

ASSESSMENT & TAX LIST

Walton

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 15 1947.

CASS County.

Harold Wickens Assessor of the Town of Wahpeton According to the requirements of law, I herewith deliver to you the Assessment Books for the said town of Wahpeton for the year 1947, 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 changes 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.

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 in this state, is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED Sec. 272.01 * * * 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. 272.22. By whom listed. Personal Property shall be listed in the manner following: 1. Every piece of land being a resident of this state shall be listed by the owner thereof.

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 a child or insane person shall be listed by his guardian, or by the person having such property in charge.

3. The property of a person for whose benefit it is held in trust, by the trustee, or of the estate of a deceased person, by the executor or administrator thereof.

4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

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

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

7. The property of a manufacturer or other person in the hands of an agent, by such agent in the name of his principal.

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

9. The property of a partnership, by the partner or agent thereof.

10. The property of a partnership, by the partner or agent thereof.

11. The property of a partnership, by the partner or agent thereof.

12. The property of a partnership, by the partner or agent thereof.

13. The property of a partnership, by the partner or agent thereof.

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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 1/2 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

FORM 3 MILLER-DAY COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed 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 THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.
Assessment of Taxable Real Property in the Superior of Mahnomen, County of Cass, Minn., for the Year 1947.

Form 31 1/2 MILLER-DAY COMPANY, MINNEAPOLIS

1	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homesteaded Yes or No	Indicate Agricultural Yes or No	BY WHOM VALUED	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE Dollars			
			Subdivision	Sec. or Lot	Twp. or Block	Rng.				Number of Acres of Land Acres 100ths	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	R U R A L		ALL OTHER			MACHINERY Permanently Attached to Real Estate 33 1/2% Dollars	TOTAL ASSESSED VALUE Dollars	
															Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/2% Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars				
1	Alvin Hart					NW 1/4 of NE 1/4	36 14426	40	Yes				240			48					✓	1
2	Jess Bird					SW 1/4 of NW 1/4	2	40	Yes				240			48					✓	2
3						(Above, acc to Assessor)																3
4																						4
5																						5
6																						6
7																						7
8																						8
									Total Value as Equalized by		State	County	Local	Assessor								
									Total Value as Assessed by		State	County	Local	Assessor								

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Assessment of

Form 314 MILLER-DAY COMPANY, MINNEAPOLIS

NAME OF OWNER

1
2
3
4
5
6
8

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 5th day) of January, A. D. 1948, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Wahneena in said County for the year A. D. 1947, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Wahneena in said County for the year 1947, 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 receipts given in discharge of said taxes, 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.

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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 1947.

WITNESS my hand and official seal, the _____ day of _____ 1948.

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1949, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1947; 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 Roll and Tax List of Real Property in the Town of Wahneba

Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD

DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	No. of Acres of Land	LAND	BUILDINGS	MACHINERY	TOTAL	RURAL		ALL OTHER		MACHINERY		TOTAL ASSESSED VALUE
								Exclusive of Structures and Improvements	and Other Structures	Permanently Attached to Real Estate	True and Full Value		Homestead Up to \$4,000 20%	

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 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.																	

1 NE 1/4 of NE 1/4 6 144.25 Un

2 NW 1/4 of NE 1/4 Lot 2

3 SW 1/4 of NE 1/4 " 11

4 SE 1/4 of NE 1/4 " 12

5

6 NE 1/4 of NW 1/4

7 NW 1/4 of NW 1/4

8 SW 1/4 of NW 1/4

9 SE 1/4 of NW 1/4

10

11 NE 1/4 of SW 1/4

12 NW 1/4 of SW 1/4

13 SW 1/4 of SW 1/4

14 SE 1/4 of SW 1/4

15

O. Sahel & Ada F. Deftor

Anna M. Olson

Wendella J. Deftor

16 NE 1/4 of SE 1/4 40

17 NW 1/4 of SE 1/4 Lot 13 30 75

18 SW 1/4 of SE 1/4 " 14 50 75

19 SE 1/4 of SE 1/4

20

121.50

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

H 42 844 844

54 1084 22 1106

88 1766 36 1802

H 42 3694 58 3752

142

184

PAID IN FULL JUL 19 1947

PAID IN FULL JUL 19 1947

27.08

844 928

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Form 4 CD - MILLER-DAYE COMPANY, MINNEAPOLIS

