

ASSESSMENT & TAX LIST

Powers

1949

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR.
1949.

County _____

According to the requirements of law, I herewith deliver to you the Assessment Books for the said _____ for the year 1949, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1948, 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 change 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 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. 273.22. 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 the real and personal property owned by him. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney. * * *

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and other personal property, shall be listed in the principal residence, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is stored, repaired, or used. * * *

Sec. 273.30. Farm property of non-resident. When the owner of real and personal property in this state is a non-resident, the same shall be listed and assessed in the town or district, where the farm is situated. If the farm is situated in more than one town or district, the same shall be listed and assessed in the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other machinery, and power companies, and other companies, 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 liquid or gaseous substances, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. 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 borough in this state shall be listed and assessed where situated or located in this state.

Sec. 273.37. 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 cities and villages, of electric light and power companies, shall be listed and assessed in the principal place of business of such company, or in the principal place of business of the corporation, or in a fixed situs outside of the corporate limits of villages, cities, and towns in this state where situated.

Sec. 273.23. Merchants; consignees. Every merchant required to list his property shall also list the value of all articles purchased, or to be purchased, by him from any other person, for the sole purpose of being stored or sold from his store.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall also list the value of all articles purchased, or to be purchased, by him from any other person, for the sole purpose of being stored or sold from his store.

Sec. 273.25. Personal property of manufacturing companies. Personal property of manufacturing companies, including machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property, shall be listed and assessed as personal property in the town or district where the same is usually kept.

Sec. 273.46. Assigrees and recipients. Personal property in the hands of an assignee, or of a transferee, shall be listed and assessed as if it were the property of the assignor, or of the transferor, at the time of listing before his appointment.

Sec. 273.47. Property moving from one county, town, or village to another. Personal property moving from one county, town, or village to another, shall be listed and assessed in the county, town, or village where the same is usually kept.

Sec. 273.02. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.03. Classification of property. Subdivision 1. How assessed. Personal property shall be classified as follows: (a) Personal property which is not real estate, and which is not a fixture, shall be classified as personal property. (b) Personal property which is real estate, and which is a fixture, shall be classified as real estate. (c) Personal property which is a fixture, and which is not real estate, shall be classified as personal property.

Sec. 273.04. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.05. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.06. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.07. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.08. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.09. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.10. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.11. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.12. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.13. Classification of property. Subdivision 1. How assessed. Personal property shall be classified as follows: (a) Personal property which is not real estate, and which is not a fixture, shall be classified as personal property. (b) Personal property which is real estate, and which is a fixture, shall be classified as real estate. (c) Personal property which is a fixture, and which is not real estate, shall be classified as personal property.

Sec. 273.14. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.15. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.16. Personal property of decedent. Personal property of a decedent shall be listed and assessed in the town or district where the same is usually kept.

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-Davie Company, Minneapolis State Form No. 67

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land Acres

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land Acres

Powers
Township or Village

Lands Becoming Homestead Since the 1948 Real Estate Assessment

Name of Owner	Sch. Dist.	Description of Property Subdivision	Sec. or Lot	Town or Block	Range	No. of Acres
Lois Steinbeck	unv.		9	139	30	200
Allen Gony	unv.	D. W. 1/4 - NW 1/4 SE NW	21	139	30	120
Clyde Bundy	unv.	NW 1/4 SW	16	139	30	40
Pat Friday	unv.	N. W. corner lot 4	3	139	30	10
Edmond Cook	unv.		32	139	30	160
Cecil Fox	unv.	NW 1/4 SE 1/4	21	139	30	40
E. R. Lipke	unv.	2.100' of 7.531.3' strip 618' of	23			
Edmond Cook	unv.			139	30	200
Clarence A. Leida	unv.	Lot 3	16	139	30	
?		400' Cartway 1/2 lot 1 + 2 W 1/2 NE 1/4	16	139	30	
Harold Baker	unv.	Lot 5 - 10 (lot 6)	22	139	30	
		strip - only 600' - no house				

Powers
Township or Village

Lands Which Have Ceased to be Homesteads Since the 1948 Real Estate Assessment

Name of Owner	Sch. Dist.	Description of Property Subdivision	Sec. or Lot	Town or Block	Range	No. of Acres
Arvidson Cook	unv.		28	139	30	40

Assessment of 1

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1950, of L. E. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Powers in said County for the year A. D. 1949, as specified above and amounting to 100 Dollars

Paul S Jewell County Treasurer. E. L. J.

