

ASSESSMENT & TAX LIST

Unorganized - 5

1949

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR. 1949.

County

A form of the return to be signed by you is appended in this book.

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. Every person of full age and sound mind, being a resident of this state, shall list and assess his personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney. ***

3. The property of a person having such property in charge, by the trustee of the estate of a deceased person, by the executor or administrator of a corporation whose assets are in the hands of a receiver, by such receiver.

4. The property of a body politic or corporate, by the proper agent or officer thereof.

5. The property of a firm or company, by a partner or agent thereof.

6. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.28. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owned, leased, or otherwise controlled.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other articles of a domestic character, and the furniture and equipment of the family and residence, shall be listed and assessed in the district where the owner resides.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where the business is carried on.

Sec. 273.30. Personal property of non-resident. When the owner of any real or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town or district where the land is situated, and in the town or district where the business of such farm is located.

Sec. 273.32. Elevators, etc., or villages. All elevators and other structures, buildings, and apparatus therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.31. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting gas, oil, or steam, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.24. Manufacturers. Every manufacturer required to list for taxation any property which he produces or manufactures shall be liable to tax thereon the value of such property, and derives no profit from its sale.

Sec. 273.23. Merchants; consignees. Every merchant required to list for taxation any property which he produces or manufactures shall be liable to tax thereon the value of such property, and derives no profit from its sale.

Sec. 273.25. Manufacturers. Every manufacturer required to list for taxation any property which he produces or manufactures shall be liable to tax thereon the value of such property, and derives no profit from its sale.

Sec. 273.26. Merchants and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of his appointment.

Sec. 273.27. Personal property removed from one county, town, or district. Personal property removed from one county, town, or district shall be listed and assessed in the county, town, or district where it was last listed and assessed.

Assessor of the County, According to the requirements of law, I herewith deliver to you the Assessment Books for the said year for the year 1949, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1948, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Personal Property, and to make such change in Real Estate as are required in the odd-numbered year, and make return thereof to me as required by the law prescribing your duties hereto annexed.

County Auditor.

Sec. 273.02. Return to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property. ***

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 as in this chapter provided, the assessor shall determine the county board of equalization, and if between different townships or places in different counties, the assessor shall determine the assessor for taxation shall make out and deliver to the assessor upon blanks furnished by him, a verified statement. He shall also make separate statements in like manner of all personal property in his possession or under his control, including, but not limited to, executor, administrator, receiver, accounting officer, partner, trustee, or in any other capacity. ***

Sec. 273.45. Examination under oath. Whenever the assessor is called upon to assess real estate, he shall examine the owner, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, the assessor is required to list and, if such person shall refuse to make full disclosure under oath, the assessor may list the property in accordance with the information furnished by him, or in any other capacity. ***

Sec. 273.46. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.50. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Sec. 273.51. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.52. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Sec. 273.53. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.54. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Sec. 273.55. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.56. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Sec. 273.57. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.58. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Sec. 273.59. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.60. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Sec. 273.61. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.62. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Sec. 273.63. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.64. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Sec. 273.65. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.66. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Sec. 273.67. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.68. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Sec. 273.69. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement, or by any material matter which he knows to be false, shall be guilty of a gross misdemeanor. ***

Sec. 273.70. Assessor's property for taxation may. Any office or other personal property for taxation may be assessed in the home, building, or structure, and view the same and the property or in any other capacity. ***

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter. ***

Minnesota Statutes 1945, Section 273.03, as amended. 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 and at least one member of each local board of review 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. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meeting, 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.

The forms in this book are prescribed for the 1949 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Assessment of T

NAME OF OWNER

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Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1950, of L. C. Peterson Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Tract # 5 of Tract # 5 in said County for the year A. D. 1949, as specified above and amounting to 100 Dollars

Paul D Jewell
County Treasurer.
E. C. P.

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 1949.

WITNESS my hand and official seal, the _____ day of _____ 1950.

(SEAL) _____ County Auditor.

Jan 2 1950

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ of Tract # 5 in said County for the year 1949, 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,
Paul D Jewell
County Treasurer.
E. C. P.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of _____ 194_____
_____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1949; 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.

