

ASSESSMENT & TAX LIST

Remer

1943

DIRECTIONS TO ASSESSOR

CASS

County, Minn.,

APR 9

1943

OFFICE OF COUNTY AUDITOR,

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the said Jaxon Assessor of the Jaxon County, Minnesota

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.

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 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 all of his personal property.

2. If the property of a person is wholly or partly controlled by him as agent or attorney, * * *

3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

4. The property of a corporation whose assets are in the hands of a receiver, or of a partnership, shall be listed by the partner or officer thereof.

5. The property of a firm or company, by a partner or agent thereof, by such agent in the name of his principal, as merchant, agent, or otherwise in this chapter.

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 owner, agent or trustee resides.

Sec. 273.27. Certain personal property, where listed. All household, office, and other personal property, including automobiles, motor vehicles, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed at the owner's residence, which shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a business carrier, 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 in the town or district in which the farm is situated, he shall list the same in the town 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 each of them in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed in the town or district where the same are located, and assessed as personal property in the town or district where situated.

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 town, shall be listed and assessed where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. The personal property of electric light and power companies, and of other individuals and corporations, shall be listed and assessed in the town or district where the same are situated, and assessed as personal property in the town or district where situated.

Sec. 273.42. Merchants. Goods, wares, and other personal property, including stock, shall be listed and assessed in the town or district where the same are situated, and assessed as personal property in the town or district where situated.

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

Sec. 273.45. Partners under Guardianship. The personal property of a partner under guardianship shall be listed and assessed at the place of listing before his appointment.

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

Sec. 273.48. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.49. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.50. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.51. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.52. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

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Sec. 273.54. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.55. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.56. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.57. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.58. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.59. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.60. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.61. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.62. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.63. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.64. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

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Sec. 273.67. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.68. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.69. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.70. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.71. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.72. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Sec. 273.73. Where listed in case of doubt. In case of doubt in respect to another between May 1 and July 1, shall be assessed in the town or district in which the property is situated, and assessed as personal property in the town or district where situated, although in this state shall be listed and assessed in any district where the same are situated.

Assessor's R

FORM 26

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 Remer in said County for the year A. D. 1943,
 as specified above and amounting to two thousand fifty nine ⁸⁴/₁₀₀ Dollars
W. J. McKeown
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____
 of _____ 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,

 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 1944, 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.

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Lounship OF Remer

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES									
	Valuation of Money and Credits Dollars	Value of Lands other than Town Lots including Structures Dollars	Value of Town and City Lots including Structures thereon Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	State Rev. Mills	State Sch'l. Mills	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Sewer Mills	Total Rate of County Tax Mills	Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Fire Mills	Total Rate of Town Tax Mills			
C-#1		6723	572	1420	8715					7.17	21.7	4.5	35.2	19.4	.6	81.4	5.	15.	1.	26.2	5.	57.70			
		6723	572	1420	8715					5.4															

RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES									
Local 1 Mill	Special	State Loan	Def.	Spec. Bonds	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def.	Spec. Bonds	Total School Taxes	FUNDS	Rate	Amounts				
1. 15.	23.	23.	25.	32.	96.	230.8	672	12085	15463	16808	21574	64542	State Revenue,						
1. 30.	23.	25.	32.	111.	246.8	199	5976	4572	4980	6374	22111	1836	State School,						
												1046	Teachers Insurance,						
												18914	State Debt—Non-Homestead,						
												3924	State Debt—Homestead,						
												30677	County Revenue,						
												1609	County Road and Bridge,						
												24	County Welfare,						
												4360	Bonds and Interest						
												13074	Sewer						
												874	Town Revenue,						
												22835	Town Road and Bridge,						
												4358	Town Drag,						
													Town State Loan,						
													Here Total						
													School Local 1 Mill,						
													School Special,						
													School State Loan,						
													Delinquency						
													Special Bonds						
													Money and Credits,						

Total Number of Acres 3111.35
 State of Minnesota, }
 COUNTY OF CASS }
 Auditor of said County and State aforesaid: do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the County of Remer, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1943.
 Witness my hand and official seal, this DEC 31 1943 day of December, A. D. 1943.
L. C. Peterson
 County Auditor.



