

Assessment & Tax List - 1955

Salem

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, County, Minn., 1955.

To Assessor of the ... According to the requirements of law, I herewith deliver to you the Assessment Books for the ... for the year 1955, as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make return thereof as required by the laws of the State of Minnesota prescribing the duties of the assessor.

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 1953)

Sec. 272.01. PROPERTY SUBJECT TO TAX. All real and personal property in this state, and all personal property of persons residing therein, shall be 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 on the first day of 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.

Sec. 273.30. Farm property of non-resident. When the owner of real estate in this state, or of a farm or other personal property, is a non-resident, the assessor shall list the property as if it were owned by the owner.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereon, situated upon any railroad, shall be listed and assessed as personal property in the town or district where operated and exclusively controlled by such company, which shall be listed and assessed as personal property in the town or district where the property is located.

Sec. 273.33. Pipeline companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located, without regard to where the pipe line or other place of business of the company may be located.

Sec. 273.35. Electric Light and Power Companies and other utility companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where located, without regard to where the principal or other place of business of the company is located.

Sec. 273.36. Merchants; Consignees. Every merchant required to list his property shall also list the value of the property pertaining to his business in the town or district where the property is located for taxation in any property assessment book.

Sec. 273.37. Pipeline companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.38. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located, without regard to where the pipe line or other place of business of the company may be located.

Sec. 273.39. Electric Light and Power Companies and other utility companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where located, without regard to where the principal or other place of business of the company is located.

Sec. 273.40. Merchants; Consignees. Every merchant required to list his property shall also list the value of the property pertaining to his business in the town or district where the property is located for taxation in any property assessment book.

Sec. 273.41. Pipeline companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.42. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located, without regard to where the pipe line or other place of business of the company may be located.

Sec. 273.43. Electric Light and Power Companies and other utility companies. The personal property of electric light and power companies shall be listed and assessed in the town or district where located, without regard to where the principal or other place of business of the company is located.

Sec. 273.44. Merchants; Consignees. Every merchant required to list his property shall also list the value of the property pertaining to his business in the town or district where the property is located for taxation in any property assessment book.

Sec. 273.02. PROPERTY SUBJECT TO TAX. All real and personal property in this state, and all personal property of persons residing therein, shall be taxable, except such as is by law exempt from taxation.

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Minnesota Statutes 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes 1953, Section 273.03. 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. . . .

Minnesota Statutes 1953, Section 273.04. 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 attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meetings, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day 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 1955 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

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

Cass County, Minnesota, for Taxes for the Year 1955.

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

