

ASSESSMENT & TAX LIST

Trelipe
1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1948.

County, Minn.,

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. 273.22. By whom listed. Personal Property shall be listed in the manner following: 1. The assessor shall list all of the * * * personal property in this state, shall list all of the * * * personal property, and shall also list separately, and in the name of his principal, all other personal property * * * owned, leased, or otherwise controlled by him.

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, shall be listed at the residence of the owner, or at the residence of a relative, or at the residence of the family residence, 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, or of a person engaged in a business, shall be listed and assessed in the town or district where the business is carried on * * * in which the town or district where the business is carried on * * *

Sec. 273.30. Farm property of non-resident. When the owner of livestock, or other personal property connected with a farm, does not reside in the town or district where the farm is situated, if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

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

Sec. 273.33. Pipelines, compressors. Personal property of pipelines, compressors, or other petroleum products * * * shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.38. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, or other petroleum products * * * shall be listed and assessed in the city or village in which the same are usually kept.

Sec. 273.37. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, or other petroleum products * * * shall be listed and assessed in the city or village in which the same are usually kept.

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SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 5199.84
Additions	- - - - -	\$
CANCELLATIONS		
Abatements	- - - - -	\$ 1297.34
		\$ 6.40
		\$ 3896.10
COLLECTIONS		
March Settlement	- - - - -	\$ 557.44
June Settlement	- - - - -	\$ 997.34
November Settlement	- - - - -	\$ 524.85
January Settlement	- - - - -	\$ 132.00
		\$ 3191.63
Over Collected	- - - - -	\$
Under Collected	- - - - -	\$
Delinquent	- - - - -	\$ 704.47
Total	- - - - -	\$ 3896.10

RFM
140-27

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 Felipe of 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.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

January 2 1949
Sir: I herewith return to you the Tax Dist for the Town of Felipe 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 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.

Auditor's Office, Cass County, Minnesota

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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 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.

FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	Amount Collected from Nov. 1947 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	999	3150	527	184					
State--Homestead	760	2796	848	476					
County Revenue	6110	22482	5994	1485					
County Road and Bridge	1840	6418	1844	457					
County Welfare	12663	46598	12424	3077					
County Bond and Interest	2063	7590	2024	501					
SKy	1697	6245	1665	412					
Town Revenue	1386	4804	1281	317					
Town Road and Bridge	13917	14412	3842	952					
Town Drag	261	961	256	63					
Town State Loan									
School Local B.M.H.	261	961	256	64					
School Special	654	16920	4591	1293					
School State Loan									
Deficiency	10444	38431	10246	2538					
Tuition									
Transportation	470	1729	461	119					
B & I	3838	14124	3765	933					
C. O.	2611	9608	2561	634					
	55744	197734	52485	13200					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Relief	Imp.	B & I	60.	TOTALS
MARCH SETTLEMENT	School District No. U-UW M-UW	86 175	1288 5256		3435 7009	155 315	1262 2576	867 4752	7085 17083
	Totals	261	6544		10444	470	3838	2611	24168
JUNE SETTLEMENT	School District No. A-UW TIA-UW	794 167	11904 5016		31743 6688	1428 301	11666 2458	7936 1672	65471 16302
	Totals	961	16920		38431	1729	14124	9608	81773
NOVEMBER SETTLEMENT	School District No. A-UW TIA-UW	206 50	3094 1497		8250 1996	371 90	3032 733	2063 498	17016 4864
	Totals	256	4591		10246	461	3765	2561	21680
NOVEMBER to JANUARY	School District No. A-UW TIA-UW	41 23	611 682		1629 909	73 46	574 334	407 227	3360 2216
	Totals	64	1293		2538	119	933	634	5676
ADDITIONS	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

REAL

140-27

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	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 1/3%				
Cleveland Land Co.	State of Minnesota	NE 1/4 of NE 1/4	32	139	27	40	24th No		198			198	66		66					
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			40	"		198			198	66		66						
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																		
Cleveland Land Co.	State of Minnesota	NE 1/4 of SE 1/4			40	"		198			198	66		66						
State of Minnesota		NW 1/4 of SE 1/4																		
Moneta Linger Co.		SW 1/4 of SE 1/4			40	"		198			198	66		66						
State of Minnesota		SE 1/4 of SE 1/4																		
					460			792			792	264		264						
					40															

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	Penalty	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																				
	Mills	Mills	Mills	Mills	Mills	Mills																				
1									66	1320	26	1346											Contract Defaulted 7-23-49	1346	cancel	
2																										
3																										
4									66	1320	26	1346	4		9	4									1346	cancel
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16									66	1320	26	1346	16		4	4									1346	cancel
17																										
18									66	1320	26	1346	18													
19																										
20																										

Half Paid OCT 8 1948 1360
Left Half Paid AUG 8 1949 1191

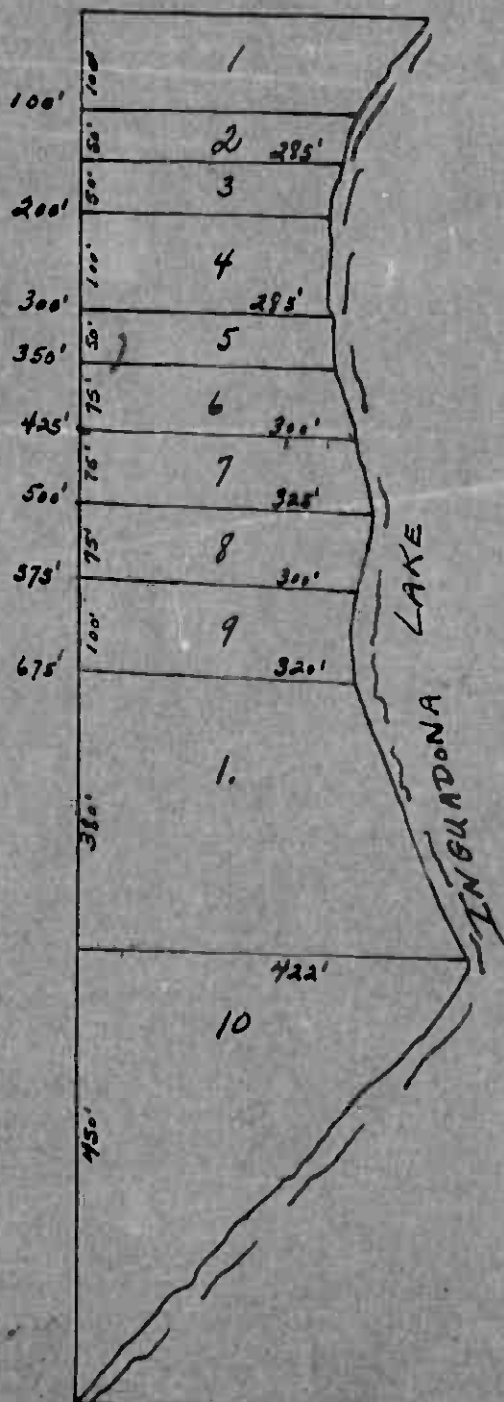
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1346

4038

140-27

Lot 4 - Sec. 5 - 140 - 27



1. Roland Edwards	6.0 ac.
2. L. M. Achatz	.75 ac.
3. Hal Lansing	.25 ac.
4. Guy K. & Belle Thompson	.50 ac.
5. " " "	.25 ac.
6. Russell E. Snelwarck	.50 ac.
7. Jerome Benson	1. ac.
8. Charles La Troch	.50 ac.
9. Verner Gustafson	.75 ac.
10. Byron Sherwood	2.00 ac.
Total	12.50 ac.



