

ASSESSMENT & TAX LIST

Torrey

1943

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.,

APR 9

1943.

Mrs. Hannah Slater Assessor of the Town of Satterly

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

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.

J. E. Brown County Auditor.

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, with the exception 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 the name of the owner, or of the person in whose name the same shall be listed, or of his personal representative.

Sec. 273.23. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed in the name of the principal, or of the person in whose name the same is situated in several towns or districts. Provided, that if the farm is situated in the town or district in which the principal place of business of the owner is located, it shall be listed in the name of the owner.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall also list the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively used in connection with the railroad, and such property, and derives no profit from its sale.

Sec. 273.25. Personal property of electric light and power companies in cities and villages. Personal property owned by electric light and power companies in cities and villages, where the same shall be listed and assessed where situated throughout this state shall be listed and assessed where situated.

Sec. 273.26. Personal property of electric light and power companies outside of cities and villages. Personal property owned by electric light and power companies, and other individuals and partnerships outside of cities and villages, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.27. Merchants; consignees. Every merchant required to list his property shall also list the goods and wares which he has in his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, for the value of any of which he has no interest, or for the value of any such property, and derives no profit from its sale.

Sec. 273.28. Personal property of decedents. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.29. Personal property of guardianship. The personal property of a minor under guardianship shall be listed and assessed at the place of listing at the time of his appointment.

Sec. 273.30. Assignees 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. 273.31. Property removed from one county, town, or district to another. Property removed from one county, town, or district to another shall be listed and assessed in the county, town, or district to which it is removed.

Sec. 273.32. False statement regarding taxes. Every person who, with intent to defraud, makes a false statement as to the value of any real or personal property, or for the furnishing of or equipment of the family residence, shall constitute a crime, and shall be guilty of a crime of the second degree.

Sec. 273.33. Classification of property. Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to a special tax shall be classified as follows: Subdivision 2. Class 1. All agricultural products, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Subdivision 3. Class 2. All horses, mules, ponies, and other animals, and all agricultural implements and machinery, whether fixtures or otherwise, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Subdivision 4. Class 3. All agricultural products, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Subdivision 5. Class 4. All agricultural products, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Subdivision 6. Class 5. All agricultural products, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Subdivision 7. Class 6. All agricultural products, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Subdivision 8. Class 7. All agricultural products, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Subdivision 9. Class 8. All agricultural products, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Subdivision 10. Class 9. All agricultural products, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Subdivision 11. Class 10. All agricultural products, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Subdivision 12. Class 11. All agricultural products, except as provided by law to be assessed on a basis of value, shall be assessed on a basis of value.

Form 214 Miller-Davis Company, Minneapolis, State-Form

DEAR SIR: Assessor: Walker, Minn., 194

Please divide the true and full valuation on the following descriptions (formerly assessed as one description) and indicate homestead where required:
 Sec. 22-143-25

Modern Home Co. Lot 5 less $W\frac{1}{2}$ 22.95 Ac.
 True & Full Value: Land 87 Bldgs. _____
 David W. Pearson $W\frac{1}{2}$ of Lot 5 22.95 ac.
 True & Full Value: Land 87 Bldgs. _____
 Former True & Full Value:
 Land Bldgs. Total
 \$173 None \$173
 Yours very truly,
 L. C. PETERSON,
 County Auditor, Cass County, Minn.

Edward H. Bennett
 Edward H. Bennett
 Edward H. Bennett
 Edward H. Bennett
 Edward H. Bennett
 Edward H. Bennett
 Edward H. Bennett
 F. W. Stockwell
 F. W. Stockwell

$SW\frac{1}{4} - SW\frac{1}{4}$ 12 40
 $SE\frac{1}{4} - SW\frac{1}{4}$ 12 40

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	
						Acres	100ths
Thomas Hron Jr		$NE\frac{1}{4} NW\frac{1}{4}$	14		3	40	
Thomas Hron & Louis Hron		$NW\frac{1}{4} - NE\frac{1}{4}$	14			40	
Laura B. Boileau		$SE\frac{1}{4} - NW\frac{1}{4}$	10			40	

Form 214 Miller-Davis Company, Minneapolis, State-Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	
						Acres	100ths

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	
						Acres	100ths

List of Lands in the Town 200, Minn., for the Year 1943, Which have Become Homesteads or Ceased to be Homesteads

