

ASSESSMENT & TAX LIST

Thunder Lake

1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1948.

County, Minn.

Assessor of the _____

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

for the year 1948, containing a list of all 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 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 1945)

Sec. 273.01. PROPERTY SUBJECT TO TAXATION. 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 with reference to its value on May 1, and if acquired on that day, shall be listed by the persons acquiring it.

Sec. 273.02. 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 and assess the real estate owned by him in the town, ward, or district where he resides, unless he shall make it appear that it is owned and assessed by another person residing in the same town, ward, or district.
- 2. He shall also list and assess, and in the name of his principal, all money and other personal property loaned, loaned, or otherwise entrusted by him as agent or attorney.
- 3. The assessor, or the owner, or the person having such property in charge by the guardian, or by the person having such property in charge by the trustee, or of the estate of a deceased person, by the executor or administrator, or by the receiver, or by the assignee, shall list and assess in the name of the owner.
- 4. The proprietor of a corporation whose assets are in the hands of a receiver, or of a trustee, or of a receiver, or of an assignee, shall list and assess the same as if they were owned by the proprietor, or by the receiver, or by the trustee, or by the assignee.
- 5. The property of a partnership, or of a corporation, shall be listed and assessed in the name of the partnership, or of the corporation, by a partner or agent thereof.
- 6. The property of a firm or company, by a partner or agent thereof.
- 7. The property of a partnership, or of a corporation, shall be listed and assessed in the name of the partnership, or of the corporation, by a partner or agent thereof.
- 8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town, ward, or district where owned, loaned, or otherwise entrusted, or in which the principal place of business of such person is located.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used 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. 273.29. 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 his business is carried on.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property conveyed with a farm does not reside in this state, the same shall be listed and assessed in the town or district in which the farm is situated.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon or adjacent to any railroad company which are not in good faith owned, used, or controlled by the railroad company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline companies. Personal property of gas, steam, electric, or other pipeline companies shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.35. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, or of telephone companies, or of companies having in charge the transmission of electric power, shall be listed and assessed in the town, ward, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, or of telephone companies, or of companies having in charge the transmission of electric power, shall be listed and assessed in the town, ward, or district where the same is usually kept.

Sec. 273.37. Property moved between counties, town, or district. Personal property moved between counties, town, or district, shall be listed and assessed in the county, town, or district from which it was removed.

Sec. 273.43. Classification of property. Property shall be classified for purposes of taxation as provided by this section.

Class 1. From one whether mixed or unmixed, or unmixed with real estate, consisting of a tract or part of the real estate in which it is located, and all other real estate.

Class 2. All direct products of the blast and open hearth furnaces, blast furnaces, or blast non-bessmer ovens, or of other processes, when they are concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

Class 3. All agricultural products, except as provided by this section, when they are concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

Class 4. All personal property, except as provided by this section, when it is concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

Class 5. All personal property, except as provided by this section, when it is concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

Class 6. All personal property, except as provided by this section, when it is concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

Class 7. All personal property, except as provided by this section, when it is concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

Class 8. All personal property, except as provided by this section, when it is concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

Class 9. All personal property, except as provided by this section, when it is concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

Class 10. All personal property, except as provided by this section, when it is concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

Class 11. All personal property, except as provided by this section, when it is concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

Class 12. All personal property, except as provided by this section, when it is concentrated and placed in a container, or otherwise prepared by law. The real estate in which it is located, and all other real estate, shall be assessed in accordance with the provisions of class three, three-fourths of the value of the real estate in which it is located, and the value of the stock in which it is located.

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 8067.46
Additions	- - - - -	\$ _____
<i>CANCELLED</i>		
Abatements	- - - - -	\$ 51.94
		\$ 89.94
		\$ 7725.58

COLLECTIONS

March Settlement	- - - - -	\$ 1,342.00
June Settlement	- - - - -	\$ 412.35
November Settlement	- - - - -	\$ 1,437.33
January Settlement	- - - - -	\$ 27.82
		\$ _____
Over Collected	- - - - -	\$ 22.62
Under Collected	- - - - -	\$ _____
Delinquent	- - - - -	\$ 1,013.70
Total	- - - - -	\$ 7,721.58

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Thunders Lake in said County for the year A. D. 1948, as specified above and amounting to _____ Dollars

Paul D. Jewell
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 1948.

