

ASSESSMENT & TAX LIST

**Torrey**  
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, 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. 273.02. 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 the real and personal property which he owns or controls, or which he has a right to control, in his own name or in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or co-agent.

Sec. 273.03. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the property shall be listed in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.04. Manufactures, etc., on collection. All elevators and winnowing machines, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, leased, or otherwise held for the purpose of being sold, shall be listed in the name of the railroad company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.05. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.06. Personal property of electric light and power companies in towns and villages. Personal property of electric light and power companies in towns and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.07. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.08. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.09. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.10. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.11. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.12. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.13. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.14. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.15. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.16. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.17. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.18. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.19. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.20. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.21. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.22. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.23. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.24. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.25. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.26. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.27. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

Sec. 273.28. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the name of the company, or in the name of the principal, or in the name of the agent, or in the name of the principal, or in the name of the agent.

REAL



SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 30,73.07	
Additions	- - - - -	\$ _____	
<b>CANCELLATIONS</b>	- - - - -	\$ 39.77	
Abatements	- - - - -	\$ _____	
		\$ 30,33.07	
			COLLECTIONS
March Settlement	- - - - -	\$ 700.62	
June Settlement	- - - - -	\$ 1,297.72	
November Settlement	- - - - -	\$ 608.41	
January Settlement	- - - - -	\$ _____	
		\$ _____	
Over Collected	- - - - -	\$ _____	
Under Collected	- - - - -	\$ _____	
Delinquent	- - - - -	\$ 426.31	
Total	- - - - -	\$ 30,33.06	

REAL

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of E. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Torrey in said County for the year A. D. 1948, as specified above and amounting to 100 Dollars

Paul S. 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.

Office of County Treasurer, Cass County, Minnesota

To E. C. Peterson, County Auditor:

Sir: Herewith return to you the Tax List for the Town of Torrey 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 \_\_\_\_\_ 194 \_\_\_\_\_ 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.



COLLECTIONS OF TAXES OF 1949. *Jarey* OF *Jarey* CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	Amount Collected from Nov. 1949 to First Monday in Jan. 1950	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1950
State—Non-Homestead,	11 31	12 20	354						
State—Homestead,	952	1886	884						
County Revenue,	76 58	151 68	7112						
County Road and Bridge,	23 56	4667	2188						
County Welfare,	158 72	31437	14741						
County Bond and Interest,	25 85	5121	2401						
<i>Skp</i>	21 27	4213	1976						
Town Revenue,	14 07	2787	1307						
Town Road and Bridge,	43 20	8556	4012						
Town Drag,	3 27		304						
Town State Loan,		648							
School Local 1 Mill,	3 27	647	304						
School Special,	92 37	103 16	5048						
School State Loan,									
Deficiency	130 70	25928	12157						
Tuition									
Transportation	5 87	11 67	546						
<i>B+I</i>	48 10	9529	4468						
<i>C. O.</i>	32 75	6482	3039						
	700.63	129772	60841						

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Transp.</i>	<i>Defici.</i>	<i>B+I</i>	<i>GO</i>	TOTALS
MARCH SETTLEMENT	<i>A-UW</i> <i>7A-UW</i>	39 288	585 8654		70 519	1552 11538	570 4240	388 2885	9204 28124
Totals		327	9239		589	13090	4810	3273	31328
JUNE SETTLEMENT	<i>A-UW</i> <i>7A-UW</i>	608 39	9132 1184		1096 71	24350 1578	8949 580	6087 395	50222 3847
Totals		647	10316		1167	25928	9529	6482	54069
NOVEMBER SETTLEMENT	<i>A-UW</i> <i>A. G. G.</i> <i>7A. G. G.</i> <i>7A-UW</i>	102 170 18 22	1534 2545 306 663		183 305 18 40	4078 6787 408 884	1499 2494 150 325	1019 1697 182 221	8415 13995 994 2155
Totals		304	5048		546	12157	4468	3039	25562
NOVEMBER to JANUARY	School District No.								
Totals									
ADDITIONS	School District No.								
Totals									
REDUCTIONS	School District No.								
Totals									

REAL

















































