Office of County Treasurer, Cass County, Minnesota

To L. E. Peterson, County Auditor:

Sir: I herewith return to you the Tax List for the town of Powers in said County for the year 1949, 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 S Jewell County Treasurer. E. L. J.

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 Powers of said County for the year 1949.

WITNESS my hand and official seal, this 2 day of January, 1950.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of Paul S Jewell County Treasurer, the Tax List of the town of Powers in said County for the year 1949; 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 which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) County Auditor.

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indic. Home-stead Tax or No	Indic. Apto. cal. Tax or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. of 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
														Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
Milo S. Skarsnick	State of Minnesota	NE 1/4 of NE 1/4 Lot 1	2	139	50	37	88	1/2	Yes												
	State of Minnesota	NW 1/4 of NE 1/4 Lot 2																			
	State of Minnesota	SW 1/4 of NE 1/4																			
	State of Minnesota	SE 1/4 of NE 1/4																			
Louise Metzger		NW 1/4 of NW 1/4 Lot 3				37	88		No												
John M. Johnson		E 1/2 of Lot 4 & 5 NW 1/4 of NW 1/4				37	88		No												
		W 1/2 of Lot 4 & 5 SW 1/4 of NW 1/4				36	65		No												
Jay Forrest		SE 1/4 of NW 1/4				40			No												
		NE 1/4 of SW 1/4																			
		NW 1/4 of SW 1/4																			
		SW 1/4 of SW 1/4																			
		SE 1/4 of SW 1/4																			
State of Minnesota		NE 1/4 of SE 1/4																			
Jay Forrest		That part of Lot 6 being E. of NW 1/4 of SW 1/4				40			No												
M. A. Peterson		SW 1/4 of SE 1/4 Lot 7				46	85														
State of Minnesota		SE 1/4 of SE 1/4																			
C. A. + Florence Le Barron		W. 1/2 of Lot 6				13	60														

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
	197	197	212	212	212	212	4.94		4.94		PAID IN FULL	JAN 27 1950	826	494									
							730		730		PAID IN FULL	JUN 22 1950	10014			730	11						
							1954	140	1968		1st. Half Paid	MAY 31 1950	10558		984							984	1082
							670		670		1st. Half Paid	MAY 31 1950	10558		335							325	369
HOLD FOR TAXES							1520	36	1556													1556	
							77		77														
							1520	36	1556													1556	
							1776	42	1818		PAID IN FULL	MAY 9 1950	5451		1818								
							1924	46	2020		PAID IN FULL	MAY 16 1950	5754		2020								
H							8684	74	10812					494	5159		730					4431	
hit							440	92	712														

Miller's Point
Woodland
Des Moines Beach
Forseshoe Beach
Luray Bay

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS					ASSESSED 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 33 1/3%		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%				
Chris N. + Milla J. Hanson		NE 1/4 of NE 1/4	5	139	30	38	88	20	Yes									
John M. + Evelyn V. Rohr		SW 1/4 of NE 1/4 of NW 1/4 of Sec. 17, T. 208.7' of R. 37				18			No	123						123 Division on file in auditor's office		
Geo. D. Kahl		SW 1/4 of NE 1/4 of R. 37				40			Yes									
Chris N. + Milla J. Hanson		SE 1/4 of NE 1/4				40												
Ed Stavish		NE 1/4 of NW 1/4				40			No									
State of Minnesota		NW 1/4 of NW 1/4																
State of Minnesota		SW 1/4 of NW 1/4																
Geo. Kahl		SE 1/4 of NW 1/4				40			Yes									
Harold S. Simmons		E 1/2 of NW 1/4 of NE 1/4				20												
Geo. D. Kahl		NE 1/4 of SW 1/4				40												
Northern Imp. Co.		NW 1/4 of SW 1/4														Exempt - Reg. Property		
Harold + Mildred Doty		SW 1/4 of SW 1/4				40			Yes									
		SE 1/4 of SW 1/4				40												
Harry + Bern Anderson		NE 1/4 of SE 1/4				2		15		150						165 Division on file in auditor's office		
Anna + Violett Anderson		NW 1/4 of SE 1/4				40			Yes									
		NW 1/4 of SE 1/4				40												
		SW 1/4 of SE 1/4				40												
		SE 1/4 of SE 1/4				40												
						51988												