WITNESS my hand and official seal, the _____ day of _____ 1949.

(SEAL) _____ County Auditor.

January 2 1949

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 Thunders Lake in said County for the year 1948, 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 hereby certify that on the first Monday in January 1950, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1948; 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 delinquent for said year.

(SEAL) _____ County Auditor.

TABULAR SCHEDULE OF VALUATIONS,
LEVIED IN THE Township of Thunder Lake OF Thunder Lake

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										RATE OF							
	Agricul- tural Lands	Non-Agricul- tural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Rev.	Rt. & B.	Wel- fare	Bonds and Int.	Sk. S.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loans	Fire En. R.	Fire En. R.	Bonds and Int.	Total Rate of Town Tax	Local	Spe- cial	State Loan	Defi- ciency	Tui- tion	Trans- portation	Sk. S.	Sk. S.	Local	Spe- cial	
<u>Un</u>	Dollars <u>24568</u>	Dollars <u>8397</u>	Dollars <u>4159</u>	Dollars <u>37124</u>	Mills <u>2.91</u>	Mills <u>23.4</u>	Mills <u>7.2</u>	Mills <u>48.5</u>	Mills <u>7.9</u>	Mills <u>6.5</u>	Mills <u>93.5</u>	Mills <u>7.</u>	Mills <u>12.1</u>	Mills <u>6.</u>	Mills <u>5.</u>	Mills <u>5.</u>	Mills <u>30.1</u>	Mills <u>1.</u>	Mills <u>15.</u>	Mills <u>1.</u>	Mills <u>30.</u>	Mills <u>40.</u>	Mills <u>1.8</u>	Mills <u>14.7</u>	Mills <u>10.</u>	Mills <u>10.</u>	Mills <u>1.</u>	Mills <u>15.</u>	Mills <u>30.</u>	
Assessed Value Homestead	Rural <u>6196</u>	All Other	Personal Property	Total <u>6196</u>																										
Non-Homestead	<u>26769</u>		<u>4159</u>	<u>30928</u>																										
Total	<u>32965</u>		<u>4159</u>	<u>37124</u>																										

209.01
286
212.87

224.01
386
277.87

SCHOOL TAXES		LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										TAXES LEVIED					
Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def. Transp.	Tuition	Transportation	Sk. S.	Sk. S.	Local	Spe- cial	State Loan	Defi- ciency	Tui- tion	Trans- portation	Sk. S.	Sk. S.
<u>82.5</u>	<u>209.01</u>	<u>2456</u>	<u>36852</u>	<u>98272</u>	<u>4422</u>	<u>36115</u>	<u>24568</u>	<u>202685</u>	<u>122420</u>								
<u>97.5</u>	<u>224.01</u>	<u>1256</u>	<u>37668</u>	<u>50224</u>	<u>2260</u>	<u>18457</u>	<u>12556</u>	<u>202685</u>	<u>122420</u>								
		<u>3711</u>	<u>74520</u>	<u>148496</u>	<u>6682</u>	<u>54572</u>	<u>37124</u>	<u>325105</u>									

ALL OTHER TAXES		
FUNDS	Rate	Amounts
State-Non-Homestead, State-Homestead,		<u>10767</u> <u>12022</u> <u>22789</u>
County Revenue, County Road and Bridge, County Welfare, Bonds and Interest		<u>86870</u> <u>26729</u> <u>180031</u> <u>29328</u> <u>24131</u> <u>3471.09</u>
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Fire Lan. Rd		<u>25987</u> <u>44920</u> <u>3712</u> <u>18562</u> <u>18562</u> <u>117.43</u>
School Local 1 Mill, School Special, School State Loan, Deficiency Tuition Transportation B. & J. C. O.		<u>3711</u> <u>74520</u> <u>148496</u> <u>6682</u> <u>54572</u> <u>37124</u> <u>325105</u>

Total Number of Acres 8407

State of Minnesota,
COUNTY OF CASS

I. H. L. Peterson
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 City of Thunder Lake, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1948.

