

ASSESSMENT & TAX LIST

Poplar
1947

DIRECTIONS TO ASSESSOR

CASS

OFFICE OF COUNTY AUDITOR, APR 15 1917.

Rudolph Seel Assessor of the Town of Poplar according to the requirements of law, I herewith deliver to you the assessment books for the said town of Poplar for the year 1917, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1916, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Personal Property, and to make such changes in Real Estate as are required in the odd-numbered year, 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 to this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1915)

Sec. 272.61. 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. 272.61. 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. 272.62. By whom listed. Personal property shall be listed in this state, shall list all of his *** personal property. Sec. 272.63. Certain personal property; where listed. All household, goods and furniture, including clocks, maps, the family automobile, shall be listed with and assessed by the owner for personal and domestic purposes, or for the furniture or equipment of the family, in the town or district in which the principal place of business of such person is located. Sec. 272.64. Estates of decedents. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death. Sec. 272.65. Persons under Guardianship. The personal property of a person under guardianship shall be listed and assessed at the place of listing at the time of his death. Sec. 272.66. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing at the time of his death. Sec. 272.67. Property moved between May and July. The owner of personal property removed from one county, town, or district to another between May 1 and July 1, shall be assessed in the county, town, or district where the same is usually kept. Sec. 272.68. False statement regarding taxes. Every person who in making any statement, oral or written, which is required by law to be made for the purpose of assessing personal property, or in connection with the assessment of such property, makes a false statement with intent to defraud, shall be guilty of a gross misdemeanor. Sec. 272.69. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of the personal property, and shall list the same on the list, and shall deliver to the person assessed a copy of the statement showing the valuation of the property so listed. Sec. 272.70. Assessor's duty to make full discovery under oath. The assessor shall make full discovery under oath, and shall list the same on the list, and shall deliver to the person assessed a copy of the statement showing the valuation of the property so listed. Sec. 272.71. Assessor's duty to make full discovery under oath. 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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.***

Sec. 273.03, Minnesota Statutes 1915: 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, 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.***

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 1/2 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 Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars
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REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.
Assessment of Taxable Real Property in the Superior of Poplar, County of Lawson, Minn., for the Year 1947.

Form 31 1/2 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER	School District	SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land Acres 100ths	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	BY WHOM VALUED	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE Dollars	
										LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/4 % Dollars		TOTAL ASSESSED VALUE Dollars
														Homestead Up to \$4,000 20 % Dollars	Over \$4,000 and Non-Homestead 33 1/4 % Dollars	Homestead Up to \$4,000 25 % Dollars	Over \$4,000 and Non-Homestead 40 % Dollars			
1 John Luitan		SW 1/4 of NW 1/4	2	36	32	40-			Assessor	200			200	40					✓	1
2		Lot 3	3			39.8			Assessor	200			200	40					✓	2
3 Ray + Gladys Michener		SW 1/4 of SW 1/4	11			40-			Assessor	80			80	16					✓	3
4		SE 1/4 of SW 1/4				40-			Assessor	80			80	16					✓	4
5 Lawrence + Josephine Bailey		SE 1/4 of SW 1/4	19			40-			Assessor	200			200	40					✓	5
6 (Cont. to Harold Bailey)	State of Minnesota	SW 1/4 of SE 1/4	21			40-			Assessor	80			80	16					✓	6
7 (Cont. to Harold Bailey)	State of Minnesota	SE 1/4 of SE 1/4	21			40-			Assessor	80			80	16					✓	7
8		Cont. on Next Page																		
										Total Value as Equalized by										
										Total Value as Assessed by				420		134				

Assessment of

Form 314 WILLIAM DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER

1

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Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 5th day) of January, A. D. 1948, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Poplar in said County for the year A. D. 1947, as specified above and amounting to 100 Dollars

Paul A. Jewell County Treasurer

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Poplar in said County for the year 1947, 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, Paul A. Jewell County Treasurer

Auditor's Office, Cass County, Minnesota

I, L. C. Peterson, 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 Poplar for the year 1947.

WITNESS my hand and official seal, the 5th day of January, 1948.

(SEAL) L. C. Peterson County Auditor

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of Paul A. Jewell, County Treasurer, the Tax List of the Town of Poplar in said County for the year 1947; 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) L. C. Peterson County Auditor

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

Form 4 CD - MILLER-DAVIS COMPANY, MINNEAPOLIS

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				ASSESSED VALUATIONS					Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. of Lot	Town or Block	Rug.				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
														Acres	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
Calmer + Cora M. Collison		1	NE 1/4 of NE 1/4	21	136	32	40	15													
"		2	NW 1/4 of NE 1/4				40														
"		3	SW 1/4 of NE 1/4				40														
"		4	SE 1/4 of NE 1/4				40														
		5																			
Rosella Lowers		6	NE 1/4 of NW 1/4				40														
"		7	NW 1/4 of NW 1/4				40														
C. Mc C. Reeve		8	SW 1/4 of NW 1/4				40														
Leonard Dailey		9	SE 1/4 of NW 1/4				40														
		10																			
Leonard Dailey		11	NE 1/4 of SW 1/4				40	25													
C. Mc C. Reeve		12	NW 1/4 of SW 1/4				40														
Leonard Dailey		13	SW 1/4 of SW 1/4				40														
"		14	SE 1/4 of SW 1/4				40														
		15																			
Hollis L. De Wald		16	NE 1/4 of SE 1/4				40														
"		17	NW 1/4 of SE 1/4				40														
State of Minnesota (Cont. to Harold Dailey)		18	SW 1/4 of SE 1/4				40														
State of Minnesota		19	SE 1/4 of SE 1/4				40														
		20																			

Cass County, Minnesota, for Taxes for the Year 1947.

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 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
	15	25					4.07 Mills																
1	H 210						39.90		39.90														
2	H 68						12.92		12.92														
3	H 68						12.92		12.92														
4	H 82						15.58		15.58														
5																							
6		80					15.20	32	15.52														15.52 8707
7		80					15.20	32	15.52														15.52 8707
8		60					11.40	24	11.64														11.64 93
9		80					15.20	32	15.52														
10																							
11		H 64					11.20		11.20														
12		50					8.76	20	8.96														
13		H 56					9.80		9.80														
14		H 64					11.20		11.20														
15																							
16		80					14.00	32	14.32														
17		80					14.00	32	14.32														
18		H 16					2.80		2.80														
19		H 16					2.80		2.80														
20																							

H 428 216 #15 13832 130
 300 210 #25 7456 84
 728 426 = 1154 21288 204 21492

Balance paid NOV 22 1948
 Part Paid JUL 8 1948
 Balance Paid NOV 22 1948
 Part Paid JUL 8 1948
 Balance Paid NOV 22 1948
 Part Paid JUL 8 1948
 Balance Paid NOV 22 1948
 Part Paid JUL 8 1948

3996 320
 1130
 1164 93
 426
 426
 1120
 2100
 1432
 1532 110
 280 8 308
 280 8 308

Balance 39.96

