

Turtle Lake

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1946.

CASS County, Minn., APR 9

Henry Bakker, Assessor of the Town of Judd Lake

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

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.

L. E. ... County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 272.01. 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. Every person of full age and sound mind, being a resident of this state, shall list the personal property of himself, his wife, his children, his estate, his partnership, his trust, his estate in trust, his estate as executor or administrator, or for the person under his control, in the town, city, village, or district where the property is situated, or otherwise controlled by him as agent or attorney, or...

Sec. 273.24. Manufacturers. Every manufacturer required to list his personal property shall be listed and assessed where situated in the town, city, village, or district where the business is carried on. Sec. 273.25. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town, city, village, or district where the business is carried on.

Sec. 273.26. Farm property of non-resident. When the owner of a farm is a non-resident, the personal property of the farm shall be listed and assessed in the town, city, village, or district where the farm is situated. 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 and assessed in the town, city, village, or district where the property is situated.

Sec. 273.28. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas, oil, or steam, shall be listed and assessed in the town, city, village, or district where the property is situated. Sec. 273.29. Elevators, etc., on railroad. All elevators and other machinery used in the transportation of grain, shall be listed and assessed in the town, city, village, or district where the property is situated.

Sec. 273.30. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies, and other individuals and partnerships supplying electric power, having a value of more than \$100, shall be listed and assessed in the town, city, village, or district where the property is situated.

Sec. 273.31. Estates of decedents. The personal property of a decedent shall be listed and assessed at the time of the estate of the decedent. Sec. 273.32. Merchants; Consignees. Every merchant required to list his personal property shall be listed and assessed in the town, city, village, or district where the business is carried on.

Sec. 273.33. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the town, city, village, or district where the property is situated.

Sec. 273.34. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership.

Sec. 273.35. Property moved between May and July. The assessor of personal property removing from one county, town, or district to another, shall list the property in the new location.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed, the assessor shall refer the matter to the county board of equalization; and if between different counties, or places in different counties, by the Commissioner of Taxation.

Sec. 273.49. Examination under oath. Whenever the assessor is required to list personal property, he shall be examined under oath, and shall make a sworn statement in writing, which shall be filed with the assessor.

Sec. 273.50. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required to be made in connection with the listing of personal property, makes a false statement, shall be guilty of a misdemeanor.

Sec. 273.51. Failure to list. Any person who fails to list his personal property as required by law, shall be guilty of a misdemeanor.

Sec. 273.52. Subdivision of property. Subdivision of property shall be listed and assessed as if it were one piece of property.

Sec. 273.53. Direct products of the blast and open hearth. The personal property of a manufacturer shall be listed and assessed in the town, city, village, or district where the property is situated.

Sec. 273.54. Agricultural products, except as provided in class three. Agricultural products, except as provided in class three, shall be listed and assessed in the town, city, village, or district where the property is situated.

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Sec. 273.62. Agricultural products, except as provided in class three. Agricultural products, except as provided in class three, shall be listed and assessed in the town, city, village, or district where the property is situated.

Section 273.03, Minnesota Statutes 1945. 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.

The assessors 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.

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of L. C. Peterson Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Turtle Lake in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer
a. s. m.

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 1946.

WITNESS my hand and official seal, the day of 1947.

(SEAL) County Auditor.

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Office of County Treasurer, Cass County, Minnesota

To County Auditor:

Sir:—I herewith return to you the Tax List for the

of in said County for the year 1946, 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

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I hereby certify that on the first Monday in January 1948, I received of County Treasurer, the Tax List of the

of in said County for the year 1946; 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 1917, *Town* OF *Quistle Lake*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1917	JUNE SETTLEMENT 1917	NOV. SETTLEMENT 1917	Amount Collected from Nov. 1917 to First Monday in Jan. 1918	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1918
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	8364	5581							
State Debt—Homestead,	815	2052							
County Revenue,	11797	29722							
County Road and Bridge,	5225	13163							
County Welfare,	22359	56331							
County Bond and Interest,	9606	24203							
Town Revenue,	2809	7077							
Town Road and Bridge,	8422	21230							
Town Drain,	562	1415							
Town State Loan,									
School Local 1 Mill,	562	1415							
School Special,	14244	27634							
School State Loan,	9273	23212							
<i>Def. 1913</i>	16123	40621							
<i>B. L. C. O.</i>	1685	4246							
Total	106791	257902							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	DEFICIENCY	DEF. 1913	B. L. C. O.	TOTALS
MARCH SETTLEMENT	School District <i>5-Blatt 5</i> <i>Blatt 5</i>	174 388	2609 11635		2853 6360		492 1131 522 1163	11150 30677
	Totals	562	14244		9213		16123 1685	41827
JUNE SETTLEMENT	School District No. <i>5-a</i> <i>5-na</i>	988 427	14827 12807		16211 7001		16123 128369 12252 2965 1281	63360 33768
	Totals	1415	27634		23212		40621 4246	97128
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Assessment Roll and Tax List of Real Property in the Town of Turtle 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 1946.

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, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, Penalty, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARK.

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for various property owners like Mrs. A. Messeri and John Billham.

Summary of assessed values: 4079, 4665, 486, 9230, 865, 1441, 1473, 2468, 2500, 2500.

Cass County, Minnesota, for Taxes for the Year 1946.

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 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various property owners.

Summary of tax values: 148, 717, 125.96, 577, 1026, 1056, 725, 1743, 46552.

