

ASSESSMENT & TAX LIST

Mc Kinley

1943

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

APR 9

1943.

County, Minn.,

CASS

Mrs. Carl Lorenson, Assessor of the Town of McKinley

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. Larson 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, and all personal property of every kind, which 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 on the first day of May next following the date on which it is acquired, or for the persons acquiring it.

Sec. 273.02. By whom listed. Personal Property shall be listed in the manner form of full age and sound mind, being a resident of this state, shall list all of his personal property.

Sec. 273.03. 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 resides.

Sec. 273.04. Certain personal property when listed. All household furnishings, 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. 273.05. Merchants and manufacturers. The personal property remaining on hand in the town or district where his business is carried on...

Sec. 273.06. Farm property of non-resident. When the owner of livestock or other personal property is not assessed in the town or district where the farm is situated, provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district where the principal place of business of such farm is located.

Sec. 273.07. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad, shall be listed and assessed in the town or district where they are situated.

Sec. 273.08. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed situs in any city, village, town, or borough, in this state 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, other than personal property lying inside of the corporate limits of any city or village, shall be listed and assessed in the town or district where the same is situated.

Sec. 273.10. Merchants. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No count of this state, nor the value of any property assigned to him from any other place for the sole purpose of being stored or forwarded to the state.

Sec. 273.11. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any manufacturing process, or in the establishment of any kind of manufacturing plant, or in the establishment of any kind of manufacturing plant, or in the establishment of any kind of manufacturing plant, or in the establishment of any kind of manufacturing plant.

Sec. 273.12. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of the decedent's death.

Sec. 273.13. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.14. Property moved between May and July. The owner of personal property removing from one county, town, or district to another, shall be listed and assessed in the county, town, or district to which it is removed.

Section 273.03, Minnesota Statutes 1941. 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. The auditor shall, at the time of the county assessment book, complete lists of all lands or lots subject to taxation, showing the acreage, the number of acres, and the number of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment books and blanks shall be in readiness for delivery to the assessors on or before the first day of May next following the date of the county assessment book.

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Sec. 273.15. Personal property of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of the decedent's death.

Sec. 273.16. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.17. Property moved between May and July. The owner of personal property removing from one county, town, or district to another, shall be listed and assessed in the county, town, or district to which it is removed.

Sec. 273.18. Personal property of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of the decedent's death.

Sec. 273.19. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.20. Property moved between May and July. The owner of personal property removing from one county, town, or district to another, shall be listed and assessed in the county, town, or district to which it is removed.

Sec. 273.21. Personal property of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of the decedent's death.

Sec. 273.22. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.23. Property moved between May and July. The owner of personal property removing from one county, town, or district to another, shall be listed and assessed in the county, town, or district to which it is removed.

Sec. 273.24. Personal property of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of the decedent's death.

Sec. 273.25. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.26. Property moved between May and July. The owner of personal property removing from one county, town, or district to another, shall be listed and assessed in the county, town, or district to which it is removed.

Sec. 273.27. Personal property of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of the decedent's death.

Sec. 273.28. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.29. Property moved between May and July. The owner of personal property removing from one county, town, or district to another, shall be listed and assessed in the county, town, or district to which it is removed.

Sec. 273.30. Personal property of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of the decedent's death.

Sec. 273.31. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.32. Property moved between May and July. The owner of personal property removing from one county, town, or district to another, shall be listed and assessed in the county, town, or district to which it is removed.

Assessor's

FORM 34 BILLY-GAY COMPANY, MINN.

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. G. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Township of Mc Kenley in said County for the year A. D. 1943, as specified above and amounting to eight thousand four hundred seventy five $\frac{1}{100}$ dollars.

W. J. McKeeoun
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. G. Peterson, County Auditor:

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Sir:—I herewith return to you the Tax List for the Township of Mc Kenley 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. McKeeoun
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, the _____ day of _____ 1944.

(SEAL)

County Auditor.

Auditor's Office, Cass County, Minnesota

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I hereby certify that on the first Monday in January 1945, 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.

Assessor's

FORM 34

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Township OF McKinley

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES					Total Rate of Town Tax	
	Valuation of Money and Credits	Value of Lands other than Town Lots including Structures	Value of Town and City Lots including Structures thereon	Personal Property	Total Value of all Property except Money and Credits	State Rev.	State Sch'l	Tchr. Ins.	State Debt	Total Rate of State Tax	Rev.	K. & B.	Welfare	Bonds and Int.	Sever	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan		Tel. Sinking
Un.	Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
		42721		9054	51775	7.1	1.2			21.7	4.5	35.2	19.4	.6	91.4	4.8	10.	1.		5.	2.	22.8
		42721		9054	51775					5.4												

