

ASSESSMENT & TAX LIST

Salem

1949

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR.

1949.

County,

Assessor of the... 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. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, and all 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... 1. Every person of full age and sound mind, being a resident of this state, shall list all of his... personal property.

Sec. 273.23. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property held by the owner for personal and domestic purposes, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.24. Estates of decedents. The personal property pertaining to the business of a decedent or of a manufacturer or merchant, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, controlled or operated by such person, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.25. Electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the city or village in which the same are located, or in the city or village in which the main office of the company is located, or in the city or village in which the principal place of business of such company is located, or in the city or village in which the principal place of business of such company is located.

Sec. 273.26. Merchants; consignees. Every merchant required to list for taxation any property the product of this state, or the product of any other state, or the product of any other country, shall list such property, and deliver or forward, if so directed, to the assessor, a true and correct copy of such property, and deliver or forward, if so directed, to the assessor, a true and correct copy of such property.

Sec. 273.27. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed site in any city, village, or township, shall be listed and assessed in the city, village, or township in which the same are located, or in the city, village, or township in which the main office of the company is located, or in the city, village, or township in which the principal place of business of such company is located.

Sec. 273.28. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed site in any city, village, or township, shall be listed and assessed in the city, village, or township in which the same are located, or in the city, village, or township in which the main office of the company is located, or in the city, village, or township in which the principal place of business of such company is located.

Sec. 273.29. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed site in any city, village, or township, shall be listed and assessed in the city, village, or township in which the same are located, or in the city, village, or township in which the main office of the company is located, or in the city, village, or township in which the principal place of business of such company is located.

Sec. 273.30. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed site in any city, village, or township, shall be listed and assessed in the city, village, or township in which the same are located, or in the city, village, or township in which the main office of the company is located, or in the city, village, or township in which the principal place of business of such company is located.

Sec. 273.31. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed site in any city, village, or township, shall be listed and assessed in the city, village, or township in which the same are located, or in the city, village, or township in which the main office of the company is located, or in the city, village, or township in which the principal place of business of such company is located.

Sec. 273.32. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed site in any city, village, or township, shall be listed and assessed in the city, village, or township in which the same are located, or in the city, village, or township in which the main office of the company is located, or in the city, village, or township in which the principal place of business of such company is located.

Sec. 273.33. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed site in any city, village, or township, shall be listed and assessed in the city, village, or township in which the same are located, or in the city, village, or township in which the main office of the company is located, or in the city, village, or township in which the principal place of business of such company is located.

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Sec. 273.37. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed site in any city, village, or township, shall be listed and assessed in the city, village, or township in which the same are located, or in the city, village, or township in which the main office of the company is located, or in the city, village, or township in which the principal place of business of such company is located.

Sec. 273.38. Failure to obtain list. In case of failure to obtain a list for taxation as required by law, the assessor shall assess the property as if it were listed and assessed in the district where the same is usually kept.

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Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books under this chapter.

Minnesota Statutes 1945, Section 273.03, as amended. 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.

The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 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.

The forms in this book are prescribed for the 1949 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Assessment of 1

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

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

Paul D. Jewell, County Treasurer, J.M.P.

Jan. 2, 1947.

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 Salem 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 receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully, Paul D. Jewell, County Treasurer, J.M.P.

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 1949.

WITNESS my hand and official seal, the _____ day of _____ 1950.

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of _____ 194____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1949; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) _____ County Auditor.

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE TOWN OF Salem

COUNTY OF CASS, STATE OF MINNESOTA

Main table with columns for School District No., Valuation by School Districts, Rate of State Taxes, Rate of County Taxes, Rate of Town Taxes, Rate of School Taxes, Local 1 Mill and Special School Taxes by Districts, and All Other Taxes. Includes handwritten entries for 'Un' and 'Assessed Value'.

Handwritten calculations: 255.64 / 4.58 = 260.19; 240.61 / 4.58 = 245.19

Official signature and seal area: Total Levy, \$ 2422.52; Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Town of Salem, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1949.

Signature: L. C. Peterson, County Auditor; By Helen Gibson, Deputy

SEAL

Summary totals: 986 17324 42398 2465 9960 7888 80921 2422.52

Total Taxes Real Estate 2006.98; Pers. Prop. 415.54; Total 2422.52

