

ASSESSMENT & TAX LIST

Wahnena  
1948



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1948.

County, Minn.,

1948.

Assessor of the... According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1948, 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. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all movables, except such as are 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. Dy, whom listed. Personal Property shall be listed by: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property.

Sec. 273.26. Where listed. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town or district in which the principal place of business of such person is located.

Sec. 273.27. Contents of return. The return shall include: 1. A list of all personal property owned by the person, including such items as household goods and furniture, including books, musical instruments, sewing machines, wearing apparel of members of the family, and other movables, and the value of such property for the purpose of domestic purposes, or for the furnishing of the household, and the value of such property for the purpose of other purposes.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other machinery, and all other personal property owned by any person, and used in the operation of a railroad, shall be listed and assessed in the county, town or district in which the principal place of business of such person is located.

Sec. 273.33. Pipeline companies. Personal property of pipeline companies, and of other companies, shall be listed and assessed in the county, town or district in which the principal place of business of such person is located.

Sec. 273.34. Electric light and power companies. Personal property of electric light and power companies, and of other companies, shall be listed and assessed in the county, town or district in which the principal place of business of such person is located.

Sec. 273.35. Manufacturing companies. Personal property of manufacturing companies, and of other companies, shall be listed and assessed in the county, town or district in which the principal place of business of such person is located.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, and of other companies, shall be listed and assessed in the county, town or district in which the principal place of business of such person is located.

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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 form of a personal 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 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.



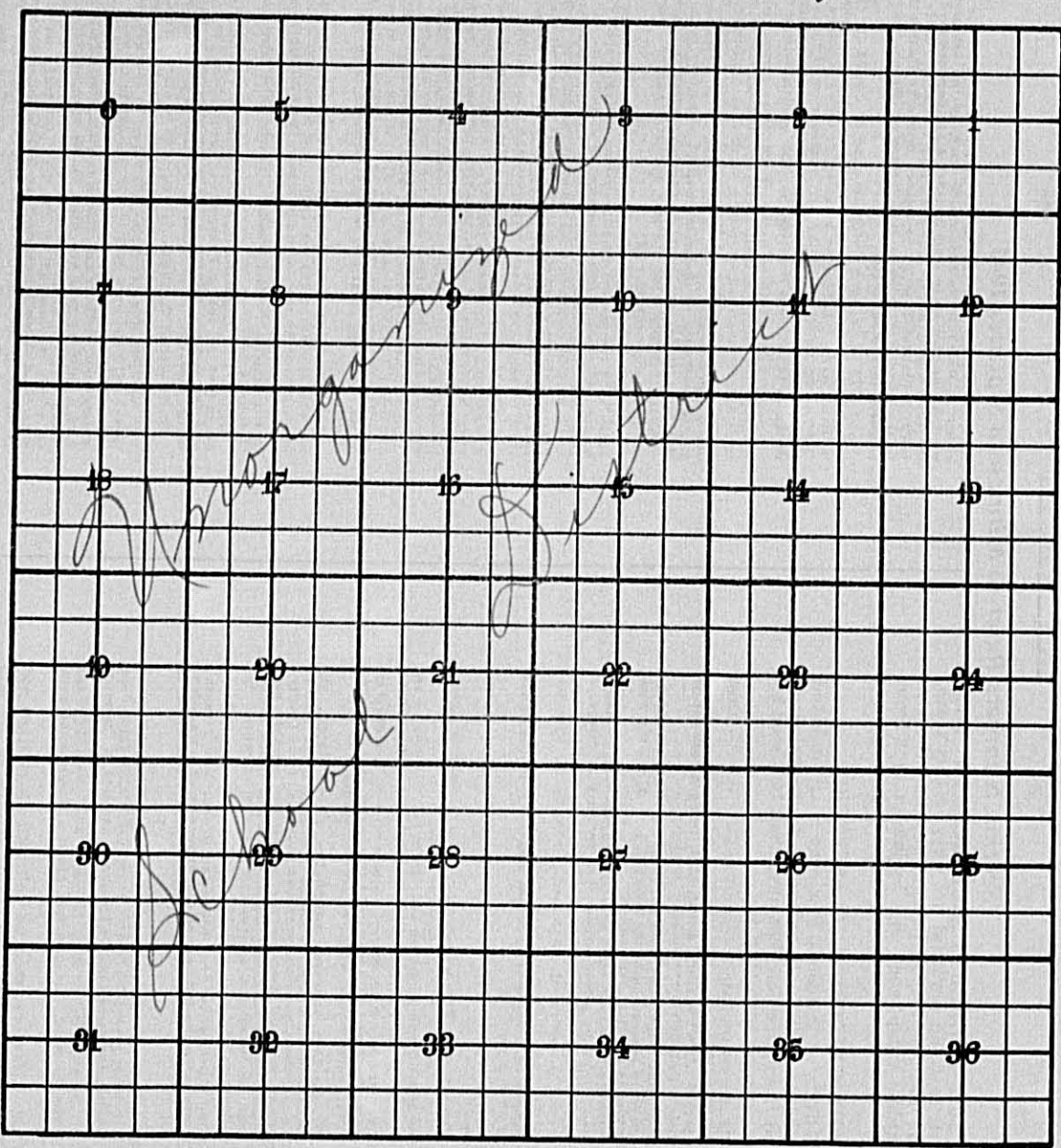
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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 144 Range No. 25<sup>1</sup> <sup>part of 26</sup> Mer. P. M.



