

ASSESSMENT & TAX LIST

Walden

1949



# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR.  
.....1949.

County

According to the requirements of law, I herewith deliver to you the Assessment Books for the said  
 of  
 containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1948, 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 change 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, except as otherwise provided in this chapter, shall be subject to taxation.

Sec. 273.01. WHEN LISTED AND ASSESSED. 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. BY WHOM LISTED. 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 the personal property owned by him on that day.
2. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney.
3. The personal property of a corporation shall be listed by its president or by the person in charge of its business.
4. The property of a person for whose benefit it is held in trust, by the trustee; of a deceased person, by the executor or administrator of his estate.
5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
6. The property of a body politic or corporate, by the proper agent or officer thereof.
7. The property of a firm or company, by a partner or agent thereof.
8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.03. WHERE LISTED. Except as otherwise in this chapter provided, the personal property of a person shall be listed in the town or district where the person resides, or in the county, town, or district where owned, spent or trustee resides.

Sec. 273.04. CERTAIN PERSONAL PROPERTY; WHERE LISTED. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other personal property, shall be listed at the residence of the person owning such property for domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the person resides.

Sec. 273.05. MERCHANTS AND MANUFACTURERS. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on.

Sec. 273.06. FARM PROPERTY OF NON-RESIDENTS. When the owner of a farm property of non-residents is not of full age and sound mind, or resides thereon, the same shall be listed and assessed in the town or district where the farm is located. If the owner is of full age and sound mind, the same shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.07. ELEVATORS, ETC., ON RAILROAD. All elevators and power companies, and all other corporations, shall be listed and assessed in the town or district where they are located, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.08. PIPELINE COMPANIES. Personal property of pipeline companies engaged in the business of transporting natural gas, oil, or other fluids, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.09. PERSONAL PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES OUTSIDE OF CITIES AND VILLAGES. Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.10. MANUFACTURERS. Every manufacturer required to list his property shall state also the value of his property pertaining to his business as provided in this chapter, and the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property.

Sec. 273.11. MANUFACTURERS. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise had of manufacturers, combiners, refiners or refiners, every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's personal property, all articles, tools, machinery, and other articles used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.12. PERSONAL PROPERTY OF DECEASED PERSONS. The personal property of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.13. PERSONS UNDER GUARDIANSHIP. The personal property of a person under guardianship shall be listed and assessed where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.14. ASSIGNMENTS AND RECEIPTS. Personal property in the hands of assignees and receivers, shall be listed and assessed at the place of listing before their appointment.

Sec. 273.15. PROPERTY MOVED BETWEEN COUNTIES, TOWNS, OR DISTRICTS. Personal property removed from one county, town, or district to another, shall be listed and assessed in the town or district where it 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 real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if 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 receiving instructions to 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.

The forms in this book are prescribed for the 1949 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

















Assessment of T

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1950, 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. 1949, as specified above and amounting to 100 Dollars

Paul Jewell County Treasurer. E. B. J.

Office of County Treasurer, Cass County, Minnesota

To Paul Jewell, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Walden in said County for the year 1949, 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 on lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully, Paul Jewell County Treasurer. E. B. J.

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 Town of Walden of said County for the year 1949.

WITNESS my hand and official seal, the 2 day of January, 1950.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of Paul Jewell, County Treasurer, the Tax List of the Town of Walden in said County for the year 1949; 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

of

Cass County, Minnesota, for Taxes for the Year 1949.

FORM 500

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

SUBDIVISION

Sec or Lot

Town or Block

Rng

Number of Acres of Land

Acres

100ths

No. School District

Indicate Homestead or No

Indicate Agricultural Tax or No

TRUE AND FULL VALUATIONS

LAND Exclusive of Structures and Improvements

BUILDINGS and Other Structures

MACHINERY Permanently Attached to Real Estate

TOTAL True and Full Value

Dollars

Dollars

Dollars

Dollars

ASSESSED VALUATIONS

RURAL

ALL OTHER

MACHINERY

TOTAL ASSESSED VALUE

Total Assessed Value as Equalized by the Board of Review

Homestead Up to \$4,000 20%

Over \$4,000 and Non-Homestead 33 1/3%

Homestead Up to \$4,000 25%

Over \$4,000 and Non-Homestead 40%

33 1/3%

Dollars

Dollars

Dollars

Dollars

Dollars

Dollars

Dollars

FINAL EQUALIZED VALUE

Dollars

SOLD FOR TAXES

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

District No.

District No.

District No.

District No.

District No.

District No.

Tax including State Homestead

State Tax on Non-Homestead

SPECIAL TAXES

TOTAL TAXES

PAID

WHEN PAID

Number of Receipt

March Settlement 1950

June Settlement 1950

Penalty

November Settlement 1950

Penalty

Collections to First Monday in January 1951

Penalty

Delinquent on First Monday in January 1951

Total Delinquent Tax and Penalty

REMARKS

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NE 1/4 of NE 1/4  
NW 1/4 of NE 1/4  
SW 1/4 of NE 1/4  
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SW 1/4 of NW 1/4  
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SW 1/4 of SW 1/4  
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

Grand Totals: H. 15698 11944 1040 1225 = 29,705  
N.H. 6140 9212 1015 367 = 16,734  
21838 21154 2055 1592 = 46,639  
# 19 4747 68  
Un. 4376 12 76.00 9856 68  
# 16 378 68  
# 20 277 50  
97826 8

76.00

9856 68

378 68

277 50

97826 8

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