

ASSESSMENT & TAX LIST

McKinley

1950



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

County, Minn.,

1950.

To, Assessor of the County, Minn., for the year 1950, containing a list of all 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 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 1945)

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 and assess the personal property owned by him, or for which he is the trustee, in the town or district where he resides, or in any other town or district in which such property is located.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney.

3. The property of a decedent whose estate is being administered by his guardian, or by the person having such property in charge, shall be listed and assessed in the name of the trustee of the estate of a decedent person, by the executor or administrator of such estate.

4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

5. The property of a body politic or corporate, by the proper agent or officer thereof.

6. The property of a firm or company, by a partner or agent thereof.

7. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, all personal property shall be listed and assessed in the town or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the residence is located.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district in which the farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other structures, and all machinery, engines, and other personal property, operated and exclusively 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 natural gas, electric, telephone or other business products, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Personal property; connecting of the pipeline systems of main, pipe and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting, distributing, or otherwise disposing of such products, shall be listed with and assessed by the Commissioner of Taxation or by the Commissioner of Revenue.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies without regard to the location of the capital or other place of business of the company may be located.

Sec. 273.36. Electric Light and Power Companies to be listed. Electric light and power companies having a fixed situs in any city, town or district, shall be listed and assessed in the town or district in which such property is located.

Sec. 273.37. Electric Light and Power Companies and other companies. The personal property of electric light and power companies, and of other companies, shall be listed and assessed in the town or district where situated, without regard to where the principal or other place of business of the company is located.

Sec. 273.38. Electric Light and Power Companies and other companies. The personal property of electric light and power companies, and of other companies, shall be listed and assessed in the town or district where situated, without regard to where the principal or other place of business of the company is located.

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Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1945, Section 273.03, as amended. 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 and at least one member of each local board of review 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 and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 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.

The forms in this book are prescribed for the 1950 assessment by G. HOWARD SPAETH, Commissioner of Taxation.















Assessor's Return

FORM 2 - 1948 - BAYNE COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1951, of L. E. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Mc Kinley in said County for the year A. D. 1950, as specified above and amounting to 100 Dollars

Paul D. Jewell, County Treasurer. E.C.P.

Office of County Treasurer, Cass County, Minnesota

To L. E. Peterson, County Auditor: Jan. 7, 1952

Sir: I herewith return to you the Tax List for the town of Mc Kinley in said County for the year 1950, 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.

Yours respectfully, Paul D. Jewell, by F.M.P., 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 town of Mc Kinley in said County for the year 1950.

WITNESS my hand and official seal, the 2 day of January, 1951.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1952, I received of Paul D. Jewell, County Treasurer, the Tax List of the town of Mc Kinley in said County for the year 1950; 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.

Real Estate







Assessor's Return

COLLECTIONS OF TAXES OF 1950, OF Jawa 9th Kinley, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1950	JUNE SETTLEMENT 1951	NOV. SETTLEMENT 1951	Amount Collected from Nov. 1950 to First Monday in Jan. 1951	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1951
State—Non-Homestead,	2745	5017	1935	1298					
State—Homestead,	3088	7734	4795	1386					
County Revenue,	17337	48431	30024	8680					
County Road and Bridge,	10193	25530	15827	4575					
County Welfare,	31778	79593	49342	14264					
County Bond and Interest,	12516	31349	19454	5618					
Pub Emp. Ret.	300	751	465	135					
Town Revenue,	6446	16144							
Town Road and Bridge,	9593	24028	10008	2893					
Town Drag,	749	1877	14896	4306					
Town State Loan,			1164	336					
Int.	4797	12014	7448	2153					
School Local 1 Mill,	750	1877	1163	336					
School Special,	20761	30815	20313	5049					
School State Loan,									
Deficiency	37474	93859	58187	16821					
Tuition									
Transportation	2248	5632	3491	1009					
Pub Emp. Ret.	188	469	271	84					
D+S.	7495	18773	11638	3364					
D+I	3747	9386	5818	1682					
	174405	413279	256239	73989					

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Defin	Pub Emp Ret	D.S.	B+I	TOTALS
MARCH SETTLEMENT									
School District No. <u>A-un</u>	115	1720		344	5739	27	1148	574	9669
<u>na-un</u>	635	19041		1904	31735	157	6347	3173	62774
Totals	750	20761		2248	37474	188	7495	3173	72663
JUNE SETTLEMENT									
School District No. <u>un-g</u>	1700	25499		5100	84996	425	17000	8500	143220
<u>un-774</u>	177	5316		532	8863	44	1773	886	17591
Totals	1877	30815		5632	93859	469	18773	9386	160811
NOVEMBER SETTLEMENT									
School District No. <u>un-a</u>	973	14599		2920	48663	283	7733	4866	81997
<u>un-na</u>	190	5714		571	9524	48	1905	952	18904
Totals	1163	20313		3491	58187	291	11638	5818	100901
NOVEMBER to JANUARY									
School District No. <u>un-a</u>	336	5049		1009	16821	84	3364	1682	28345
Totals	336	5049		1009	16821	84	3364	1682	28345
ADDITIONS									
School District No.									
Totals									
REDUCTIONS									
School District No.									
Totals									

Real Estate















































Assessment Roll and Tax List of Real Property in the Town of McKinley

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 Harley D. Coffland, Carl A. Johnson, Carl A. & Helga L. Johnson, John & Pauline Van Buren, Kenneth E. Wolmuth, and H.D. Coffland.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes entries for various districts and tax amounts.







































Assessment Roll and Tax List of Real Property in the Town of McKinley

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 property owners like Homer & Millie Clewa and Richard & Audrey Tye.

Cass County, Minnesota, for Taxes for the Year 1950.

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 1951, June Settlement 1951, Penalty, November Settlement 1951, Penalty, Collections to First Monday in January 1952, Penalty, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various property owners and tax payment details.







































Assessment Roll and Tax List of Real Property in the town of McKinley

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 Edward A. Mitchell and Thorpe Bros. State of Minnesota.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, Penalty, November Settlement 1951, Penalty, Collections to First Monday in January 1952, Penalty, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1-20 and summary rows.























Assessment Roll and Tax List of Real Property in the \_\_\_\_\_ of \_\_\_\_\_

Cass County, Minnesota, for Taxes for the Year 1950.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.				Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	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 \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				

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 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	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	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	Grand Totals																						

18,340.51      11,037.3      347.81      145,154      17,036      199.08  
 1,051.86      287.97      134,183      156.22      1,869.1

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154      W      16812      294      19086  
 19644      264      19908  
 36456      538      36994

72.44      124.32  
 7875.84

800016      8714      808730

Total 1006.41      Total of all Debt For Qtr 156.70