*All L  
of # 6 - Stevens Co.  
Nov. 1st.*

Board ruled that the George Scott real estate should not be home stead.

Could find no real estate in George Scott's name. So changed their name in Margaret Scott's name.

*Wahneva Jopp.*

Wareh

Yes Anderson Model B-a  
Tractor 1939 - Valued too high *changed*

Walter Jean M. Elkins (N E of SW) - N = 148-76

$\frac{1.03}{1.03} = 1.03$   
 $\frac{5.675}{1.35}$

$\frac{1.35}{1.35} = 1.35$

MARKS

REAL



**SUMMARY OF TAX COLLECTION**

Original Levy	- - - - -	\$ .....
Additions	- - - - -	\$ .....
Abatements	- - - - -	\$ .....
COLLECTIONS		
March Settlement	- - - - -	\$ 800.27
June Settlement	- - - - -	\$ 1231.27
November Settlement	- - - - -	\$ 597.13
January Settlement	- - - - -	\$ 221.22
Over Collected	- - - - -	\$ .....
Under Collected	- - - - -	\$ .....
Delinquent	- - - - -	\$ .....
Total	- - - - -	\$ .....

144-25

REAL

144-26



Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of L. E. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Wahneua in said County for the year A. D. 1948, as specified above and amounting to \_\_\_\_\_ Dollars

Paul D. Jewell  
County Treasurer.

January 2 1949

Office of County Treasurer, Cass County, Minnesota

To L. E. Peterson, County Auditor:

Six - I herewith return to you the Tax List for the Town of Wahneua in said County for the year 1948, 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 1948.

WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_ 1949.

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

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1950, I received of \_\_\_\_\_ County Treasurer, the Tax List of the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1948; 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.

144-25  
REAL  
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Rud Lake Pass



**TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES**

LEVIED IN THE Township of Wahman OF Wahman

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES		RATE OF COUNTY TAXES										RATE OF TOWN TAXES										RATE OF	
	Agricultural Lands	Non-Agricultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	5k9.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	Bo. Co.	Rate			
Un	13832	-	3691	17523	H. 291	23.4	7.2	48.5	7.9	6.5	92.5	4.3	8.6	1.	3.	16.9	1.	15.	40.	1.8	14.7	10.						
					N. H. 3.86																							
					6.77																							

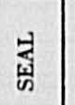
Assessed Value	Rural	All Other	Personal Property	Total
Homestead	8637			8637
Non-Homestead	5195		3691	8886
Total	13832		3691	17523

SCHOOL TAXES										LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES		
Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Deficiency	Tuition	Transportation	Bo. Co.	Rate	Local 1 Mill	Special	State Loan	Deficiency	Tuition	Transportation	Bo. Co.	FUNDS	Rate	Amounts			
82.5	195.81	1383	20749							1752	31823						State-Non-Homestead		5099			
97.5	210.81	369	11074														State-Homestead		3438			
																	County Revenue,		410.07			
																	County Road and Bridge,		126.15			
																	County Welfare,		849.93			
																	Bonds and Interest		138.44			
																			11391			
																	Town Revenue,		7534			
																	Town Road and Bridge,		15071			
																	Town Drag,		1753			
																	Town State Loan,					
																	Fire		5257			
																			276.15			
																	School Local 1 Mill,		1752			
																	School Special,		31823			
																	School State Loan,					
																	Deficiency		70097			
																	Tuition					
																	Transportation		3154			
																	Bo. Co.		25760			
																	E. O.		17524			
																			1501.10			

Total Taxes Real Estate 2728.78  
 Pers. Prop. 792.34  
 Total 3521.12

Total Number of Acres 6227.92  
 State of Minnesota, }  
 COUNTY OF CASS }  
 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 Supp. of Wahman, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1914.