230
235
245
250

871 16081 20045 21788 27888 86653 205984

Assessor's

COLLECTIONS OF TAXES OF 1943

Township of Remer

CASS COUNTY, MINNESOTA

FORM 216

FUNDS	MARCH SETTLEMENT 1943	JUNE SETTLEMENT 1943	NOV. SETTLEMENT 1943	Amount Collected from Nov. 1942 to First Monday in Jan. 1943	REDUCTIONS	Infected Cancellations	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1943
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	634 275	564 369	101 77	35						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, Sewer	4976 1032 8071 4148 138	6666 1382 10813 5960 182	1756 364 2848 1569 77	625 130 1014 559 17						
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Sire	1116 3439 229 6008 1116	1536 4608 307 9049 1536	405 1214 50 2120 405	144 432 29 755 144						
School Local 1 Mill, School Special, School State Loan, Deficiency S. & S. Spec. Bonds	221 5062 5274 5732 3876 3461	308 5562 7066 7680 9830	81 1323 1861 2020 2589	28 432 662 720 922						
Money and Credits,										
	55178	72419	18882	6648	3128	7882				41847

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	S. & S.	Spec. Bonds	TOTALS
MARCH SETTLEMENT	61	122 109	1817 3242	2786 2488	2028 2704	3876	3461	11629 12007
	Totals	231	5062	5274	5732	3876	3461	23636
JUNE SETTLEMENT	61	244 64	3654 1908	5602 1463	6090 1590		2035	23386 7060
	Totals	308	5562	7066	7680		9830	20446
NOVEMBER SETTLEMENT								
NOVEMBER to JANUARY	C.T.	28	432	662	720		922	2764
	Totals							2764
ADDITIONS								
	Totals							
REDUCTIONS								
	Totals							

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Cass County, Minnesota, for Taxes for the Year 1943.

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 Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, 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.

Schultz Bros. Frank Schultz Christine Greene Skelley Bros. Frank Schultz Williams Hanger John E. & Anna Ecklund Frank Schultz Richard W. Pohl Donald & Cecelia Johnson Lawrence Jrs. & Hannah Perkins U. S. of America Donald & Cecelia Johnson John W. Hanger James Meyers Roy M. Pohl Gordon W. & Love Johnson Walter C. & Kathryn Johnson

NE 1/4 of NE 1/4 Lot 2 less 20 acres NW 1/4 of NE 1/4 SW 1/4 of NE 1/4 SE 1/4 of NE 1/4 less 1/2 acres 20 acres of Lot 2 NE 1/4 of NW 1/4 Lot 3 N. 20 acres of Lot 4 NW 1/4 of NW 1/4 SE 1/4 of NW 1/4 1/2 ac. in SE 1/4 NE 1/4 N. of filling station less 150' x 82' 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 1 ac. of SE 1/4 NE 1/4 W. of filling station NE 1/4 of SE 1/4 NW 1/4 of SE 1/4 SW 1/4 of SE 1/4 SE 1/4 of SE 1/4 150' x 82' in SE 1/4 of NE 1/4 SE 1/4 of SW 1/4 of NW 1/4

See next page for Balance of Sec. 2

Table with columns: District No., District Rate, District No., District Rate, District No., District Rate, District No., District Rate, Rate and Tax Less Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, 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.

Balance paid

8414

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Form 4 CD WALKER-BAYNE COMPANY, MINNEAPOLIS

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 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.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Cass County, Minnesota, for Taxes for the Year 1943.

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 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Form 4 CD DALLAS-BAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec., Town, Range, Acres, Molls, No. School District, Indicate Homestead), ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Land, Total Assessed Value as Equalized by the Board, Total Assessed Value as Equalized by the Department of Taxation), SOLD FOR TAXES.

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, etc.), 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.

