

ASSESSMENT & TAX LIST

Walden

1947

DIRECTIONS TO ASSESSOR

CASS

County,

APR 15

1947.

OFFICE OF COUNTY AUDITOR,

Arthur Nytkonen Assessor of the Town of Walden According to the requirements of law, I herewith deliver to you the Assessment Books for the said Town of Walden for the year 1947, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1946, 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. 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. In the case of real property, the person owning the same shall list it.

2. If the property is owned by a partnership, the partners shall list it.

3. If the property is owned by a corporation, the president or other officer shall list it.

4. If the property is owned by a trust, the trustee shall list it.

5. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

6. If the property is owned by a partnership, the partners shall list it.

7. If the property is owned by a corporation, the president or other officer shall list it.

8. If the property is owned by a trust, the trustee shall list it.

9. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

10. If the property is owned by a partnership, the partners shall list it.

11. If the property is owned by a corporation, the president or other officer shall list it.

12. If the property is owned by a trust, the trustee shall list it.

13. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

14. If the property is owned by a partnership, the partners shall list it.

15. If the property is owned by a corporation, the president or other officer shall list it.

16. If the property is owned by a trust, the trustee shall list it.

17. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

18. If the property is owned by a partnership, the partners shall list it.

19. If the property is owned by a corporation, the president or other officer shall list it.

20. If the property is owned by a trust, the trustee shall list it.

21. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

22. If the property is owned by a partnership, the partners shall list it.

23. If the property is owned by a corporation, the president or other officer shall list it.

24. If the property is owned by a trust, the trustee shall list it.

Sec. 273.02. Where listed. Personal Property shall be listed in the manner following: 1. In the case of real property, the person owning the same shall list it.

2. If the property is owned by a partnership, the partners shall list it.

3. If the property is owned by a corporation, the president or other officer shall list it.

4. If the property is owned by a trust, the trustee shall list it.

5. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

6. If the property is owned by a partnership, the partners shall list it.

7. If the property is owned by a corporation, the president or other officer shall list it.

8. If the property is owned by a trust, the trustee shall list it.

9. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

10. If the property is owned by a partnership, the partners shall list it.

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12. If the property is owned by a trust, the trustee shall list it.

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18. If the property is owned by a partnership, the partners shall list it.

19. If the property is owned by a corporation, the president or other officer shall list it.

20. If the property is owned by a trust, the trustee shall list it.

21. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

22. If the property is owned by a partnership, the partners shall list it.

23. If the property is owned by a corporation, the president or other officer shall list it.

24. If the property is owned by a trust, the trustee shall list it.

25. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

26. If the property is owned by a partnership, the partners shall list it.

27. If the property is owned by a corporation, the president or other officer shall list it.

Section 273.03, Minnesota Statutes 1945. Assessment: Mode. 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 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. * * *

Sec. 273.04. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the manner following: 1. In the case of real property, the person owning the same shall list it.

2. If the property is owned by a partnership, the partners shall list it.

3. If the property is owned by a corporation, the president or other officer shall list it.

4. If the property is owned by a trust, the trustee shall list it.

5. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

6. If the property is owned by a partnership, the partners shall list it.

7. If the property is owned by a corporation, the president or other officer shall list it.

8. If the property is owned by a trust, the trustee shall list it.

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16. If the property is owned by a trust, the trustee shall list it.

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19. If the property is owned by a corporation, the president or other officer shall list it.

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24. If the property is owned by a trust, the trustee shall list it.

25. If the property is owned by an executor, administrator, receiver, or other person, he shall list it.

26. If the property is owned by a partnership, the partners shall list it.

27. If the property is owned by a corporation, the president or other officer shall list it.

List of Lands in the Town of Walden, County of Cass, Minn., for the Year 1917, Which have Become Homesteads or Ceased to be Homesteads
 SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 214 Miller-Davis Company, Minneapolis, State Form No. 67

LANDS BECOMING HOMESTEADS							LANDS CEASING TO BE HOMESTEADS					
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Range	Number of Acres of Land		NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Range	Number of Acres of Land
		SUBDIVISION			Acres 100ths				SUBDIVISION			Acres 100ths
<u>Elmer & Mina Clemmens</u>	19	<u>SW 1/4 of SW 1/4</u>	4	137	3040	✓						
"	"	<u>SE 1/4 of SW 1/4</u>	4	"	40	✓						
<u>Arthur Wiese</u>	"	<u>So 1/2</u>	8	"	2875	✓						
<u>Arthur Wiese</u>	"	<u>So 1/2</u>	8	"	2840	✓						
<u>Arthur Wiese</u>	19	<u>So 1/2</u>	8	"	2880	✓						
<u>Elmer & Mina Clemmens</u>	19	<u>NE 1/4 of NW 1/4</u>	9	"	40	✓						
<u>Elmer & Mina Clemmens</u>	19	<u>NW 1/4 of NW 1/4</u>	9	"	40	✓						
<u>Arthur Wiese</u>	19	<u>SW 1/4 of NW 1/4</u>	9	"	40	✓						
<u>Arthur Wiese</u>	19	<u>SE 1/4 of NW 1/4</u>	9	"	40	✓						
<u>Leslie Mykkanen</u>	19	<u>SW 1/4 of NW 1/4</u>	24	"	40	✓						
<u>Leslie Mykkanen</u>	19	<u>NW 1/4 of SW 1/4</u>	24	"	40	✓						
<u>Leslie Mykkanen</u>	19	<u>SW 1/4 of SW 1/4</u>	24	"	40	✓						
<u>Arthur & Victoria Mykkanen</u>	unorg	<u>NE 1/4 of NW 1/4</u>	28	"	40	✓						
<u>Arthur & Victoria Mykkanen</u>	unorg	<u>NW 1/4 of NW 1/4</u>	28	"	40	✓						

