

ASSESSMENT & TAX LIST
Unorganized No. 4
1943

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 9 1943

County, Minn.

CASS

E. H. Altman

Assessor of the Township of Unorg #4

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assignment 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 to this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941)

WHEN LISTED AND ASSESSED

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. 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 all of his *** personal property of his principal, or of a person for whose benefit it is held in trust, controlled by him as agent or attorney. ***

Sec. 273.27. Certain personal property when listed. All householding machines, wearing apparel of members of the family, and all personal property used in the household, shall be listed and assessed in the district where the residence is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to a merchant or manufacturer, whose business is carried on ***

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property is listed and assessed in a district, where the farm is situated, provided, that if the farm is situated in several townships, the listing shall be made in the township of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereon, shall be listed and assessed as personal property in the town or district where light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated.

Sec. 273.33. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside or on the premises of a power company, shall be listed and assessed in the town or district where the same is located.

Sec. 273.34. Estates of decedents. Personal property of a decedent, at the time of his death, shall be listed and assessed in the town or district where the same is located.

Sec. 273.35. Personal property of decedents. Personal property of a decedent, at the time of his death, shall be listed and assessed in the town or district where the same is located.

Sec. 273.36. Personal property of decedents. Personal property of a decedent, at the time of his death, shall be listed and assessed in the town or district where the same is located.

Sec. 273.37. Personal property of decedents. Personal property of a decedent, at the time of his death, shall be listed and assessed in the town or district where the same is located.

Sec. 273.05. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who is authorized by law to make such a statement, shall be guilty of a misdemeanor.

Sec. 273.13. Classification of property. Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any special taxation as provided by this section shall be classified as follows: Class 1. Land, whether platted or unplatted, including the right of way, and the value and assessed at fifty per cent of its true and full value. If mineral, it shall be assessed at the rate ad valorem, from acre which either (a) is mined by underground methods and placed in stockpiles according to Sec. 273.14, and which contains phosphorus in excess of 100 per cent dried analysis, or which is classified by the true and full value, or (b) is mined by open pit methods, and in accordance with road engineering and metallurgical practices, requiring concentration other than blast furnace use, and which is so concentrated and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next listing and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the true and full value of the real estate in which iron ore is known to exist the assessable value of the stockpile and the land and extraneous to the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Subdivision 2. Class 2. All household goods and furniture, including the contents of the family and all personal property actually used by the owner for personal and domestic purposes, or for the maintenance of the family, shall be assessed at 25 per cent of the full and true value thereof.

Subdivision 3. Class 3. All agricultural products, except as provided in subdivision 4, shall be assessed at 10 per cent of the full and true value thereof.

Subdivision 4. Class 4. All agricultural products, except as provided in subdivision 5, shall be assessed at 10 per cent of the full and true value thereof.

Subdivision 5. Class 5. All agricultural products in the hands of the producer shall constitute class three "a," "b," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 6. All agricultural products, including all agricultural tools, implements, and machinery used for agricultural purposes, all agricultural implements, and machinery used for agricultural purposes, shall be assessed at 10 per cent of the full and true value thereof.

Subdivision 7. Class 7. All agricultural products, including all agricultural tools, implements, and machinery used for agricultural purposes, shall be assessed at 10 per cent of the full and true value thereof.

Subdivision 8. Class 8. All agricultural products, including all agricultural tools, implements, and machinery used for agricultural purposes, shall be assessed at 10 per cent of the full and true value thereof.

Subdivision 9. Class 9. All agricultural products, including all agricultural tools, implements, and machinery used for agricultural purposes, shall be assessed at 10 per cent of the full and true value thereof.

Subdivision 10. Class 10. All agricultural products, including all agricultural tools, implements, and machinery used for agricultural purposes, shall be assessed at 10 per cent of the full and true value thereof.

Subdivision 11. Class 11. All agricultural products, including all agricultural tools, implements, and machinery used for agricultural purposes, shall be assessed at 10 per cent of the full and true value thereof.

Subdivision 12. Class 12. All agricultural products, including all agricultural tools, implements, and machinery used for agricultural purposes, shall be assessed at 10 per cent of the full and true value thereof.

Section 273.03. Minnesota Statutes 1941. Assessment; Mode. 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 the unknown so stated, opposite each tract or lot, the number of acres and the number of blocks or blocks of lots, in each assessment district, and shall file the same with the county auditor. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in April of each year.

The assessors shall meet at their offices 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. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending such meetings, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Range	True and Full Value of Structures with more than \$100 each Dollars	KIND OF STRUCTURES	Assessd Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the Loun of Unroy #4 County of Cass, Minn., for the Year 1943.

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
		Sec. or Lot	Twp. or Block	Range	Number of Acres of Land Acres 100ths		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars
Security State Bank Remer	C1	E 1/4 of S E 1/4 of T 15 R 14	31	14225	10	no	60			60		20			
Clifford A Patterson	C1	SW 1/4 of T 15 R 14	32	14225	40	no	162			162		54			

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. G. Peterson Auditor of said County, Minnesota,
 the Tax List of all Taxable Real and Personal Property in the Township
 of Unorganized #4 in said County for the year A. D. 1943,
 as specified above and amounting to One thousand four hundred
eighty nine & ²²/₁₀₀ dollars.
W. J. McKeown
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. G. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Township
 of Unorganized #4 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 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,
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 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 delin-
 quent for said year.

