TAXES

Abatement # 2283

Abatement # 2283

1/2 per. Due 4.00 Abated

4.00 Abated

8.00 Abated

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

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Edward Rosengren Hye Buss - Marie Hye & Marie Buss

Edward Rosengren

Anna Erickson J. Bressert Union Trust Co

Katherine Wermter

Casson Dirks

Abatement #2480

Plat 134 photo 4.74 water

4.74 abated

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 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

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Peter J. Jewell

Faye C. Andrew

State of Minnesota (Cont. to Andrew Simonson)

H. J. Dahlman

August H. Almas, Marley

Halter Donahoe, Norma A. Kargel

2436 7/8

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Cass County, Minnesota, for Taxes for the Year 1943.

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A. R. Hagen

State of Minnesota W. C. Neumann

Sarah Hughes

State of Minnesota W. C. Neumann

Sarah Hughes

State of Minnesota (Cont'd to Wm. C. Neumann)

State of Minnesota

State of Minnesota (Cont'd to Wm. C. Neumann)

J. Cheal

Edith Miller

Edith Larson

520

Handwritten summary of totals for rows 19-20: 797, 255, 1047, 32, 1452, 108, 1466.

2486

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

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Grand Total 20193.76

Handwritten summary of totals: 1288, 1823, 2497, 5550.12, 1192, 825, 201, 43, 3992.9, 2480, 2248, 4505, 8474

5656