

Assessment & Tax List - 1955
Wahneha

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR. 1955.

County, Minn.

To, Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1954, so far as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make return thereof 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 1953)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, except the 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. 273.02. 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.

2. He shall also list separately, and in the name of his principal, all personal property owned, held, loaned, or otherwise controlled by him as agent or attorney, etc.

3. The property of a minor, child or insane person shall be listed by the guardian, or by the person having such property in charge.

4. The property of a decedent whose estate is in the hands of an administrator, executor, receiver, or trustee shall be listed by the trustee of the estate of a decedent, or by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, or 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 manufacturers and others in the hands of an agent, by the agent in the name of his principal, as merchandise provided, personal property shall be listed, as otherwise in this chapter provided, personal property owned, held, loaned, or otherwise controlled by him as owner, agent or trustee resident in the town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, books, and other articles of value, and all personal property used for domestic purposes, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or manufacturer shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.30. Farm property of non-resident. When the owner of a farm or other place of business, without regard to where the principal or district where located, without regard to where the principal or district where located, without regard to where the principal or district where located, without regard to where the principal or other place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and other corporations. The personal property of electric light and power companies, gas and water companies, and other corporations, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.41. Pipeline companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transmitting gas, oil, or other petroleum products shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.43. Gas and Water Companies. The personal property of gas and water companies, and other corporations, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.45. Electric Light and Power Companies and other corporations. The personal property of electric light and power companies, gas and water companies, and other corporations, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.47. Merchants; Consignees. Every merchant required to list his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the

value of any property assigned to him from any other place for the purpose of evading the payment of taxes thereon, shall be assessed at such property, and derive no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, sold, or otherwise disposed of, in the course of his business, or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment shall list the value of all stock, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.25. Lists to be verified. The personal property of a decedent shall be listed and assessed at the estate of a decedent person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.26. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.27. Property moved between May and July. The personal property of a person who has moved from one town or district 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 who has moved from one town or district to another between May 1 and July 1, shall be assessed in the town or district in which he resides, unless he can make it appear as he has been considered real 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 determined by the provisions of this chapter, the same shall be determined by the county board of equalization; and if between different counties, by the board of equalization of the county in which the property is situated.

Sec. 273.49. Lists to be verified. Every person required to list his property shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him, in the manner of all personal property make separate statements in like manner of all personal property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he can make it appear as he has been considered real property.

Sec. 273.50. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be determined by the provisions of this chapter, the same shall be determined by the county board of equalization; and if between different counties, by the board of equalization of the county in which the property is situated.

Sec. 273.51. Lists to be verified. Every person required to list his property shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him, in the manner of all personal property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he can make it appear as he has been considered real property.

Sec. 273.52. Lists to be verified. Every person required to list his property shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him, in the manner of all personal property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he can make it appear as he has been considered real property.

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Minnesota Statutes 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter. . . . Minnesota Statutes 1953, Section 273.03. The county auditor shall annually provide the necessary assessment books and property assessment books, 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. . . . Minnesota Statutes 1953, Section 273.04. 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 attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day 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 1955 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

TABULAR SCHEDULE OF VALUATIONS,
LEVIED IN THE Town OF Wahnena

RATES AND TAXES
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		Rev.	R. & B.	Welfare	Bonds and Int.	County House Bldg.	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	B. & S. (1956)	Total Rate of Sch'l Tax	Total Rate of all Taxes							
886	Dollars 11,652	Dollars	Dollars 4830	Dollars 16,482	H. 3.98	28.01	14.01	49.83	9.97	2.00	103.82	10.	15.	1.	5.	31.	1.72	30.40							1.08	16.36	48.86	187.36	1187	50105	1780	26964	80036

Assessed Value	Rural	All Other	Personal Property	Total
Homestead	9259			9259
Non-Homestead	2393		4830	7223
Total	11,652		4830	16,482