Assessment of T

NAME OF OWNER

FUNDS	MARCH SETTLEMENT 19.....	JUNE SETTLEMENT 19.....	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 1932 to First Monday in Jan. 1933	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19.....
State—Non-Homestead,	7885	4339	4836	1536					
State—Homestead,	7607	4954	4786	1019					
County Revenue,	49418	32180	31089	6621					
County Road and Bridge,	16473	10727	10363	2207					
County Welfare,	92358	60142	59103	12374					
County Bond and Interest,	32442	21483	20726	4414					
Town Revenue,	18509	12052	11644	2480					
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,	1851	1205	1164	248					
School Special,	55441	30832	34133	7089					
School State Loan,									
Deficiency	79589	51826	50069	10663					
Tuition									
Transportation	4627	3013	2911	620					
C.O.	18209	12053	11644	2480					
B.S.	14807	9642	9316	1484					
	400017	254418	250783	53735					

	LOCAL 1 MILL	SPECIAL	STATE LOAN TRANSP.	DEF.	C.O.	B.S.	TOTALS
MARCH SETTLEMENT							
School District No. <i>A-W</i> <i>7A-W</i>	06 1845	84 55357	14 4613	241 79346	56 18453	45 14702	446 174326
Totals	1851	55441	4627	79589	18509	14807	174822
JUNE SETTLEMENT							
School District No. <i>A-W</i> <i>7A-W</i>	355 850	5324 25508	887 2126	15265 36561	3550 8503	2840 6802	28221 80350
Totals	1205	30832	3013	51826	12053	9642	108571
NOVEMBER SETTLEMENT							
School District No. <i>A-W</i> <i>7A-W</i>	53 1111	798 33335	133 2778	2289 47780	532 11112	426 8889	4231 105005
Totals	1164	34133	2911	50069	11644	9315	109236
NOVEMBER to JANUARY							
School District No. <i>A-W</i> <i>7A-W</i>	23 225	357 6738	59 561	1006 9657	234 2246	187 1797	1560 21224
Totals	248	7089	620	10663	2480	1954	23084
ADDITIONS							
School District No.							
Totals							
REDUCTIONS							
School District No.							
Totals							

Form 500

March of 1949

Grant Lot 2 Sec. 17-144-28

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

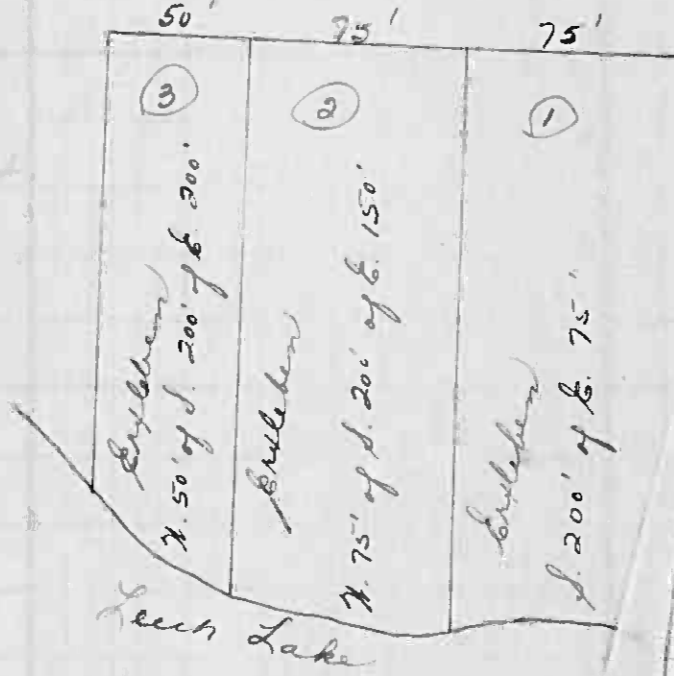
Haller Oscar & Selby G. Enxleben

William J. & Stella J. York

Russell Legs

Indian Land

Grant Lot 2 Sec. 17-144-28
200' x 200'
Section 17-144-28
McCarthy



ASSESSED VALUATIONS					TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
URAL	A.I.L. OTHER		MACHINERY				
Over \$4,000 and Non-Homestead 33 1/2%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%	Permanently Attached to Real Estate 33 1/2%	Dollars	Dollars	Dollars	Dollars

