

Unorganized No. 4
ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, CASS County, Minn., APR 9 1946.

E. H. Atwood Assessor of the Town of Unity #4 According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the said Town of Unity 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, with returns made on or before May 1, and if acquired on that day, shall be listed by the persons acquiring it.

Sec. 273.02. 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, including all real estate, and all personal property owned, leased, or otherwise controlled by him as agent or attorney, ***.

Sec. 273.03. The property of a minor, child or insane person shall be listed by his 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. The property of a corporation whose assets are in the hands of ***, listed in the form of district where his business is carried on, ***.

Sec. 273.05. The property of a firm or company, by a partner or agent thereof, by such agent in the name of his principal, as merchandise, shall be listed in the name of the firm, and assessed in the name of the firm, ***.

Sec. 273.06. Personal property of non-residents, when the owner of the same is a resident of this state, shall be listed in the name of the owner, and assessed in the name of the owner, ***.

Sec. 273.07. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.08. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.09. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.10. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.11. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.12. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.13. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.14. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.15. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.16. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.17. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.18. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.19. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.20. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.21. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

Sec. 273.22. Personal property of a decedent, when the estate of a decedent is being administered, shall be listed in the name of the executor or administrator, and assessed in the name of the executor or administrator, ***.

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 to do 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 Unorganized No. 4 in said County for the year A. D. 1946, as specified above and amounting to _____ 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, the _____ 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. <i>47</i>	JUNE SETTLEMENT 19. <i>47</i>	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,	1027	3841							
State Debt—Homestead,	225	982							
County Revenue,	3255	14228							
County Road and Bridge,	1441	6301							
County Welfare,	6168	26965							
County Bond and Interest,	2650	11585							
Town Revenue,									
Town Road and Bridge,	1550	6775							
Town Drag,									
Town State Loan,									
School Local 1 Mill,	154	678							
School Special,	3849	14688							
School State Loan,	757	7108							
Deficiency	3094	16628							
C.O.	496	1840							
B+J.	3828	13616							
Total	28494	125235							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+J.	TOTALS
MARCH SETTLEMENT	School District No. <i>C1-a</i>	05	80	186	239			510
	" " " <i>C1-N.A.</i>	16	489	571	734			1810
	" " " <i>5-a</i>							
	" " " <i>5-N.A.</i>	85	2560		1401	256	<i>1/2 2451</i>	6753
	" " " <i>Un.N.A.</i>	48	720	720	720	240	<i>1/2 1377</i>	3105
	Totals	154	3849	757	3094	496	3828	12178
JUNE SETTLEMENT	School District No. <i>C1-a</i>	203	3046	7108	9138			19495
	" " " <i>C1-N.A.</i>							
	" " " <i>5-a</i>	42	626		686	126	<i>1/2 1201</i>	2681
	" " " <i>5-N.A.</i>	225	6738		3684	674	<i>1/2 6446</i>	17767
	" " " <i>Un.N.A.</i>	131	1962		1962	654	<i>1/2 3753</i>	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							