Witness my hand and official seal, this 15 day of May, A. D. 1948



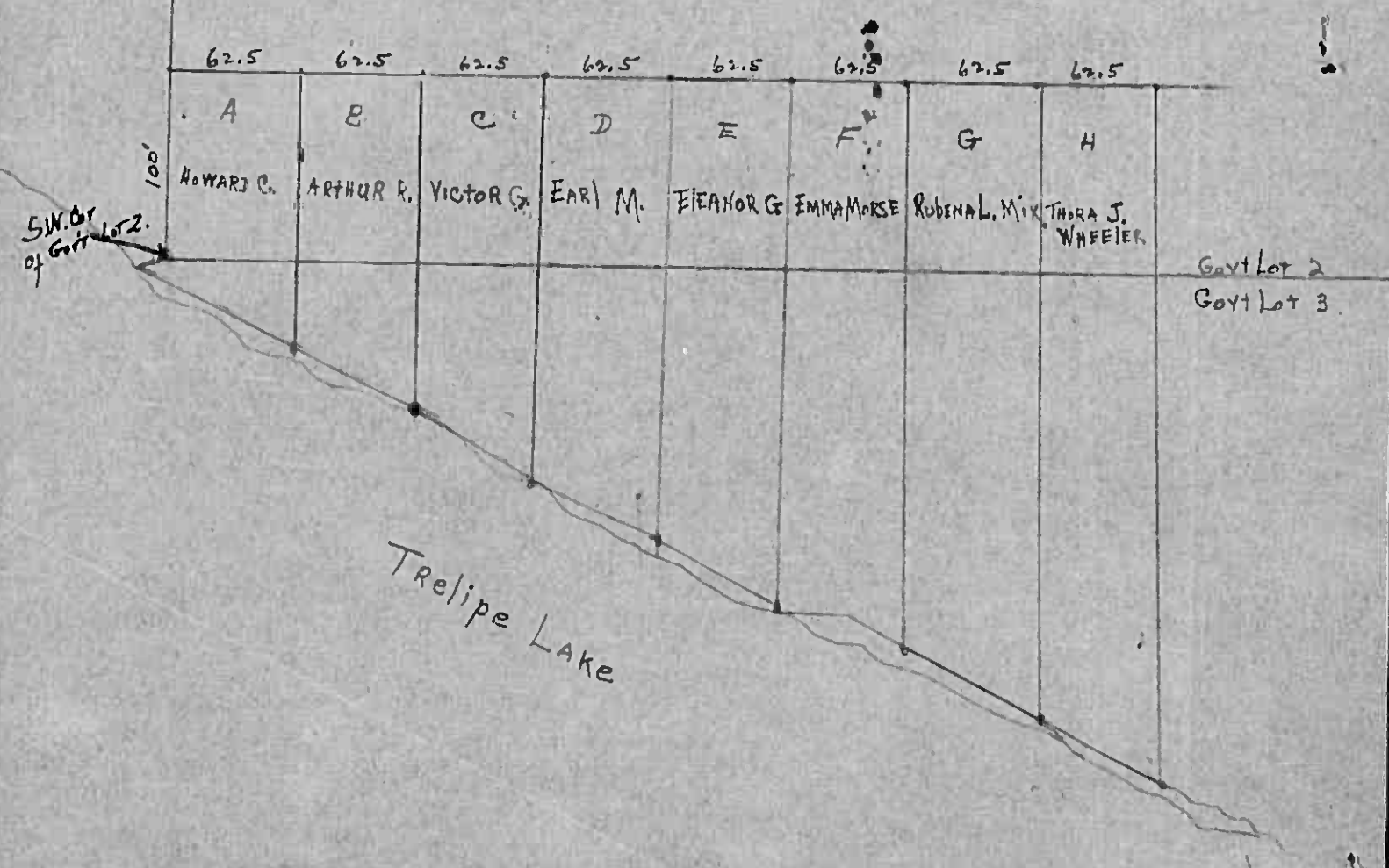
L. C. Peterson
County Auditor

Total Taxes Real Estate 7119.80
Pers. Prop. 947.66
Total 8067.46

(100' x 500' of Lot 2 + 1/4 ac. of Lot 3)

