

Unorganized No. 4  
ASSESSMENT & TAX LIST

1946



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1946.

CASS County, Minn., APR 9

E. H. Atwood Assessor of the Town of Norway, #4

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1946, 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. 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 on or before 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.

Sec. 273.03. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.04. Property of a corporation whose assets are in the hands of a non-resident. The personal property of a corporation whose assets are in the hands of a non-resident shall be listed in the manner following: 1. The property of a firm or company, by a partner or agent thereof.

Sec. 273.05. Property of manufacturers and others in the hands of an agent. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise, shall be listed and assessed in this chapter.

Sec. 273.06. 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, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.07. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in the business of a merchant or manufacturer, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.08. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.09. Property of a corporation whose assets are in the hands of a non-resident. The personal property of a corporation whose assets are in the hands of a non-resident shall be listed in the manner following: 1. The property of a firm or company, by a partner or agent thereof.

Sec. 273.10. Property of manufacturers and others in the hands of an agent. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise, shall be listed and assessed in this chapter.

Sec. 273.11. 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, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.12. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in the business of a merchant or manufacturer, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.13. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.14. Property of a corporation whose assets are in the hands of a non-resident. The personal property of a corporation whose assets are in the hands of a non-resident shall be listed in the manner following: 1. The property of a firm or company, by a partner or agent thereof.

Sec. 273.15. Property of manufacturers and others in the hands of an agent. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise, shall be listed and assessed in this chapter.

Sec. 273.16. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.17. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in the business of a merchant or manufacturer, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.18. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.19. Property of a corporation whose assets are in the hands of a non-resident. The personal property of a corporation whose assets are in the hands of a non-resident shall be listed in the manner following: 1. The property of a firm or company, by a partner or agent thereof.

Sec. 273.20. Property of manufacturers and others in the hands of an agent. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise, shall be listed and assessed in this chapter.

Sec. 273.21. 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, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.22. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in the business of a merchant or manufacturer, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.23. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.24. Property of a corporation whose assets are in the hands of a non-resident. The personal property of a corporation whose assets are in the hands of a non-resident shall be listed in the manner following: 1. The property of a firm or company, by a partner or agent thereof.

Sec. 273.25. Property of manufacturers and others in the hands of an agent. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise, shall be listed and assessed in this chapter.

Sec. 273.26. 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, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.27. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in the business of a merchant or manufacturer, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.28. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.29. Property of a corporation whose assets are in the hands of a non-resident. The personal property of a corporation whose assets are in the hands of a non-resident shall be listed in the manner following: 1. The property of a firm or company, by a partner or agent thereof.

Sec. 273.30. Property of manufacturers and others in the hands of an agent. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise, shall be listed and assessed in this chapter.

Sec. 273.31. 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, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.32. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in the business of a merchant or manufacturer, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.33. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.34. Property of a corporation whose assets are in the hands of a non-resident. The personal property of a corporation whose assets are in the hands of a non-resident shall be listed in the manner following: 1. The property of a firm or company, by a partner or agent thereof.

Sec. 273.35. Property of manufacturers and others in the hands of an agent. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise, shall be listed and assessed in this chapter.

Sec. 273.36. 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, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.37. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in the business of a merchant or manufacturer, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.38. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.39. Property of a corporation whose assets are in the hands of a non-resident. The personal property of a corporation whose assets are in the hands of a non-resident shall be listed in the manner following: 1. The property of a firm or company, by a partner or agent thereof.

Sec. 273.40. Property of manufacturers and others in the hands of an agent. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise, shall be listed and assessed in this chapter.

Sec. 273.41. 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, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.42. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in the business of a merchant or manufacturer, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.43. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.44. Property of a corporation whose assets are in the hands of a non-resident. The personal property of a corporation whose assets are in the hands of a non-resident shall be listed in the manner following: 1. The property of a firm or company, by a partner or agent thereof.

Sec. 273.45. Property of manufacturers and others in the hands of an agent. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise, shall be listed and assessed in this chapter.

