

ASSESSMENT & TAX LIST

Moose Lake

1944

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
1914.

County, Minn.,
APR 6

Charles A. McLaughlin
Assessor of the *George of Moore Lake*
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1914, 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.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1914 as Amended by Laws 1913)

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. 273.22. By whom listed. Personal property shall be listed in the manner following:

1. Every person owning, or who has and used, being a resident of this state, all real and personal property.
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 person for whose benefit it is held in trust, or administered, shall be listed by the executor or administrator.
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.
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 assignee, by the assignee.
8. The property of manufacturers and others in the hands of an assignee, by the assignee.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent or trustee resides. household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the 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 in this state, the property shall be listed and assessed in the county 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 in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other machinery, and all other personal property owned, 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. Personal property of pipeline companies engaged in the business of transporting natural gas, oil, or other fluids, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed where situated.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property of any city of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, heating, or refrigeration, shall be listed and assessed in the county where situated.

Sec. 273.38. Personal property of manufacturers. Every merchant 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 the manufacture of goods, or in the establishment of any kind of manufacturing or other business, and shall list, as part of his manufacturer's establishment, every manufacturing or other business owned, operated and exclusively controlled by such person, which are not in good faith owned, used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.40. Estate of decedent. The personal property of the estate of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of persons under guardianship shall be listed and assessed at the place where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. 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. 273.47. Property moving from one county, town, or district. Personal property moving from one county, town, or district to another, shall be listed and assessed in the county, town, or district to which it is moving.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the county, town, or district in which personal property shall be listed in this chapter provided, if between places in the same county, the place for listing and assessment shall be determined by the county auditor, or in the case of doubt between counties or places in different counties, by the Department of Taxation.

Sec. 273.25. Lists to be verified. Every person required to list personal property owned by him on May 1 of the current year. He shall also list separately, and in the name of his principal, all moneys and other personal property owned by him on May 1 of the current year. He shall also list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity.

Sec. 273.45. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property is not making a full, fair, and complete list thereof, he may examine such person under oath, and in such cases shall require him to make full disclosure under oath, and the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 273.46. Personal property. The assessor shall ascertain the amount of value of such property, and assess the same at such rate as he shall deem proper, and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer or agent of the assessor may enter dwellings, houses, barns, outhouses, buildings, or structures, and view the same and the property therein, for the purpose of ascertaining the value of the same, or for any other purpose, and may, if necessary, employ a competent person to assist him in such matter, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 620.05. False statement regarding taxes. Every person who in making any statement, oral or written, which is required by law to be made as a condition of imposing a tax, or in connection with any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.45. How listed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows: (a) Real estate, which shall constitute Class one and shall be valued and assessed at fifty per cent of its true and full value. If unimproved, it shall be valued and assessed at the rate aforesaid. From acre which either (a) is sited by underground methods and placed in production, including May 1, and which contains phosphorus in excess of 100 per cent, dried animals or which is sited by the method of the Moshol and Bassem; or (b) is sited by the method of the Moshol and Bassem; or (c) is sited by the method of the Moshol and Bassem, and in accordance with good engineering and metallurgical practice, suitable for use in the manufacture of iron and steel, and which is so concentrated and placed in stockpiles subsequent to August 1 of a calendar year and prior to the first of January of the following year, shall be valued and assessed at the same amount per acre as it would had it been valued and assessed as sited iron ore, as otherwise provided by law. The real estate in which iron ore resides with the provisions of classes three, three and four, as the case may be, in assessing any tract or lot of real estate, shall be valued and assessed as sited iron ore, and the assessable value of the land exclusive of the ore shall be determined and assessed against the tract or lot.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other personal property, shall be valued and assessed at 50 per cent of the true and full value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three, "a," and class three, "g," stocks of merchandise of all sorts, tools, implements, and machinery, except as provided by class three, "a," and class three, "g," hereof, shall constitute class three and shall be valued and assessed at 33 1/3 per cent of the true and full value thereof.

Subdivision 5. Class 4. All property not included in the preceding subdivisions shall be valued and assessed at 40 per cent of the true and full value thereof.