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
	21	53					10.46		10.46		2nd Half Paid	SEP 23 1950	2307		523		523						
		41					8.08	18	8.26		PAID IN FULL	MAY 31 1950	1130		826								Pa. + 9.86 Abated
		55					1.00		1.00				11492										
		133					26.24		26.24		2nd Half Paid	SEP 23 1950	2307		1312		1312						
		46					9.08		9.08		1st Half Paid	MAY 31 1950	1130		454		454						
		92					18.16	42	18.58														1858
		105					20.72		20.72		PAID IN FULL	MAY 31 1950	10547		2072								
		36					7.10		7.10		PAID IN FULL	FEB 24 1950	2757	7.10									
		46					9.08		9.08		PAID IN FULL	MAY 31 1950	10547		9.08								
		37					7.30		7.30		PAID IN FULL	MAY 15 1950	6267		7.30								
		145					28.60		28.60		PAID IN FULL	MAY 15 1950	6267		28.60								
		33					6.52		6.52		PAID IN FULL	MAR 18 1950	3813		6.52								
		150					29.60		29.60		PAID IN FULL	MAY 16 1950	5949		29.60								
		55					10.86		10.86		PAID IN FULL	MAY 7 1950	5949		10.86								
		55					10.86		10.86		PAID IN FULL	MAY 7 1950	5949		10.86								
		55					10.86		10.86		PAID IN FULL	MAY 7 1950	5949		10.86								
		1104					224.38	60	224.98					7.10	166.55		28.99						1858
		133																					9.86
		1137																					

Miller's Point Woodland Des Moines Beach Forsythe Beach Lur of Bay

Assessment Roll and Tax List of Real Property in the Town of *Louisa* of County of *Louisa*

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or 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	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%				
Herbert R. + Nellie B. Craswell		NE 1/4 of NE 1/4	Lot 5	10 139 30		40 50												
Richard B. + Esther M. Gillespie		NW 1/4 of NW 1/4	Lot 3			32 15												
Herbert R. + Nellie B. Craswell		SW 1/4 of NE 1/4	Lot 4			39 99												
		SE 1/4 of NE 1/4																
Gunnar Johnson		NE 1/4 of NW 1/4	Lot 2			30 15												
Wm. J. Roy + Bertrude A. Curney		NW 1/4 of NW 1/4	Lot 4			26												
Navillus Land Co.		NW 1/4 of NW 1/4	Lot 11			11 60												
H. R. + Nellie B. Craswell		SE 1/4 of NW 1/4	Lot 6			12 75												
Roy W. + Bertrude A. Curney + Otho J. + Stella B. Korte		NE 1/4 of SW 1/4	Lot 10			33 80												
		NW 1/4 of NW 1/4																
"		SW 1/4 of SW 1/4	Lot 9			31 45												
		SE 1/4 of SW 1/4																
Henry Frost	State of Minnesota	NE 1/4 of SE 1/4				40												
	State of Minnesota	NW 1/4 of SE 1/4	Lot 7			45												
		SW 1/4 of SE 1/4	Lot 8			25 10												
State of Minnesota		SE 1/4 of SE 1/4																

Cass County, Minnesota, for Taxes for the Year 1949.

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	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							26 24	60 70	26 84	1	1st Half Paid	MAY 31 1950	10557									1342	
2							21 12	50	21 62	2	1st Half Paid	MAY 31 1950	10557									2162	
3							15 78	36 10	16 14	3	1st Half Paid	MAY 31 1950	10557									807	
4										4													
5										5	2nd Half Paid	OCT 31 1950	13944										
6							16 38	38 A	16 76	6	1st Half Paid	MAY 31 1950	8749									838	838
7							48 74	114 21	49 88	7	2nd Half Paid	OCT 24 1950	1334									2494	2494
8							15 78	36	16 14	8	1st Half Paid	MAY 24 1950	7087									1614	
9							6 90	16 68	7 06	9	1st Half Paid	MAY 31 1950	10557									353	
10										10	2nd Half Paid	OCT 24 1950	13340										
11							22 50	52 26	23 02	11	1st Half Paid	MAY 31 1950	7924									1151	1151
12										12	2nd Half Paid	OCT 24 1950	13340										
13							20 72	48 24	21 20	13	1st Half Paid	MAY 31 1950	7924									1060	1060
14										14													
15										15													
16										16													
17										17													
18										18													
19										19													
20										20													
							19 46	4 50	19 86													2162	4664