Sec. 6-140-2.6

Govt Lot 2



62.5 62.5 62.5 62.5 62.5 62.5 62.5 62.5

A B C D E F G H
HOWARD C. ARTHUR R. VICTOR G. EARL M. ELEANOR G. EMMA MORSE RUBEN L. MIX THORA J. WHEELER

Govt Lot 2
Govt Lot 3

Trelipe Lake

SW. cor
of Govt Lot 2

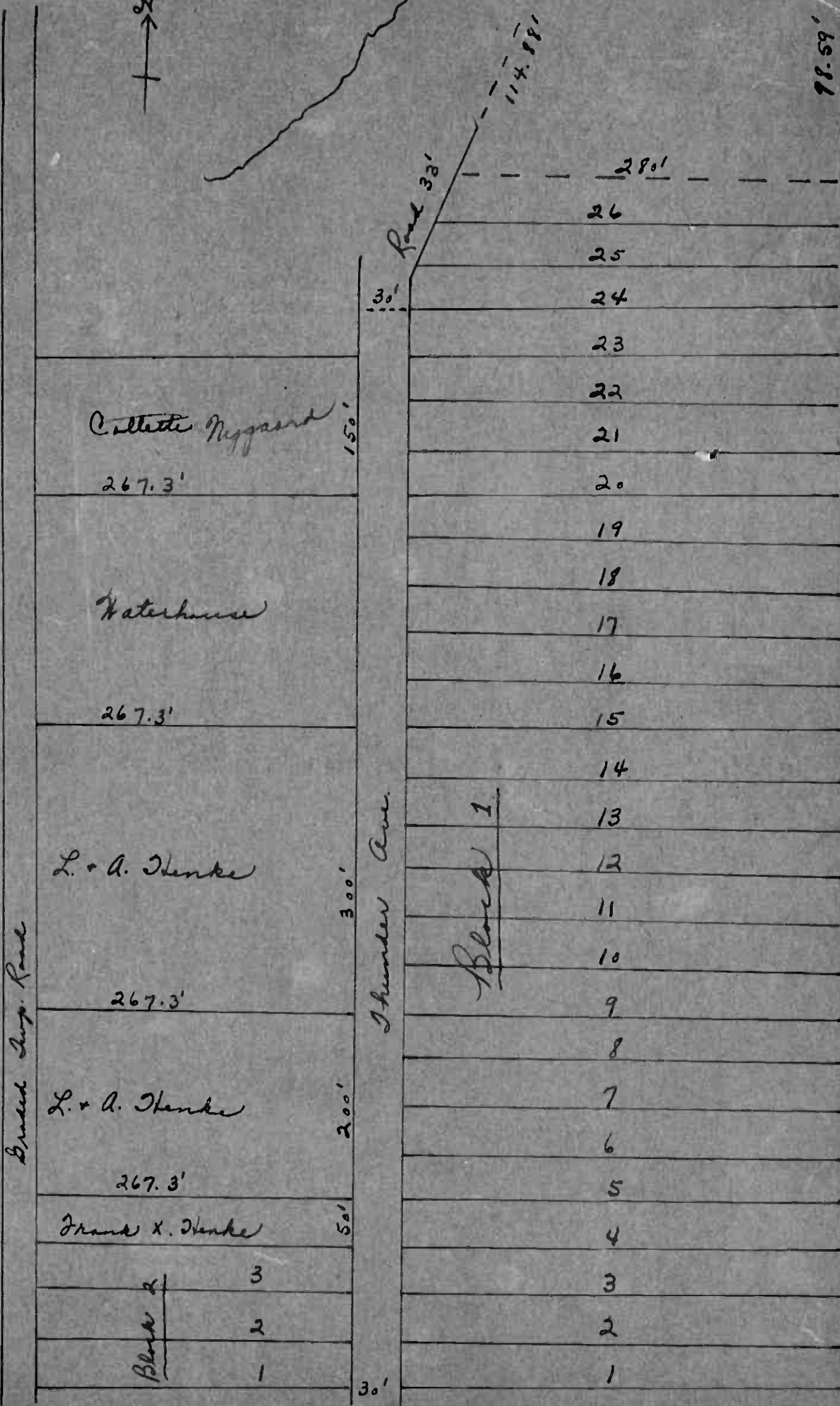
100'

