

ASSESSMENT & TAX LIST

Powers

1943

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

APR 9

1943.

County, Minn.,

CASS

H. D. Riley Assessor of the Town of Cass

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. Peterson 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 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 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 all of his *** personal property...

Sec. 273.27. Certain personal property; where listed. All mines, sawing machines, washing apparatus of members of the family, and all personal property used by the owner for personal and domestic purposes shall be listed in the district where the same is usually kept.

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 the 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 in the town or district in which the farm is situated...

Sec. 273.31. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise acquired by him for the purpose of manufacturing or otherwise...

Sec. 273.44. Estates of decedents. The personal property of a decedent shall be listed and assessed at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed 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 moved between May and July. The owner of personal property removing from one county, town, or district to another between the first of May and the first of July shall be listed in the town or district to which he removes...

tract to another between May 1 and July 1, shall be assessed in either of the two counties in which the property is situated...

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be ascertained from the facts, the assessor shall list the property in the county, town, or district in which he resides, unless he be a resident of another county, town, or district...

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall verify the same by a sworn statement of all personal property owned by him on May 1 of the current year...

Sec. 273.68. Failure to obtain list. In case of failure to obtain a list for taxation, the assessor shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true and correct value...

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, in any dwelling house, building, or structure, and view the same and the property therein.

Sec. 620.05. Making statement regarding taxes. Every person who, in making any return or statement, is required to state the amount of any tax or assessment, who shall willfully make any statement as to any material which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.43. Classification of property-Subdivision 1. How assessed. All real and personal property subject to a general property tax and not subject to any tax on the basis of value shall be hereby classified for purposes of taxation as follows:

Subdivision 2. Class 1. Iron ore which has been mined or unmined iron ore, and all other iron ore, shall be listed and assessed at fifty per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate on which it is situated...

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided in subdivisions 5, 6, 7, 8, and 9, shall be listed and assessed at 25 per cent of the full and true value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 3b. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner for the raising of crops, shall be listed and assessed at 20 per cent of the full and true value thereof.

Subdivision 7. Class 4. All property not included in the preceding subdivisions shall be listed and assessed at 25 per cent of the full and true value thereof.

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. He shall print in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the acreage, the owners, if to him known, and, if unknown so stated opposite each tract or lot, the number of acres, and the location 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 the office of the county auditor on a day to be fixed by the Commissioner of Taxation for the purpose of receiving the returns as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation therefor such service the sum of four dollars 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.

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 1/4 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

Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1943.

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/4 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

FORM 3 1/2 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS		
		Sec. or Lot	Twp. or Block	Range	Number of Acres of Land Acres 100ths		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/4 per cent Class 4 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
See Page 72 - Note.															
" " 73 -															
Division of Property															
Edwin H. Johnson					SW of NE Sec 3 T22 R30	NH	203		203		68				
					Lot 4 Sec 6.75 ac + Sec 5.3 ac		89		89		29				
Alvin E. Johnson					Sec 3 SW of NE + Sec 3 NW of NE		60		60		20				
					of Lot 4		352				117				
Swigge E. Johnson, Jr.					NE of NE Sec 2.21 ac.	H	228		228		46				
Lyle O. + Coral V. Johnson					227' N + S. + 430' E + W. in NE Cor. of NE of NE	NH	66		66		22				

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 Powers in said County for the year A. D. 1943,
 as specified above and amounting to six thousand three hundred
 eighty 2/100 dollars.
 W. J. McKeown
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. G. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Township
 of Powers 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. McKeown
 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

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 delin-
 quent for said year.

(SEAL) _____ County Auditor.

Assessor's

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

FORM 34

NAME OF OWNER

FUNDS	MARCH SETTLEMENT 19.....	JUNE SETTLEMENT 19.....	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 1942 to First Monday in Jan. 1943	REDUCTIONS	Included in Calculations	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19.....
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	2455 821	4914 2231	1531 813	154 122						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, Sewer	14851 3080 24091 13277 411	40342 8366 65439 36066 1115	14701 3049 23847 5143 406	2197 456 3564 1964 61						
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Telephone	2738 684 3423	7436 1859 9295	2710 677 3387	405 101 506						
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B.D.	685 24529 6844 6844 5475 2053	1859 40091 18591 18591 14893 5597	678 14078 6775 6775 5420 2032	101 2049 1012 1012 810 304						
Money and Credits,										
	112260	277645	100022	14818	4623	32876			5531	101449

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency C.O.	B.D.	TOTALS
MARCH SETTLEMENT	Un.	142 542	2847 21682	1424 5420	1424 5420	1139 4226	7104 29026
	Totals	685	24529	6844	6844	5475	46430
JUNE SETTLEMENT	Un.	1669 196	33372 7619	16686 1905	16686 1905	13349 1524	86768 12714
	Totals	1859	40991	18591	18591	14873	100482
NOVEMBER SETTLEMENT							
	Totals						
NOVEMBER to JANUARY	Un.	101	2049	1012	1012	810	5288
	Totals						5288
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 \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Form 4 CD WALKER-DAVIS COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Henry Frost, Frank G. Sutherland, Helen Coward Hodrich, and State of Minnesota.

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, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax amounts and payment dates.

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 WALKER-BAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec, Town, Range, Acres, Mths), ASSESSOR'S VALUATION (True and Full Value of Lands, Structures & Improvements, Total True and Full Value of Lands, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Lands, Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation), SOLD FOR TAXES.

Handwritten names: Aaron Zaffke, Arnold Vaeret, May Bundy Johnson, State of Minnesota, Jean Mc Dowell, Aaron Zaffke, C. L. Curry, Aaron Zaffke, Jean Mc Dowell, Arnold Vaeret, Aaron Zaffke, Arnold Vaeret.

Handwritten notes: S. 15 ac. of NW 1/4 of SW 1/4, N. 25 ac. of NW 1/4 of SW 1/4.

SOLD FOR TAXES Abell #1828

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, State Tax on Non-Homestead, 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.

Handwritten tax data: 1 \$ 73, 2 \$ 91, 3 \$ 91, 4 111, 6 \$ 85, 8 976, 9 \$ 58, 11 \$ 91, 12 50, 13 102, 14 \$ 287, 15 51, 16 111, 17 \$ 91, 18 \$ 122, 19 227, 20 \$ 989, 7A 705, 1694. Includes payment dates like JUN 30 1944, JUN 28 1944, AUG 9 1944.

1546