(SEAL) _____ County Auditor.

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Township OF Unorganized #4

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES					
	Valuation of Money and Credits	Value of Lands other than Town Lots including Structures	Value of Town and City Lots including Structures thereon	Personal Property	Total Value of all Property except Money and Credits	State Rev.	State Sch'l	Tchr. Ins.	State Debt	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Sewer	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Total Rate of Town Tax
# 1		1655		283	1938					2.12	21.7	4.5	35.2	19.4	6	81.4					10.
# 5		2697	102	479	3278																
Un.		4280		258	4538																
		8632	102	1020	9754					5.4											

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL # MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES									
Local	Special	State Loan	Deficiency	Capital Outlay	Spec. Bond Levy	Bond Int.	Total School Taxes	FUNDS	Rate	Amounts									
15.	23.	25.	32.	96.	188.6	166	2483	3807	4138	5896	15890	State Revenue							
30.	23.	25.	32.	111.	203.6	28	849	651	708	9.06	3142	State School							
10.	10.		2.	33.	125.6	270	5394	2697			3900	Teachers Insurance							
40.	10.		2.	53.	145.6	58	2324	581			3079	State Debt-Non-Homestead		3486					
20.	10.	10.	8.	52.	144.6	428	8560	4280	4280	1484	22256	State Debt-Homestead		1170					
40.	10.	10.	8.	72.	164.6	26	1032	258		77	1857	County Revenue		21166					
												County Road and Bridge		4380					
												County Welfare		34334					
												Bonds and Interest		18923					
												Sewer		585					
												Town Revenue		9754					
												Town Road and Bridge							
												Town Drag							
												Town State Loan							
												School Local 1 Mill		976					
												School Special		20642					
												School State Loan		12274					
												Deficiency		9384					
												Capital Outlay		4285					
												Spec. Bond Levy		6202					
												Bond & Interest		1361					
												Money and Credits		148922					

Total Number of Acres 2,161.98
 State of Minnesota, ss. L.P. 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 Township of Unorganized #4, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1943.

Witness my hand and official seal, this _____ day of _____, A. D. 1943.
L.P. Peterson
 County Auditor.



Assessor's

FORM 34 - 1913

NAME OF OWNER

COLLECTIONS OF TAXES OF 1913, Township OF Uroig #4, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1913	JUNE SETTLEMENT 1913	NOV. SETTLEMENT 1913	Amount Collected from Nov. 19... to First Monday in Jan. 19...	REDUCTIONS	Amount Cancelled	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	614 246	1948 602	203 97	06						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	4442 921 2207 3972 122	10884 2257 17655 9730 301	1755 364 2846 1569 47	104 22 167 93 03						
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	2047	5016	809	48						
School Local 1 Mill, School Special, School State Loan, <i>Deficiency Spec. Bond Levy</i>	205 5334 2369 1471 790 872 256	500 10261 5729 3547 1754 2199 652	81 1407 1354 1438 1343 310 116	05 72 110 120 154						
Money and Credits										
	30870	73034	13741	906	938	1602				27831

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency Spec. Bond Levy	6.0	8.92	TOTALS
MARCH SETTLEMENT	School District No. <u>C.1</u>	11	165	253	275	352		1056
	<u>5</u>	14	411	212	342	438		1581
	<u>aw.</u>	43	1028	1734	948	707	187	1861
	Totals	71	1414	2071	146	566	212	2677
	Totals	205	5334	2369	1471	790	872	11297
JUNE SETTLEMENT	School District No. <u>6.1</u>	54	822	1261	1371	1754		5262
	<u>5</u>	216	4306	557		421		4952
	<u>aw.</u>	14	557	2153	139	28		5177
	Totals	206	4126	2063	2063	1650	619	10727
	Totals	500	10261	5729	113	90	619	13533
	Totals	500	10261	5729	3547	1754	2199	24642
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No. <u>C.1</u>	25	72	110	120	154		461
	Totals							461
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 1/2 Per Cent, Class 3.

Form 4 CD WALLER-DATTA COMPANY, MINNEAPOLIS

Table with columns for: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec., Town, Range, Acres), ASSESSOR'S VALUATION (True and Full Value, Structures & Improvements, etc.), EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLID FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, Settlements (March, June, November), Penalties, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS.

State of Minnesota U. S. of America U. S. of America State of Minnesota U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America U. S. of America

1 N E 1/4 of N E 1/4 22 14 25 c1 2 N W 1/4 of N E 1/4 3 S W 1/4 of N E 1/4 4 S E 1/4 of N E 1/4 5 6 N E 1/4 of N W 1/4 7 N W 1/4 of N W 1/4 8 S W 1/4 of N W 1/4 9 S E 1/4 of N W 1/4 10 11 N E 1/4 of S W 1/4 12 N W 1/4 of S W 1/4 13 S W 1/4 of S W 1/4 14 S E 1/4 of S W 1/4 15 16 N E 1/4 of S E 1/4 17 N W 1/4 of S E 1/4 18 S W 1/4 of S E 1/4 19 S E 1/4 of S E 1/4 20

142-25

142-29

143-30