Sec. 273.46. 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, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.47. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a person engaged in the business of a merchant or manufacturer, shall be listed and assessed in the district where the same is mainly kept.

Sec. 273.48. Property of non-resident. When the owner of real estate in this state is a non-resident, the personal property owned by him as agent or attorney, or in his possession or under his control, shall be listed by the guardian, or by the person having such property in charge, or by the trustee of the estate of a deceased person, by the executor or administrator.

Sec. 273.49. Property of a corporation whose assets are in the hands of a non-resident. The personal property of a corporation whose assets are in the hands of a non-resident shall be listed in the manner following: 1. The property of a firm or company, by a partner or agent thereof.

Sec. 273.50. Property of manufacturers and others in the hands of an agent. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise, shall be listed and assessed in this chapter.

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 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.





Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, 1947, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Unorganized No. 4 in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell  
County Treasurer.

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 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,

\_\_\_\_\_  
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 1946.

WITNESS my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_ 1947.

(SEAL) \_\_\_\_\_  
County Auditor.

Auditor's Office, Cass County, Minnesota

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 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.







COLLECTIONS OF TAXES OF 1947, *Town* OF *Unorganized No 4*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19. 47	JUNE SETTLEMENT 19. 47	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 19..... to First Monday in Jan. 19.....	REDUCTIONS	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,	1027 225	3841 982							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	3255 1441 6168 2650	14228 6301 26965 11585							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	1550	6775							
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B+J.	154 3849 757 3094 496 3828	678 14688 7108 16628 1840 13616							
<b>Total</b>	<b>28494</b>	<b>125235</b>							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+J	TOTALS
MARCH SETTLEMENT	School District No. C1-a	05	80	186	239			510
	" " " C1-N.A.	16	489	571	734			1810
	" " " 5-a	85	2560		1401	256	2451	6753
	" " " Un.A.	48	720		720	240	1377	3105
	Totals	154	3849	757	3094	496	3828	12178
JUNE SETTLEMENT	School District No. C1-a	203	3046	7108	9138			19495
	" " " C1-N.A.	42	626		686	126	1201	2681
	" " " 5-N.A.	225	6738		3684	674	6446	17767
	" " " Un.A.	131	1962		1962	654	3753	8462
	Totals	678	14688	7108	16628	1840	13616	54558
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 \_\_\_\_\_ of \_\_\_\_\_

Tabular Statement of Taxable Real Property Assessment of the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minnesota, 19\_\_\_\_

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE Dollars				
		SUBDIVISION	Sec. or Lot	Town or Block	Range	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	R U R A L		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 1/2%					Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20																				
										2 999 99	13 417	3 560	17 057	6 46	4 608	5 254				
										1999 99										

	Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS					
		LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	R U R A L		ALL OTHER			MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Board of Review	County Board	Commissioner of Taxation	
						Acres	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/2%	Homestead Up to \$4,000 25%						Over \$4,000 and Non-Homestead 40%
Footings from Page	121 05	620	360	980	72	40				212						
" " " 7	25 90	150		150		50				50						
" " " 8	119 55	480		480		159				159						
" " " 9	63	330		330		140				110						
" " " 12	40	180		180		60				60						
" " " 16	92	450	210	660		120				120						
" " " 17	84 80	360		360		120				120						
" " " 21	40	150		150		50				50						
" " " 29	200	1080	550	1630	134	320				454						
" " " 30	40	180		180		60				60						
" " " 31	572 29	1867	3260	4127	202	639				1241						
" " " 32	80	360		360		120				120						
" " " 36	120	450	180	630		210				210						
" " " 37	298 15	3570		3570		1190				1190						
" " " 38	164 65	1230		1230		410				410						
" " " 39	24	300		300		100				100						
" " " 40	50	480		480		160				160						
" " " 42	107 60	1230		1230	138	180				318						
" " " 44	17	300		300		110				110						
		2 999 99	13 417	3 560	17 057	6 46	4 608			5 254						
		1999 99														

142-29

143-30