Assessment Roll and Tax List of Real Property in the Second of Parsons

Cass County, Minnesota, for Taxes for the Year 1949.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Town or Block	Rsq.	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%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
A. J. Roberts & R. L. Sharpe		NE 1/4 of NE 1/4		15 139 30		40													
		NW 1/4 of NE 1/4 Lot 2				38 70													
State of Minnesota		SW 1/4 of NE 1/4																	
State of Minnesota		SE 1/4 of NE 1/4																	
Tom Curney		NE 1/4 of NW 1/4 Lot 3				25 20													
Roy & Gertrude Curney		NW 1/4 of NW 1/4 Lot 4 less that part of Rd.				40													
		SW 1/4 of NW 1/4 Lot 5 Plat of Ed. Burns																	
State of Minnesota		SE 1/4 of NW 1/4																	
Paul L. Britz		All Lot 4 being S. of Rd.																	
State of Minnesota		NE 1/4 of SW 1/4																	
Lloyd & Dagmar Bradfield		NW 1/4 of SW 1/4 Lot 6				28 60													
Thomas Scott		SW 1/4 of SW 1/4 Lot 7				39 70													
		SW 1/4 of SW 1/4				40													
State of Minnesota		NE 1/4 of SE 1/4																	
State of Minnesota		NW 1/4 of SE 1/4																	
J. P. Hackett	State of Minnesota	SW 1/4 of SE 1/4				40													
	State of Minnesota	SE 1/4 of SE 1/4 Lot 4				39 50													
						32 70													

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	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							15 20	36	15 56	1												15 56	
2							14 60	34	14 94	2												14 94	
3										3													
4										4													
5										5													
6							16 38	38	16 76	6	PAID IN FULL MAY 31 1950	1954 8										16 76	
7							21 70	50	22 20	7	PAID IN FULL MAY 31 1950	133 41										5 55	1st half paid. if 2 interest
8										8	PAID IN FULL OCT 1 1950	126 97										5 55	1110 78
9										9													
10										10													
11										11													
12							18 74	44	19 18	12	PAID IN FULL MAY 31 1950	78 72										19 18	
13							15 78	36	16 14	13	PAID IN FULL MAY 31 1950	79 96										16 14	
14							15 20	36	15 56	14	PAID IN FULL MAY 31 1950	79 96										15 56	
15										15													
16										16													
17										17													
18							15 20	36	15 56	18	FORFEITED												15 56 cancelled
19							15 78	36	16 14	19	FORFEITED												16 14
20							14 88	34	15 22	20													31 70

Keller's Point
Woodland
Des Moines Beach
Farrishoe Beach
Lur of Bay

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS					ASSESSED 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%				
H. E. + Frances M. Powers		NE 1/4 of NE 1/4	Lot 3	22	139	30	36	10	2m.	No											
		NW 1/4 of NE 1/4					40														
Donald Asplund		SW 1/4 of NE 1/4 less S. 3rds.					37														
		Part of Lot 4 platted as Nealan's Subdivision on Ring Lake																			
Tom E. + Amanda J. Nichie		6.75 ac. in NW cor. of Lot 4					6	75													
State of Minnesota		NE 1/4 of NW 1/4																			
Katherine Olga Norton		NW 1/4 of NW 1/4	Lot 11			39	40														
"		SW 1/4 of NW 1/4	Lot 2			35	10														
State of Minnesota		SE 1/4 of NW 1/4																			
Louise + Vera J. Barthol		S. 3rds. of SE 1/4 of NE 1/4 Lot 3rds. of Lot 4					6	00													
Edward Naaland		NE 1/4 of SW 1/4				40															
Oliver M. Barker		NW 1/4 of SW 1/4				40															
"		SW 1/4 of SW 1/4				40															
"		SE 1/4 of SW 1/4				40															
Henry + Anna Ohlberg		About 2 acs. of Lot 6					2														
Frank + Sue Replitch		NE 1/4 of SE 1/4	Lot 8			28	75														
Louis E. + Vera J. Barthol		NW 1/4 of SE 1/4	Lot 5 + 1 ac. of Lot 6			30															
Henry + Anna Ohlberg		SW 1/4 of SE 1/4	Lot 6 less 3 acs.			17	50														
Nellie M. Powers		SE 1/4 of SE 1/4	Lot 7 less part sold			18	50														
Rene M. Wackling		Part of Lot 7					3														