Abate # 4262

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate																	
1	140	311	407				6124	142		8200	1	2nd Half Paid	OCT 27 1950	1553								19.34 Abated	
2		127	167				2500	58		3288	2	1st Half Paid	MAY 20 1950	6997	5133							8.06	
3		13	47				250	88		342	3	1st Half Paid	MAY 20 1950	6997	1279							1.80	
4							31808	500		32308	4	PAID IN FULL	FEB 26 1950	3677	32308								
5		55					1084	26		1110	5											11.10	
6		55					1084	26		1110	6											11.10	
7											7												
8											8												
9											9												
10											10												
11											11												
12											12												
13											13												
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15											15												
16											16												
17											17												
18											18												
19											19												
20											20												

701 14409 1092 1501
 MA 31808 13804 46434
 - 45612 822
 32308 4543 4543 2220 28.20

11622

SW 1/4 of SE 1/4

SE 1/4 of SE 1/4

Assessment Roll and Tax List of Real Property in the Town of Unorganized # 5

Cass County, Minnesota, for Taxes for the Year 1949.

ED. F. S. CO. BUREAU OF TAX MAPS, MINNAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	No. 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%				
						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		NE 1/4 of NE 1/4			35 144 28												
		NW 1/4 of NE 1/4															
		SW 1/4 of NE 1/4															
		SE 1/4 of NE 1/4															
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															
		SE 1/4 of NW 1/4															
		NE 1/4 of SW 1/4															
State of Minnesota		NW 1/4 of SW 1/4															
		SW 1/4 of SW 1/4															
		SE 1/4 of SW 1/4															
		NE 1/4 of SE 1/4															
		NW 1/4 of SE 1/4															
		SW 1/4 of SE 1/4															
		SE 1/4 of SE 1/4															

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS	
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		

144-26

144-27

144-28

145-28

145-29

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145-26

145-27

Assessment Roll and Tax List of Real Property in the Town of Unorganized # 5

Cass County, Minnesota, for Taxes for the Year 1949.

Form 501-1-49

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Town or Block	Rm.	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	100th	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
State of Minnesota		NE 1/4 of NE 1/4																
		NW 1/4 of NE 1/4																
U. S. of America		SW 1/4 of NE 1/4																
U. S. of America		SE 1/4 of NE 1/4																
		NE 1/4 of NW 1/4																
		NW 1/4 of NW 1/4																
		SW 1/4 of NW 1/4																
		SE 1/4 of NW 1/4																
		NE 1/4 of SW 1/4																
		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																
		NE 1/4 of SE 1/4																
		NW 1/4 of SE 1/4																
		SW 1/4 of SE 1/4																
		SE 1/4 of SE 1/4																

355 ac. well N. of R. of SW 1/4 of SW 1/4
 1.07 ac. on apt. N. of R. of SE 1/4 of SW 1/4

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 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	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																								
2																								
3																								
4																								
5																								
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Assessment Roll and Tax List of Real Property in the Town of Unorganized #5

Cass County, Minnesota, for Taxes for the Year 1949.

Form 500

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

Indicate Homestead Yes or No

Indicate Agricultural Yes or No

TRUE AND FULL VALUATIONS

ASSESSED VALUATIONS

FINAL EQUALIZED VALUE

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 1950

June Settlement 1950

Penalty

November Settlement 1950

Penalty

Collections to First Monday in January 1951

Penalty

Delinquent on First Monday in January 1951

Total Delinquent Tax and Penalty

REMARKS

State of Minnesota

NE 1/4 of NE 1/4 Lot 7 34/145-27

NW 1/4 of NE 1/4

SW 1/4 of NE 1/4

SE 1/4 of NE 1/4

NE 1/4 of NW 1/4

NW 1/4 of NW 1/4

State of Minnesota

SW 1/4 of NW 1/4 Lot 1

SE 1/4 of NW 1/4

NE 1/4 of SW 1/4

NW 1/4 of SW 1/4

SW 1/4 of SW 1/4

State of Minnesota

SE 1/4 of SW 1/4 Lot 5

NE 1/4 of SE 1/4

State of Minnesota

NW 1/4 of SE 1/4 Lot 3

State of Minnesota

SW 1/4 of SE 1/4 Lot 4

SE 1/4 of SE 1/4

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144-28

144-29

144-30

144-27

144-29

144-26

144-27

144-26