Sec. 168.06. Sub. 7. Motor Vehicles which have been *** frozen *** by the Federal Government *** shall be assessed and valued at 50 per cent of the true and full value thereof.

Moore Lake

Section 273.03. Minnesota Statutes 1914. 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 books, a list of all lands or lots subject to taxation, showing the names of the owners, and the acreage, and in the personal property assessment books, a list of all personal property, including 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 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 meetings, and mileage at the rate of ten cents per mile necessarily traveled in going from his home to an assessment meeting, and in returning to his county seat. To be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

Assessor's Return of

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1946, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Moose Lake in said County for the year A. D. 1944, as specified above and amounting to Dollars

W. J. Jewell County Treasurer

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Jan 7, 1946 Sir:—I herewith return to you the Tax List for the Town of Moose Lake in said County for the year 1944, 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 A. Jewell 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 1944.

WITNESS my hand and official seal, this day of 1945.

(SEAL) County Auditor

Auditor's Office, Cass County, Minnesota

194 I hereby certify that on the first Monday in January 1946, I received of County Treasurer, the Tax List of the in said County for the year 1944; 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

Assessor's Return o

COLLECTIONS OF TAXES OF 1914, *Town* OF *Maass Lake*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT	JUNE SETTLEMENT	NOV. SETTLEMENT	Amount Collected from Nov. 15 to First Monday in Jan. 19	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19
	1914	1914	1914						
State Revenue, State School, Teachers Insurance, State Debt - Non-Homestead, State Debt - Homestead,	965 570	1602 1460							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	8013 2305 12806 7245	20482 5892 32733 18518							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	1829 4391 366	4676 11223 935							
School Local 1 Mill, School Special, School State Loan, <i>Def</i> <i>C.O.</i> <i>B+S</i>	366 11647 986 189 1315 247	936 26206 2677 5113 3568 669							
	53240	132090							

SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+S	TOTALS
MARCH SETTLEMENT	2	236	7102				7338
	16	01	32				33
	21	46	1377				1423
	<i>Un</i>	83	3136	986	189	1315	5956
Totals	366	11647	986	189	1315	247	14750
JUNE SETTLEMENT	2	626	18779				19405
	16	10	288				698
	21	77	2300				2377
	<i>Un</i>	223	4839	2677	513	3568	12489
Totals	936	26206	2677	513	3568	669	34569
NOVEMBER SETTLEMENT							
NOVEMBER to JANUARY							
ADDITIONS							
REDUCTIONS							

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

Cass County, Minnesota, for Taxes for the Year 1944.

Main 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 Receipts, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Morris S. Skow

P. Anna Lawrence

Ruby Skow

State of Minnesota

Morris S. Skow

Jennie & Sam Salfisberg

Handwritten summary totals for school districts: 1H 444, 11H 616, 10 60, 14150, 176, 14326.

Assessment Roll and Tax List of Unplatted Real Property in the Township of Moose Lake, Cass County, Minnesota, for Taxes for the Year 1944.

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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Township of Moose Lake

Form 1 (C) 1944

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.

Cass County, Minnesota, for Taxes for the Year 1944.

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 GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Ottawa Lake #49 D.O.P.M.

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

160 844

804 844

804 844

268 280

114 280 4392 80

4472

Assessment Roll and Tax List of Unplatted Real Property in the Township of Moose Lake

Cass County, Minnesota, for Taxes for the Year 1944.

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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Township of Moose Lake, of Cass County, Minnesota, for Taxes for the Year 1944.

Form 1, C.D. PAULSEN, STATE COMMISSIONER, MINNEAPOLIS

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 Gilbert Olson and various property descriptions like 'NE 1/4 of NE 1/4'.

Cass County, Minnesota, for Taxes for the Year 1944.

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 dates (March, June, November 1945). Includes handwritten tax amounts and payment dates.

Assessment Roll and Tax List of Unplatted Real Property in the Township of Moore Lake, Cass County, Minnesota, for Taxes for the Year 1944.

FORM 1 CD MILLER-DAY COMPANY, MINNEAPOLIS

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

Cass County, Minnesota, for Taxes for the Year 1944.

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, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten totals and a note 'PAID IN FULL May 12 1945 575'.