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead 4.56 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	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							23 68	54	24 22	2nd Half Paid	OCT 31 1950	13940		1211		1211							
2							15 20	36	15 56	1st Half Paid	MAY 31 1950	13360		778		778							
3							14 00	32	14 32	2nd Half Paid	OCT 31 1950	13240		1432		1432							
4										PAID IN FULL	MAY 1 8 1950	7606											
5									30 36	PAID IN FULL	FEB 2 9 1950	4188	3102										
6																							
7							17 96	42	18 38	PAID IN FULL	FEB 1 6 1950	1952	1838										
8							26 18	38	16 56	PAID IN FULL	FEB 1 6 1950	1952	1656										
9																							
10									57 12	2nd Half Paid	JUL 5 7 1950	1088		2904		2904							
11									15 20														1556
12									9 08														908
13									14 60														1460
14									36 10														3610
15									29 08	2nd Half Paid	OCT 10 1950	1266		1485		1485							
16									40 64	1st Half Paid	MAY 3 1 1950	7904				4064		142					
17									21 24														2170
18									45 64	2nd Half Paid	OCT 10 1950	1266		2305		2305							2387
19									24 26														
20									6 36	PAID IN FULL	MAY 3 1950	5314		650		650							
									226 90					6596	132 47		12742						9704
									1140														

Miller's Point
Woodland
Des Moines Beach
Foreshoe Beach
Lurey Bay

Assessment Roll

List of Real Property

Map
Lot 4 Sec 25-139-30
21.65 acres
This map is a record
not exact

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SECTION	TOWNSHIP	RANGE
Thomas A. & Emma Campbell Brown	L.R. Lippke	25	139	30
Clarence E. & Neva M. Bollett	A. L. Smith	25	139	30
Orrie W. & Robt. K. Rollins	Rollins	25	139	30
Lyle Thomas	Lippke	25	139	30
L.R. Lippke	Lippke	25	139	30
Olaf & Ruth Skinner	Lippke	25	139	30
Anthony H. & Helen Schroeder	Schroeder	25	139	30
Peter & Anna Kuback	Kuback	25	139	30
Sam & Martha Schroeder	Schroeder	25	139	30
Park Region Timber Co.	Timber Co.	25	139	30
Low D. & Peter M. Codner	Codner	25	139	30

ASSESSED VALUATIONS					FINAL EQUALIZED VALUE
ALL OTHER	MACHINERY	PERMANENTLY ATTACHED TO REAL ESTATE	TOTAL ASSESSED VALUE	Total Assessed Value as Equivalized by the Board of Review	
\$1,000 or less	Over \$4,000 and Non-Homestead	33 1/3%			Dollars
3 1/4%	25%	40%			

District No.	District No.	District No.	District No.	District No.	District No.	Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
1																						
2						1316	28		1344	PAID IN FULL	MAY 12 1950	5857		1344								
3						956			956	PAID IN FULL	APR 19 1950	4851		956								
4						2336	50		2386	PAID IN FULL	MAY 9 1950	5448		2386								
5						2060	44		2104	PAID IN FULL	MAY 31 1950	10557		2104								
6						4884	106	53	4990	PAID IN FULL	MAY 31 1950	7917		2833								2157 9373 Bal. due 21.57
7						128			128	PAID IN FULL	MAY 31 1950	8363		128								
8																						
9																						
10						1316			1316	PAID IN FULL	MAY 4 1950	5518		1316								
11																						
12						298	06		304	PAID IN FULL	MAY 25 1950	7673		304								
13						1528	32		1560	PAID IN FULL	MAY 4 1950	5579		1560								
14						3120	68		3188	PAID IN FULL	MAY 25 1950	7674		3188								
15						84	02		86													86
16						1528	32		1560													1560 71716
17																						
18																						
19																						
20						1954	368		1992					16119								3803

Cass County, Minnesota, for Taxes for the Year 1949.

Miller's Point
Woodland
Des Moines Beach
Kearsarge Beach
Lucy Bay
El...