Assessment of

NAME OF OWNER

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 Walden in said County for the year A. D. 1947 as specified above and amounting to _____ Dollars

Paul 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 Walden 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 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 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 1948, 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 received 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 Walden

FORM 401 - JULY, 1946

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes 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%				
Emil A. Erickson		1 NE 1/4 of NE 1/4	31	13730	40																
"		2 NW 1/4 of NE 1/4			40																
"		3 SW 1/4 of NE 1/4			40																
"		4 SE 1/4 of NE 1/4			40																
"		5																			
A. C. Erickson		6 NE 1/4 of NW 1/4			40																
"		7 NW 1/4 of NW 1/4 Lot 1			40	49															
Anton Erickson		8 SW 1/4 of NW 1/4 " 2			40	35															
"		9 SE 1/4 of NW 1/4			40																
"		10																			
"		11 NE 1/4 of SW 1/4			40																
"		12 NW 1/4 of SW 1/4 " 3			40	21															
"		13 SW 1/4 of SW 1/4 " 4			40	07															
"		14 SE 1/4 of SW 1/4			40																
"		15																			
"		16 NE 1/4 of SE 1/4			40																
"		17 NW 1/4 of SE 1/4			40																
Alberta Corina Sidenkranz		18 SW 1/4 of SE 1/4			40																
"		19 SE 1/4 of SE 1/4			40																
"		20																			

64112

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

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead 4.07	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
	District No. 16	District No. 19	District No. 20	District No. 21	District No. 22	District No. 23																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
1									11.98	4	PAID IN FULL	MAY 24 1946											
2									30.40	2	PAID IN FULL	MAY 24 1946											
3									15.02	3	PAID IN FULL	MAY 24 1946											
4									8.94	4	PAID IN FULL	MAY 24 1946											
5																							
6									12.70	6	PAID IN FULL	MAY 24 1946											
7									13.42	7	PAID IN FULL	MAY 24 1946											
8									8.94	8	2nd Half Paid	OCT 30 1946											
9									8.94	9	1st Half Paid	JUN 22 1946											
10																							
11									8.94	11	2nd Half Paid	OCT 30 1946											
12									8.94	12	1st Half Paid	JUN 22 1946											
13									8.94	13	2nd Half Paid	OCT 30 1946											
14									8.94	14	1st Half Paid	JUN 22 1946											
15																							
16									8.94	16	2nd Half Paid	OCT 30 1946											
17									8.94	17	1st Half Paid	JUN 22 1946											
18									12.70	18	PAID IN FULL	JUN 10 1946											
19									11.98	19	PAID IN FULL	JUN 10 1946											
20																							

4 1055 18866

18866

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

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

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 %				
Earl J. & Josephine Patton		1	NE 1/4 of NE 1/4	less Cemetery 32	137.30	40												
"	"	2	NW 1/4 of NE 1/4			40												
"	"	3	SW 1/4 of NE 1/4			40												
"	"	4	SE 1/4 of NE 1/4			40												
Edwin Johnson		6	NE 1/4 of NW 1/4			40												
John & Lilla Johnson		7	NW 1/4 of NW 1/4			40												
"	"	8	SW 1/4 of NW 1/4			40												
Edwin Johnson		9	SE 1/4 of NW 1/4			40												
William Montgomery	Charles W. & Dorothy Heine	11	NE 1/4 of SW 1/4			40												
John & Lilla Johnson		12	NW 1/4 of SW 1/4			40												
Albert Sidenkranz		13	SW 1/4 of SW 1/4			40												
William Montgomery	Charles W. & Dorothy Heine	14	SE 1/4 of SW 1/4			40												
John L. & Minnie Brinkman		16	NE 1/4 of SE 1/4			40												
"	"	17	NW 1/4 of SE 1/4			40												
William Montgomery	Charles W. & Dorothy Heine	18	SW 1/4 of SE 1/4			40												
John L. & Minnie Brinkman		19	SE 1/4 of SE 1/4			40												
		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 1946	June Settlement 1946	Penalty 1946	November Settlement 1946	Penalty 1946	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						H 133			2378	2378		2nd Half Paid OCT 11 1947												
2						H 67			1198	1198		1st Half Paid JUN 16 1948												
3						H 84			1502	1502		2nd Half Paid OCT 11 1947												
4						H 84			1502	1502		1st Half Paid JUN 16 1948												
5																								
6						H 67			1198	1198		2nd Half Paid AUG -2 1948												
7	SOLD FOR TAXES					H 267			4774	4774		1st Half Paid JUL 19 1948												
8	SOLD FOR TAXES					H 84			1502	1502		2nd Half Paid DEC 11 1948												
9						H 134			2396	2396		1st Half Paid JUL 19 1948												
10																								
11						H 84			1502	1502		1st Half Paid JUN 1 1948												
12	SOLD FOR TAXES					H 84			1502	1502		2nd Half Paid DEC 11 1948												
13						H 120			2146	2146		1st Half Paid JUL 19 1948												
14						H 176			2292	2292		PAID IN FULL JUN 1 1948												
15																								
16						H 67			1198	1198		2nd Half Paid OCT 30 1947												
17						H 67			1198	1198		1st Half Paid JUL 12 1948												
18						H 68			1216	1216		PAID IN FULL JUN 1 1948												
19						H 204			3648	3648		2nd Half Paid OCT 30 1948												
20																								

10.58 abated
 14.92 abated
 8.50 abated