Grant Lot 4

Sec. 8-140-26



98.59'



280'

26

25

24

23

22

21

20

19

18

17

16

15

14

13

12

11

10

9

8

7

6

5

4

3

2

1

C. Allette Nygaard

267.3'

Waterhouse

267.3'

L. + A. Henke

267.3'

L. + A. Henke

267.3'

Frank X. Henke

Block 2

3

2

1

Block 1

Thunder Ave.

Road 32'

30'

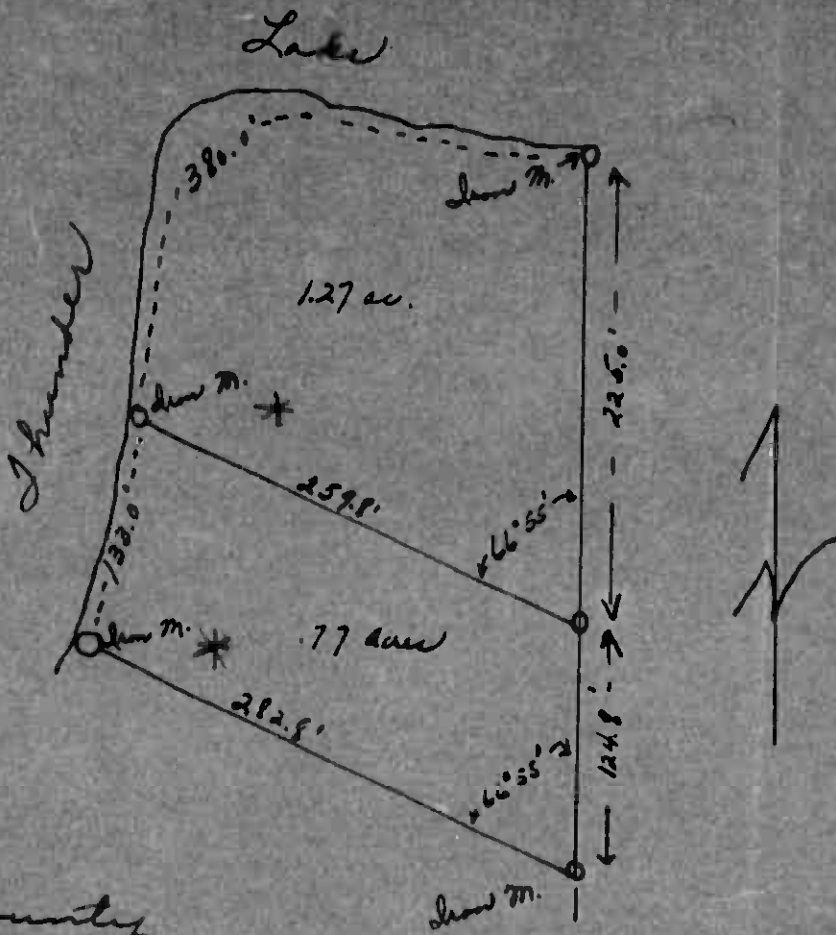
300'

200'

50'

30'

Grand Ave. Road



Cass County
 Section 9
 Gov't Lot 3
 T. 140 N. - R. 26 W.

Gov't. Lot 3

Gov't. Lot 2

1032.0'