Assessment Roll

Cass County, Minnesota, for Taxes for the Year 1949.

Form 301 (1948) - State of Minnesota

IN WHOSE NAME ASSESSED TO WHOM TRANSFERRED

C. M. Taylor

Nellie + Henry VanEge

State of Minnesota

Ole + Nellie Joss

Margaret E. + Edwin D. Bloom

John H. + Marie K. Spillane

Margaret + Charles J. Van Ege

Gloria C. Hamilton

Henry + Nellie VanEge

Moses + Lila Zaffke

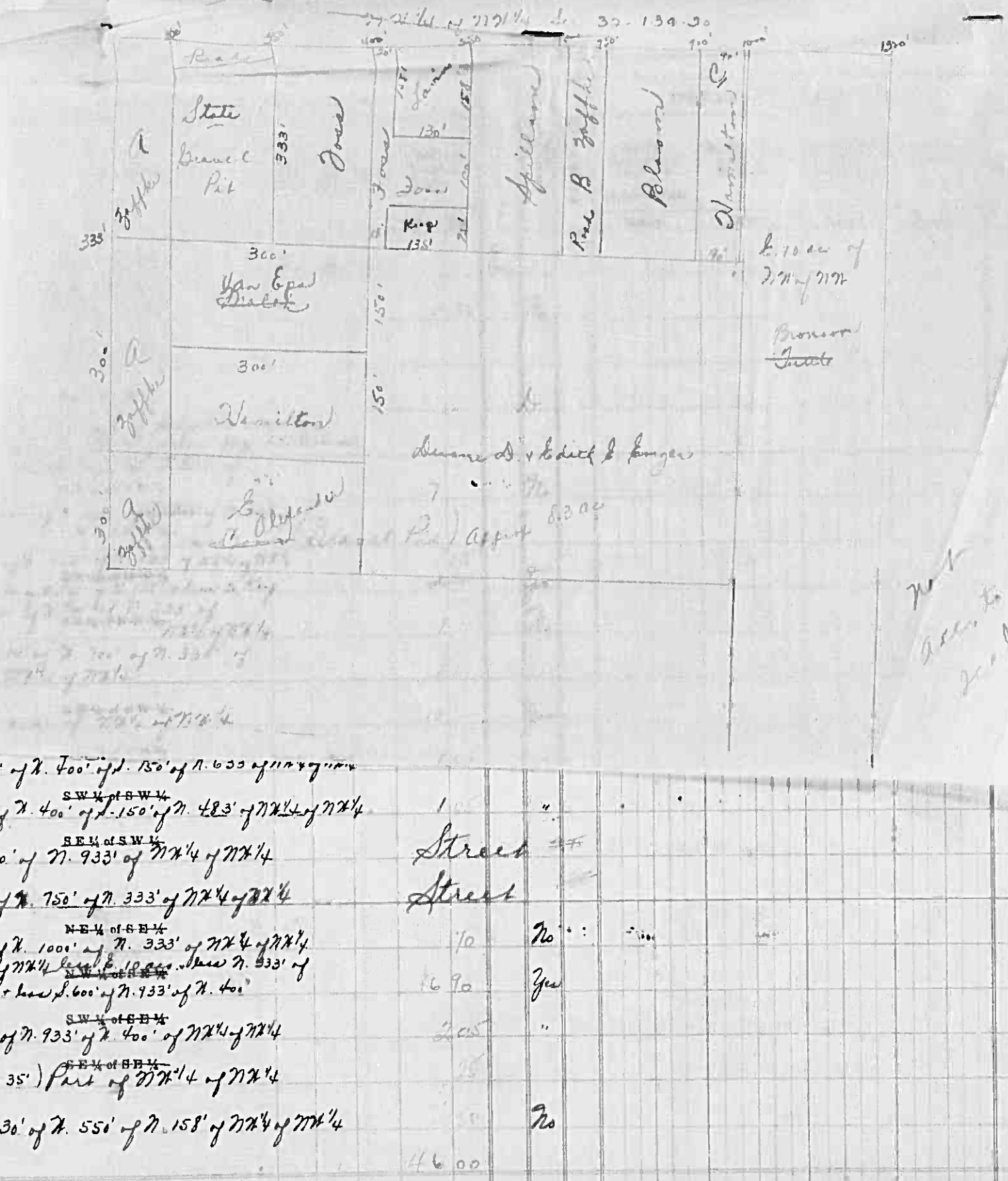
David H. + Betty J. Hamilton

Dwain D. + Edith E. Enger

Peter + Ethel Alexander

Clinton J. + Florence D. Keop

Emoch D. + Marie A. Lavine



ASSESSED VALUATIONS

REAL	ALL OTHER	MACHINERY	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%	Permanently Attached to Real Estate 33 1/3%	Dollars	Dollars