RATE OF SCHOOL TAXES										TAXES LEVIED									
										LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES				
Local	Special	State Loan	Def.	C.O.	B. & I.	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def.	C.O.	B. & I.	Total School Taxes	FUNDS	Rate	Amounts		
1 Mill	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills					
1.	20.	10.	10.	8.	3.	52.	157.4	4272	85442	42721	42721	34176	12816	222148	State Revenue,				
1.	40.	10.	10.	8.	3.	72.	177.4	905	36216	9054	9054	7243	2716	65188	State School,				
															Teachers Insurance,				
															State Debt—Non-Homestead,		14620		
															State Debt—Homestead,		6213		
															County Revenue,		112333		
															County Road and Bridge,		23280		
															County Welfare,		182231		
															Bonds and Interest		100431		
															<u>Sewer</u>		3096		
															Town Revenue,		24840		
															Town Road and Bridge,		51762		
															Town Drag,		5162		
															Town State Loan,		25874		
															<u>Telephone Sinking</u>		10342		
															School Local 1 Mill,		5177		
															School Special,		121658		
															School State Loan,		51775		
															<u>Deficiency</u>		51775		
															<u>Capital Outlay</u>		41419		
															<u>Bond & Interest</u>		15532		
															Money and Credits,				
																	847520		

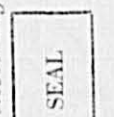
Total Levy, \$ 847520

Total Number of Acres 10,325.66

State of Minnesota, }
 COUNTY OF CASS }
 Auditor of said County and State aforesaid; do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the town of McKinley, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1943.

Witness my hand and official seal, this DEC 31 1943 day of December, A. D. 1943.

L. C. Peterson County Auditor.



Assessor's

COLLECTIONS OF TAXES OF 1943, Township of McKinley, CASS COUNTY, MINNESOTA

FORM 36

NAME OF OWNER

FUNDS	MARCH SETTLEMENT 1943	JUNE SETTLEMENT 1943	NOV. SETTLEMENT 1943	Amount Collected from Nov. 1942 to First Monday in Jan. 1943	REDUCTIONS	Total Reductions and Cancellations	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1943
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	3092 1118	4254 2186	2464 1271	99						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, Sewer	20215 4192 32789 18071 559	39534 8198 64128 35343 1093	22976 4765 37271 20541 635	1767 366 2867 1580 49						
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Telephone S. D.	4471 9315 932 4658 1862	8745 18218 1822 9109 3644	5082 10588 1054 5294 2118	391 814 81 407 163						
School Local 1 Mill, School Special, School State Loan, Deficiency S. D.	931 33012 9315 9315 7452 2794	1821 39325 18218 18218 4574 5465	1059 21507 10589 10589 8470 3176	82 1629 814 814 652 244						
Money and Credits,										
	164095	293895	169454	12819	99.02	44848			1090	153597

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	S. D.	TOTALS
MARCH SETTLEMENT	Un.	212 719	4248 28765	2124 7191	2124 7191	6.0. 1699 5752	11044 57776
	Totals	931	33012	9315	9315	7452	62820
JUNE SETTLEMENT	Un.	1677 144	33548 5777	16774 1444	16774 1444	13419 1155	87224 10391
	Totals	1821	39325	18218	18218	14574	97621
NOVEMBER SETTLEMENT							
	Totals						
NOVEMBER to JANUARY	Un.	82	1629	814	814	652	4235
	Totals						
ADDITIONS							
	Totals						
REDUCTIONS							
	Totals						

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 MILLER-DAVIS COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes entries for Johannes Melby, Magnus Gjertson, and others.

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

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 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, and REMARKS. Includes handwritten entries for various districts and tax amounts.

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

Form 4 CD BULLY-DAVIS COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, 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 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.

Arthur M. Rinke
" "
Prof. J. Rinke Arthur & Lillie Rinke
" " " "

Vida B. Nelson
" "

State of Minnesota (Cont. to Northwest Paper Co.)
State of Minnesota (" " ")

State of Minnesota (" " ")
State of Minnesota (" " ")
State of Minnesota (" " ")
State of Minnesota (" " ")

Howard L. Elected
" "
State of Minnesota Clarence Kendall
Geo. G. Duncan

Abate #1782

3766 (4143)
B. 55 per. due.

10.00 rec'd.

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 \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Form 4 CD WALKER-BAYNE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes entries for Arnold E. Ellestad, Edward B. Scofield, Clara J. Rollins, Federal Land Bk., and Florence Scofield.

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 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, and REMARKS. Includes handwritten notes and dates like '2nd Half Paid NOV 16 1944'.

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 MILLER-DAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec., Town, Range, Acres, 100ths), ASSESSOR'S VALUATION (True and Full Value of Lands, Structures & Improvements, Total True and Full Value, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Land, Total Assessed Value as Equalized by Board, Total Assessed Value as 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, Mills), Rate and Tax Less Homestead Exemption (15.7 Mills), State Tax on Non-Homestead (4.2 Mills), 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.