Section
 Section

1/4 Cor. Post

9
16

Assessment Roll and Tax List of Real Property in the Town of Thunder Lake

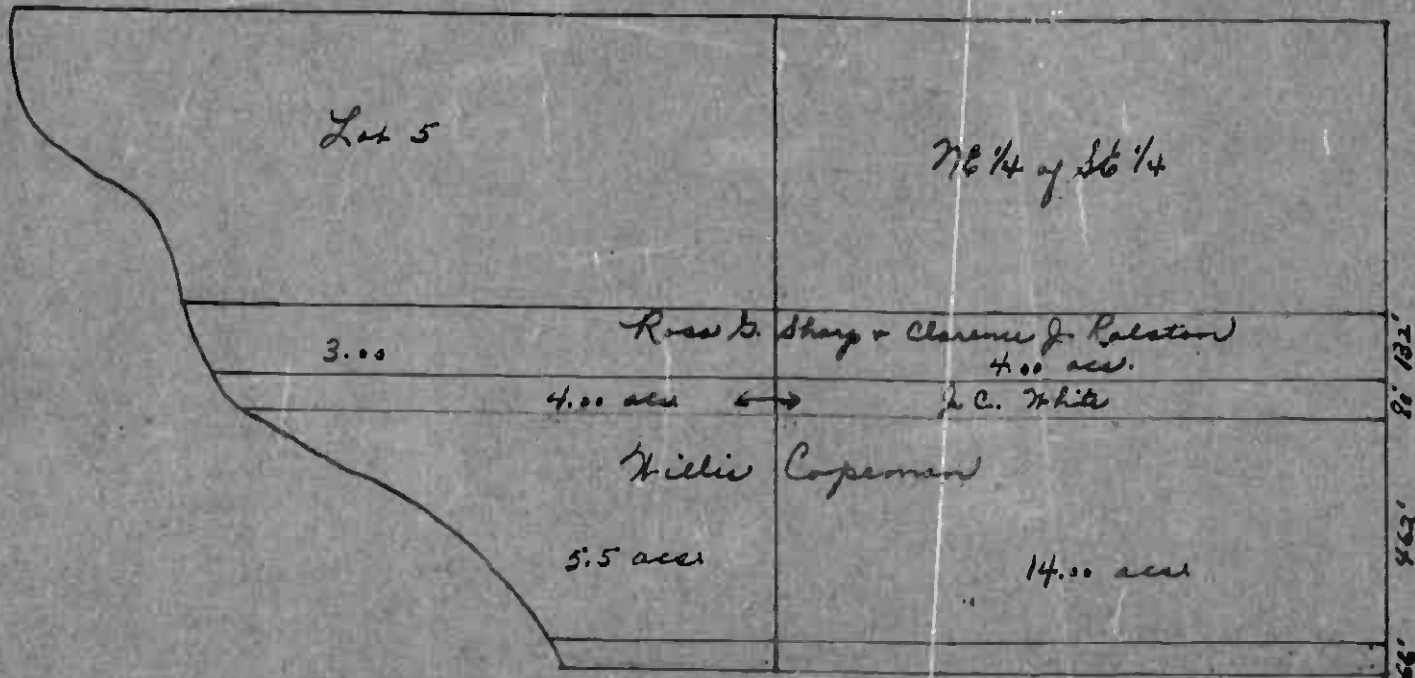
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Town or Block	Ring.	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY 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 1/8%				
State of Minnesota		NE 1/4 of NE 1/4																
State of Minnesota		NW 1/4 of NE 1/4																
State of Minnesota		SW 1/4 of NE 1/4																
State of Minnesota		SE 1/4 of NE 1/4																
State of Minnesota		NE 1/4 of NW 1/4																
State of Minnesota		NW 1/4 of NW 1/4																
State of Minnesota		SW 1/4 of NW 1/4																
State of Minnesota		SE 1/4 of NW 1/4																
State of Minnesota		NE 1/4 of SW 1/4																
State of Minnesota		NW 1/4 of SW 1/4																
State of Minnesota		SW 1/4 of SW 1/4																
State of Minnesota		SE 1/4 of SW 1/4																
State of Minnesota		NE 1/4 of SE 1/4																
State of Minnesota		NW 1/4 of SE 1/4																
State of Minnesota		SW 1/4 of SE 1/4																
State of Minnesota		SE 1/4 of SE 1/4																

Cass County, Minnesota, for Taxes for the Year 1948.

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 1949	June Settlement 1949	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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																						
2																						
3																						
4																						
5																						
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20																						

Cass County, Minnesota, for Taxes for the Year 1948. Duck Pass Oak Park Beaches Oak Lawn Beach Birchwood Terrace

Sec. 27-140-26



Assessment Roll and Tax List of Real Property in the Town of Thunder Lake

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1949, June Settlement 1949, November Settlement 1949, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS.