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate																	
1																							
2							4.34	10		4.44													
3																							
4																							
5																							
6							6.90	16		7.06		PAID IN FULL MAY 3 1 1950	8261			7.06							
7							6.90			6.90		2nd Half Paid OCT 3 1 1950	13178										
8							3.16	08		3.24		1st Half Paid MAY 3 1 1950	11357			3.45							
9																							
10							5.74	12		5.86		2nd Half Paid OCT 3 1 1950	14097			2.92							
11							3.36			3.36		1st Half Paid MAY 3 1 1950	9505										
12							5.14			5.14		PAID IN FULL APR 10 1950	4611			3.36							
13							6.52			6.52		PAID IN FULL APR 19 1950	4854			6.52							
14																							
15																							
16							1.98	04		2.02		PAID IN FULL MAY 3 1950	5119			2.02							
17							4.74			4.74		PAID IN FULL DEC 2 1 1950	14453										
18							4.14			4.14		PAID IN FULL OCT 3 1 1950	13939										
19																							
20							2.36	06		2.42		PAID IN FULL APR 30 1950	5074			2.42							
							4.94	56		5.50						2.97							
							5.74			5.74						4.74							

Miller's Point
Woodland
Des Moines Beach
Horseshoe Beach
Lury Bay
Elm

Assessment Roll and Tax List of Real Property in the Second of Lawrence

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS							FINAL EQUALIZED VALUE	
		Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land	Machinery Permanently Attached to Real Estate	RURAL		ALL OTHER		Machinery Permanently Attached to Real Estate		TOTAL ASSESSED VALUE
								Land Exclusive of Structures and Improvements	Buildings and Other Structures	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%			
Frank E. + Florence W. Daulton			1											
"			2											
"		71.66 2/3 of	3											
Richard A. + Irene M. Miller		71.66 2/3 of	4											
Hattie B. Weston		51.33 1/3 of Lot 3 + 71.33 1/3 of	4											
Luelle + R. H. De Marco			5											
Jay Conroy			6											
Fred O. + Jessie N. Lorenz			7											
"			8											
"			9											
"			10											
"			11											
"			12											
"			13											
Chas. J. Lund			13											
"			14											
"			15											
"			16											
"			17											
"			18											
"			19											
"			20											

Cass County, Minnesota, for Taxes for the Year 1949.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead Mills	State Tax on Non-Homestead 4.58 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Delinquent on First Monday in January 1951	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						96			20.38	44	20.82	1 PAID IN FULL	MAY 9 1950	5441		20.82						
2						136			21.88	62	29.50	2 PAID IN FULL	MAY 26 1950	6964		29.50						
3						12			2.54	06	2.60	3 PAID IN FULL	MAY 24 1950	6964		2.60						
4	SOLD FOR TAXES					12			2.54	06	2.60	4									2.60	
5						60			12.74	28	13.02	5 PAID IN FULL	JAN 19 1950	159	13.02							
6						60			12.74	28	13.02	6 PAID IN FULL	MAY 11 1950	6030		13.02						
7						60			12.74	28	13.02	7 PAID IN FULL	JAN 18 1950	136	13.02							
8						12			2.54	06	2.60	8 1st Half Paid	OCT 17 1950	1273		1.30						
9						296			62.84	136	64.20	9 1st Half Paid	MAY 28 1950	6782		32.10						
10						12			2.54	06	2.60	10 2nd Half Paid	OCT 17 1950	1273		1.30						
11						12			2.54	06	2.60	11 1st Half Paid	MAY 28 1950	6782		1.30						
12						12			2.54	06	2.60	12 1st Half Paid	MAY 28 1950	6782		1.30						
13						22			2.54	06	2.60	13 1st Half Paid	OCT 17 1950	1273		1.30						
14						186			39.48	86	40.34	14 PAID IN FULL	MAY 5 1950	5319		40.34						
15																						
16																						
17																						
18																						
19																						
20																						
									207.58	4.54	212.12					26.04	144.88		38.62			2.60

Wilmere Beach
Woodland
Des Moines Beach
Horseshoe Beach
Turvey Bay
El...