N. H. 5.17
9.15

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	Local 1 Mill	Special	State Loan	FUNDS											Rate	Amounts
48.86	187.36	1187	50105	1187	50105	1780	State - Non-Homestead, 3700 State - Homestead, 6590 County Revenue, 46166 County Road and Bridge, 23091 County Welfare, 82130 Bonds and Interest, 16433 Court House Bldg., 3296 171116 Town Revenue, 16482 Town Road and Bridge, 24723 Town Drag, 1648 Town State Loan, 8241 51094 School Local 1 Mill, 1187 School Special, 50105 School State Loan, Deficiency, Tuition, Transportation, B. & S. 1780 26964 80036												

Total Taxes Real Estate 2195.42
Pers. Prop. 929.94
Total 3125.36

Total Number of Acres 5663.67
Total Levy, \$ 3125.36
I, L. C. Peterson, 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 Town of Wahnena, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1955
Witness my hand and official seal, this 6th day of January, A. D. 1956
L. C. Peterson, County Auditor.
By Helen Bilken, Deputy

SEAL

... Ceased to be Homesteads

HOMESTEADS

Sec. or Lot	Town or Block	Range	Number of Acres of Land
			Acres 100ths

Real Estate

144-25

144-26

Head Lake Pass

Personal

COLLECTIONS OF TAXES OF 1955, Town of Walhena, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1955	JUNE SETTLEMENT 1955	NOV. SETTLEMENT 1955	Amount Collected from Nov. 1954 to First Monday in Jan. 1955	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1955
State-Non-Homestead, State-Homestead,	2264	2983	698						
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, <i>Court House</i>	13136 6568 23561 4674 938	21025 10576 37404 7484 1501	6462 3231 11892 2597 461						
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, <i>fire</i>	4688 7032 469 2344	7506 11259 757 3753	2306 3459 231 1153						
School Local 1 Mill, School Special, School State Loan, Deficiency Tuition Transportation <i>B + J. (1956)</i>	338 14252 506 7670	540 22820 811 12280	166 7011 249 3773						
	90101	141300	43402						

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Transport</i>	<i>B + J (1956)</i>	TOTALS
MARCH SETTLEMENT	<i>Jt. 6</i>	338	14252		506	7670	22766
	Totals	338	14252		506	7670	22766
JUNE SETTLEMENT	<i>Jt. 6</i>	540	22820		811	12280	36451
	Totals	540	22820		811	12280	36451
NOVEMBER SETTLEMENT	<i>Jt. 6</i>	166	7011		249	3773	11199
	Totals	166	7011		249	3773	11199
NOVEMBER to JANUARY							
	Totals						
ADDITIONS							
	Totals						
REDUCTIONS							
	Totals						

or Ceased to be Homesteads

HOMESTEADS

Sec. or Lot	Town or Block	Range	Number of Acres of Land
			Acres 100ths

Real Estate

144-25

144-26

Mad Lake Pass

Personal

Assessment Roll and Tax List of Real Property in the Town of Wahmena

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

144-26 Real Estate

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	Indicate Type of Property	TRUE AND FULL 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
															Homestead	Over \$4,000 and Non-Homestead		Homestead	Over \$4,000 and Non-Homestead			
															Up to \$4,000 20%	33 1/3%		Up to \$4,000 25%	40%			
Dollars									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars								
		NE 1/4 of NE 1/4	4	144	25																	
		NW 1/4 of NE 1/4																				
		SW 1/4 of NE 1/4																				
State of Minnesota		SE 1/4 of NE 1/4																				
		NE 1/4 of NW 1/4																				
		NW 1/4 of NW 1/4																				
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		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 1956	June Settlement 1956	November Settlement 1956	Penalty	Collections to First Monday in January 1957	Penalty	Delinquent on First Monday in January 1957	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																
Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	\$ cts.	\$ cts.	\$ cts.	\$ cts.	Month	Day	Year	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
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144-26

Head Lake Pass

Personal

Assessment Roll and Tax List of Real Property in the Town of Wahren, of Wahren, Minnesota

Form 300 (55) JULY-1954 COMPILED, MINNEAPOLIS

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

144-25 Real Estate

144-25

Mad Lake Pass

Personal

Assessment Roll and Tax List of Real Property in the Town of Wahnesa, Cass County, Minnesota, for Taxes for the Year 1955.

Form SCD (55) - 1955

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS.

14-25 Real Estate

14-26 Ind. Lake Pass

Personal

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