Form 214 Miller-Davis Company, Minneapolis, State—Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS					LANDS CEASING TO BE HOMESTEADS						
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land Acres	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land Acres
		7E 71W	14		40	Thomas Hron Jr		7E 71W 1/2	14	3	40
Edward H. Bennett		SW 1/4 - 71E 1/4	20		40	Thomas Hron & David Hron		7W 1/4 - 71E 1/4	14		40
Edward H. Bennett		SE 1/4 - 71E 1/4	20		40	Laura B. Brileau		SE 1/4 - 71W 1/4	10		40
Edward H. Bennett		71E 1/4 - 71E 1/4	20		40						
Edward H. Bennett		71W 1/4 - SE 1/4 Lot 1	20		27						
Edward H. Bennett		SW 1/4 - SE 1/4 lot 4 less 1000			47						25
Edward H. Bennett		SE 1/4 SE 1/4			21						38
Edward H. Bennett		71W 1/4 - SW 1/4 less 2 a for school			12						40
F. W. Stockwell		SW 1/4 - SW 1/4	12		40						40
F. W. Stockwell		SE 1/4 - SW 1/4	12		40						

List of Lands in the _____ of _____, County of _____, Minn., for the Year 19____, Which have Become Homesteads or Ceased to be Homesteads

Form 214 Miller-Davis Company, Minneapolis, State—Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS					LANDS CEASING TO BE HOMESTEADS						
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land Acres	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land Acres

Assessor's I

FORM 316 - 1943 - 1944 - 1945 - 1946

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. C. Peterson, Auditor of said County, Minnesota,
 the Tax List of all Taxable Real and Personal Property in the Township
 of Torrey in said County for the year A. D. 1943,
 as specified above and amounting to two thousand three hundred
forty & 9/100 dollars.

W. J. McKeown
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Township
 of Torrey 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 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,
W. J. McKeown
 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 1945, 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 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 delin-
 quent for said year.

(SEAL) _____ County Auditor.

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Township OF Torrey

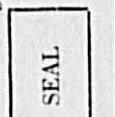
RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

Table with columns for School District No., Valuation by School Districts (Money and Credits, Lands, Town and City Lots, Personal Property, Total Value), Rate of State Taxes, Rate of County Taxes, and Rate of Town Taxes.

Table with columns for Rate of School Taxes (Local, Special, State Loan, Dif., C.O., B.O., Total Rate of Sch'l Tax, Total Rate of all Taxes) and Taxes Levied (Local 1 Mill and Special School Taxes by Districts, All Other Taxes).

Vertical text on the right side containing signatures, dates, and official titles such as 'Auditor of said County and State aforesaid' and 'County Auditor'.



Summary totals at the bottom of the tax levied section: 1423 31796 14228 14228 11382 4268 77325 234004

Assessor's

FORM 34

NAME OF OWNER

COLLECTIONS OF TAXES OF 1943 Township OF Forey, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1943	JUNE SETTLEMENT 1943	NOV. SETTLEMENT 1943	Amount Collected from Nov. 1942 to First Monday in Jan. 1943	REDUCTIONS	Forfeited Cancellation	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,	738 251	206 672	892 466	15 04						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, <i>Sewer</i>	4545 942 7372 4063 126	12142 2518 19691 10856 336	8423 1747 13663 7530 233	81 17 132 73 02						
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, <i>Fire</i>	1048 2932 207 1041	2798 7834 560 2798	1941 5434 388 1941	19 52 04 19						
School Local 1 Mill, School Special, School State Loan, <i>Deficiency</i> <i>B. & J.</i>	212 6799 2094 2094 1678 629	560 11724 5595 4477 1679	388 7763 3881 3881 3105 1164	04 75 37 37 30 11						
Money and Credits,										
	36776	90748	62840	612	3334	10166		272		29800

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	G. O.	B. & J.	TOTALS
MARCH SETTLEMENT	Un.	80 132	1578 5221	789 1305	789 1305	631 1044	2237 392	4104 9397
	Totals	212	6799	2094	2094	1675	629	13503
JUNE SETTLEMENT	Un.	533 27	10660 1064	5329 266	5329 265	4264 273	1599 80	27715 1215
	Totals	560	11724	5595	5595	4477	1679	29630
NOVEMBER SETTLEMENT								
	Totals							
NOVEMBER to JANUARY	Un.	04	75	37	37	30	11	194
	Totals							194
ADDITIONS								
	Totals							
REDUCTIONS								
	Totals							

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

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, SOLD FOR TAXES. Includes entries for Ella Boileau, Harry L. Black, Laura B. Boileau, etc.

Table with columns: 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, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for H. 88, H. 69, H. 68, H. 111, H. 65, H. 100, H. 112, H. 100, H. 134, H. 158, H. 150, H. 177, H. 131, H. 957, 511, 1463.