Assessment Roll and Tax List of Real Property in the Lawson of Powers

Cass County, Minnesota, for Taxes for the Year 1949.

Miller's Point
Woodland
Des Moines Beach
Horseshoe Beach

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	
		Subdivision	Sec. or Lot	Town or Block	No. of Acres	LAND	BUILDINGS	MACHINERY	TOTAL	RURAL		ALL OTHER		MACHINERY		TOTAL
										Up to \$4,000	Over \$4,000	Up to \$4,000	Over \$4,000			
		Horseshoe Beach (Part of Lot 1 Sec. 21-139-30)								20%	33 1/3%	25%	40%	33 1/3%		
Nellie B. Bjork			1													
Land + Nellie Bjork			2													
L.A. + Madeline C. Brown			3													
			4													
		Beulah Blough	5													
Verna Vislou			6													
Verna Vislou			7													
			8													
			9													
			10													
			11													
J.H. + Margaret Milroy			12													
			13													
			14													
			15													
Don O. Newland			16													
			17													
			18													
Frank Karl			19													
			20													

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
							45.8 Mills																
			96				2038	44	2082	1	PAID IN FULL	MAY 31 1950	7989		2082								
			8				170	04	174	2	PAID IN FULL	MAY 31 1950	7989		274								
			8				170	04	174	3	PAID IN FULL	FEB 28 1950	3071		174								
			8				170	04	174	4	PAID IN FULL	FEB 28 1950	3071		174								
			8				170	04	174	5	PAID IN FULL	FEB 28 1950	3071		174								
			8				170	04	174	6	PAID IN FULL	FEB 28 1950	3071		174								
			8				170	04	174	7	PAID IN FULL	FEB 28 1950	3071		174								
			8				170	04	174	8	PAID IN FULL	FEB 28 1950	3070		174								
			8				170	04	174	9	PAID IN FULL	FEB 28 1950	3070		174								
			85				1804	38	1842	10	PAID IN FULL	FEB 28 1950	3070		1842								
			8				170	04	174	11	PAID IN FULL	FEB 28 1950	3070		174								
			174				3694	80	3774	12	PAID IN FULL	FEB 28 1950	3073		3774								
			8				170	04	174	13	PAID IN FULL	FEB 28 1950	3073		174								
			8				170	04	174	14	PAID IN FULL	FEB 28 1950	3073		174								
			8				170	04	174	15	PAID IN FULL	FEB 28 1950	3073		174								
			1010				21444	462	21906	16	PAID IN FULL	APR 8 5 1950											
			8				170	04	174	17	PAID IN FULL	APR 8 5 1950	5030		22254								Paid Under Protest
			8				170	04	174	18	PAID IN FULL	APR 8 5 1950											
			21 30				636		636	19	PAID IN FULL	Jan 3 1950	1	636									
			21 5				106		106	20	PAID IN FULL	Jan 3 1950	1	106									
			35				1472		1472														
			1512				32102	680	32782					8772	24510								

Wildmere Beach

Forest Lake

Lawson Beach

Elmore

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

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DESCRIPTION OF PROPERTY		TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE				
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	No. of Acres	Town or Block	No. of Sections	No. of Lots	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	Dollars
									Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
	Lot 4, Sec. 20 - 139 50 Haskell's Lakeshore on Rainy Lake															
Elias Haslund		2														
Barbara L Lee		2														
Donald Asplund		3														
Elias Haslund		4														

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	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	7						138	04		142	1												142		
2	35						69	16	✓	706	2	PAID BY FULL APR 25 1950	5029	706	✓										
3	7						138	04	✓	142	3	PAID IN FULL MAY 18 1950	7006	142	✓									142	
4	7						138	04		142	4														
5											5														
6											6														
7											7														
8											8														
9											9														
10											10														
11											11														
12											12														
13											13														
14											14														
15											15														
16											16														
17											17														
18											18														
19											19														
20											20														
											1104	28		1132										284	

Waldmere Beach
Des Moines
Horseshoe Beach
Luroy Bay
El Sueno