Witness my hand and official seal, this 13 day of Dec A. D. 1914  
H. L. Peterson County Auditor.





FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	Amount Collected from Nov. 1947 to First Monday in Jan. 1949	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1949
State—Non-Homestead,	11 11	781	511	161					
State—Homestead,	11 08	1811	873	326					
County Revenue,	8913	14559	7008	2624					
County Road and Bridge,	2743	4480	2155	808					
County Welfare,	18474	30175	14518	5439					
County Bond and Interest,	30 09	49 15	23 65	886					
<i>Skp.</i>	24 76	4044	1946	729					
Town Revenue,	1638	2675	1287	482					
Town Road and Bridge,	3276	5351	2574	965					
Town Drag,	381	622	300	112					
Town State Loan,									
<i>Fee</i>	11 43	1867	898	336					
School Local 1 Mill,	381	623	299	112					
School Special,	100 44	9849	5077	1683					
School State Loan,									
Deficiency	15236	24887	11973	4486					
Tuition									
Transportation	686	1120	539	202					
<i>B+I</i>	5577	9146	4377	1644					
<i>C.O.</i>	38 09	6222	2973	1122					
	80027	123127	59713	22122					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Imp.</i>	<i>Defici</i>	<i>B+I</i>	<i>6.0</i>	TOTALS
MARCH SETTLEMENT	School District No. <i>A-UW</i> <i>7A-UW</i>	<i>97</i> <i>289</i>	<i>1383</i> <i>8661</i>		<i>166</i> <i>520</i>	<i>3688</i> <i>11548</i>	<i>1305</i> <i>4244</i>	<i>922</i> <i>2887</i>	<i>7606</i> <i>28147</i>
	Totals	<i>381</i>	<i>10044</i>		<i>686</i>	<i>15236</i>	<i>5599</i>	<i>3909</i>	<i>35755</i>
	School District No. <i>A-UW</i> <i>7A-UW</i>	<i>588</i> <i>35</i>	<i>8814</i> <i>1035</i>		<i>1058</i> <i>62</i>	<i>23503</i> <i>1384</i>	<i>8637</i> <i>509</i>	<i>5876</i> <i>346</i>	<i>48476</i> <i>3371</i>
Totals	<i>623</i>	<i>9849</i>		<i>1120</i>	<i>24887</i>	<i>9146</i>	<i>6222</i>	<i>57847</i>	
JUNE SETTLEMENT	School District No. <i>A-UW</i> <i>7A-UW</i>	<i>260</i> <i>37</i>	<i>3900</i> <i>1179</i>		<i>468</i> <i>71</i>	<i>10401</i> <i>1572</i>	<i>3822</i> <i>577</i>	<i>2600</i> <i>373</i>	<i>21451</i> <i>3831</i>
	Totals	<i>287</i>	<i>5079</i>		<i>539</i>	<i>11773</i>	<i>4377</i>	<i>2793</i>	<i>25282</i>
	School District No. <i>A-UW</i> <i>7A-UW</i>	<i>112</i>	<i>1683</i>		<i>202</i>	<i>4486</i>	<i>1649</i>	<i>1122</i>	<i>9254</i>
Totals	<i>112</i>	<i>1683</i>		<i>202</i>	<i>4486</i>	<i>1649</i>	<i>1122</i>	<i>9254</i>	
NOVEMBER SETTLEMENT	School District No. <i>A-UW</i> <i>7A-UW</i>								
	Totals								
	School District No. <i>A-UW</i> <i>7A-UW</i>								
Totals									
NOVEMBER to JANUARY	School District No. <i>A-UW</i> <i>7A-UW</i>								
	Totals								
	School District No. <i>A-UW</i> <i>7A-UW</i>								
Totals									
ADDITIONS	School District No.								
	Totals								
	School District No.								
Totals									
REDUCTIONS	School District No.								
	Totals								
	School District No.								
Totals									

144-25  
REAL  
144-26  
Rud Lake Pass























































































































Assessment Roll and Tax List of Real Property in the Lizard of Kahnena

144-26

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Use or No	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%				
		NE 1/4 of NE 1/4																			
		NW 1/4 of NE 1/4																			
		SW 1/4 of NE 1/4																			
		SE 1/4 of NE 1/4																			
U. S. of America		Lot 3																			
		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																			
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		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																			

Cass County, Minnesota, for Taxes for the Year 1948.

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 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS															
	District No.	District No.	District No.	District No.	District No.	District No.																		Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
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Mad Lake Pass











