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	Rng.	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	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
Elmer E. + Addie May Deshaw	State of Minnesota	1 NE 1/4 of NE 1/4				27 1/4	25	40	Un									
State of Minnesota		2 NW 1/4 of NE 1/4																
State of Minnesota		3 SW 1/4 of NE 1/4																
Elmer E. + Addie May Deshaw		4 SE 1/4 of NE 1/4						40										
State of Minnesota		6 NE 1/4 of NW 1/4																
U. S. of America		7 NW 1/4 of NW 1/4																
U. S. of America		8 SW 1/4 of NW 1/4																
State of Minnesota		9 SE 1/4 of NW 1/4																
State of Minnesota		11 NE 1/4 of SW 1/4																
Carl + Thursa Riedl		12 NW 1/4 of SW 1/4						40										
" "		13 SW 1/4 of SW 1/4						40										
Oliver C. Cheney		14 SE 1/4 of SW 1/4						40										
Melvin Anderson		16 NE 1/4 of SE 1/4						40										
State of Minnesota		17 NW 1/4 of SE 1/4																
Harry R. Cheney		18 SW 1/4 of SE 1/4						40										
"		19 SE 1/4 of SE 1/4						40										
		20																

320

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 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
1	160						3212		3212	PAID IN FULL	MAR 9 - 1948	2851	3212										
2																							
3																							
4	56						1124		1124	PAID IN FULL	MAR 9 - 1948	2851	1124										
5																							
6																							
7																							
8																							
9																							
10																							
11																							
12	59						1184		1184	PAID IN FULL	MAY 29 1948	6000		2028									
13	42						844		844	PAID IN FULL	MAY 29 1948												
14	70						1406	28	1434													1434	
15																							
16	70						1406	28	1434													1434	
17																							
18	127						2550		2550	1st Half Paid	MAY 29 1948			1697									
19	42						844		844	2nd Half Paid	OCT 30 1948	16130											
20	486						12570	56	12626	1st Half Paid	MAY 29 1948	12590		1697									

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Form 4 CD - MILLER-SAYRE COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY SUBDIVISION Sec. or Lot Town or Block Rtg. Number of Acres of Land

No. School District Indicate Homestead Yes or No Indicate Agricultural Yes or No

Table with columns: TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY, TOTAL ASSESSED VALUE), and FINAL EQUALIZED VALUE.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, etc.), TAXES (SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES), PAID, WHEN PAID, Number of Receipt, March Settlement 1948, June Settlement 1948, Penalty, November Settlement 1948, Collections to First Monday in January 1949, Delinquent on First Monday in January 1949, Total Delinquent Tax and Penalty, REMARKS.

1 NE 1/4 of NE 1/4 12 144 26 Un
2 NW 1/4 of NE 1/4
3 SW 1/4 of NE 1/4
4 SE 1/4 of NE 1/4
5
6 NE 1/4 of NW 1/4
7 NW 1/4 of NW 1/4
8 SW 1/4 of NW 1/4
9 SE 1/4 of NW 1/4
10
11 NE 1/4 of SW 1/4
12 NW 1/4 of SW 1/4
13 SW 1/4 of SW 1/4
14 SE 1/4 of SW 1/4
15
16 ~~NE 1/4 of SE 1/4~~ Lot 9
17 NW 1/4 of SE 1/4
18 SW 1/4 of SE 1/4
19 SE 1/4 of SE 1/4
20

State of Minnesota

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Mid Lake Pass

