

ASSESSMENT & TAX LIST - 1957

Walden

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR  
1957.

County, Minn.

To

Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1957, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1956, so far as the same has come to my knowledge from any source, and I herby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the old-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, 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 of each year, and the value of such property or for the person acquiring it.

Sec. 273.02. Real estate 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 all of his personal property.

2. Personal property shall be listed separately, and in the name of the principal, all income and other property, owned, leased, or otherwise controlled by him as agent or attorney.

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 deceased person, by the executor or administrator.

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. 273.20. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property, where listed. All machinery, tools, implements, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed at the residence of the owner, or at the residence of the family, if the property is in the hands of a receiver, by such receiver, and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a manufacturer, shall be listed in the town, or district where the business is carried on.

Sec. 273.30. Farm property of non-resident. When the owner of a tract or other personal property connected with a farm, town or district, where the farm is situated, if the farm is situated in the town or district, in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon a railroad, and all personal property connected therewith, shall be listed and assessed as personal property, and assessed in the town or district where the same is usually kept.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of a pipeline company engaged in the business of transporting gas, oil, or other petroleum products, shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline company and others engaged in the operations of business, of pipeline companies, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. Personal property of electric light and power companies, and other corporations, villages, or boroughs in this state, shall be listed and assessed in the town or district where the principal or other place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others applying electric power; places of listing and assessment. Personal property of electric light and power companies, and other corporations, villages, or boroughs in this state, shall be listed and assessed in the town or district where the principal or other place of business of the company is located.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his personal property shall list the same in the town or district where the same is usually kept.

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, and derives no profit from its sale.

Sec. 273.24. Property of a firm or company. Personal property of a firm or company, shall be listed and assessed in the town or district where the principal or other place of business of the company is located.

Sec. 273.25. Lists to be verified. Every person required to list personal property, shall make a true and correct list of the same, and shall submit the same to the assessor, who shall verify the same, and shall return the same to the assessor, who shall list the property as required by law.

Sec. 273.26. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, is not a resident of the county, town, or district, or that the property listed is not his, or that the value of the property listed is not correct, he may examine such person under oath in regard to the amount of the property he is required to list, and may require the production of such property, or of any material matter which he may deem necessary to a proper performance of his duty.

Sec. 273.27. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, is not a resident of the county, town, or district, or that the property listed is not his, or that the value of the property listed is not correct, he may examine such person under oath in regard to the amount of the property he is required to list, and may require the production of such property, or of any material matter which he may deem necessary to a proper performance of his duty.

Sec. 273.28. Where listed in case of doubt. In case of doubt as to the place for listing and assessing, it shall be determined by the assessor, who shall be guided by the provisions of this chapter.

Sec. 273.29. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a manufacturer, shall be listed in the town, or district where the business is carried on.

Sec. 273.30. Farm property of non-resident. When the owner of a tract or other personal property connected with a farm, town or district, where the farm is situated, if the farm is situated in the town or district, in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon a railroad, and all personal property connected therewith, shall be listed and assessed as personal property, and assessed in the town or district where the same is usually kept.

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Sec. 273.29. Merchants and manufacturers. The personal property of a merchant or manufacturer, or of a manufacturer, shall be listed in the town, or district where the business is carried on.

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 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.

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 meetings, 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 to 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 1957 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Real Estate













Assessment of

Form 314 - 1957 - 58 - 59 - 60 - 61 - 62 - 63 - 64 - 65 - 66 - 67 - 68 - 69 - 70 - 71 - 72 - 73 - 74 - 75 - 76 - 77 - 78 - 79 - 80 - 81 - 82 - 83 - 84 - 85 - 86 - 87 - 88 - 89 - 90 - 91 - 92 - 93 - 94 - 95 - 96 - 97 - 98 - 99 - 00

COLLECTIONS OF TAXES OF 1957

*Town* OF *Walden*, CASS COUNTY, MINNESOTA

NAME OF OWNER	FUNDS	MARCH SETTLEMENT	JUNE SETTLEMENT	NOV. SETTLEMENT	Amount Collected from Nov. 1957 to First Monday in Jan. 1958	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1958
		1957	1958	1958						
	State-Non-Homestead	8077	5817	1479	208					
	State-Homestead	7882	15572	5474	545					
	County Revenue	40103	79235	27852	2774					
	County Road and Bridge	19672	38866	13662	1361					
	County Welfare	61833	122169	42945	4276					
	County Bond and Interest	5678	11219	3944	393					
	Welfare deficit	3685	7282	2559	255					
	PERA	3842	7592	2669	265					
	R. + B. Ind Proj.	6557	12955	4554	453					
	Town Revenue	7855	15520	5456	543					
	Town Road and Bridge	22438	44333	15584	1552					
	Town Drag	1312	2591	911	91					
	Town State Loan									
	Fire	3934	7773	2732	272					
	School Local 1 Mill	1311	2591	911	92					
	School Special	32785	64777	22770	2267					
	School State Loan									
	Deficiency	30097	59465	20903	2083					
	Tuition									
	Transportation	1338	2643	929	94					
	Bldg.	10491	20729	7286	723					
	PERA	2387	4716	1658	165					
	C.O.	26674	52702	18526	1844					
	Co. Muse	2623	5183	1822	181					
	R. + B. Bldg.	2623	5183	1822	181					
	Cass Co. Agri.	656	1296	455	47					
		303853	590209	206903	20665					

MARCH SETTLEMENT	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	Transp.	C.O.	#19 Debt.	Bldg.	PERA	TOTALS
	Totals	1311	32785		30097	4338	26674		10491	2387	105083
	JUNE SETTLEMENT										
	School District No.										
	117	2591	64777		59465	2643	52702		20729	4716	207623
	Totals	2591	64777		59465	2643	52702		20729	4716	207623
	NOVEMBER SETTLEMENT										
	School District No.										
	117	911	22770		20903	929	18526		7286	1658	72983
	Totals	911	22770		20903	929	18526		7286	1658	72983
	NOVEMBER to JANUARY										
	School District No.										
	117	92	2267		2083	94	1844		723	165	7268
	Totals	92	2267		2083	94	1844		723	165	7268
	ADDITIONS										
	School District No.										
	Totals										
	REDUCTIONS										
	School District No.										
	Totals										

Real Estate



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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Real Estate

Combine Bogunie des. ac. to 10.102  
as: W. 20th of NE 1/4 NE 1/4

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Sec. or Lot, Town or Block, No. of Acres of Land, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), RURAL (Homestead, Over \$4,000), ALL OTHER (Timber, Homestead, Over \$1,000), MACHINERY, TOTAL ASSESSED VALUE, Total Assessed Value as Equalized by the Board of Review, FINAL EQUALIZED VALUE.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, Mills), Tax Including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Collection to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

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793  
1622

36584 526

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28515

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7298



































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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

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

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, Penalty, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Penalty, Delinquents on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.











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

Cass County, Minnesota, for Taxes for the Year 1957.

Real Estate

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, and REMARKS. Includes handwritten entries for various property owners like Arnold Melvin Hanson, R.H. & Selma Lewis, and Angelina Kullas.







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

Cass County, Minnesota, for Taxes for the Year 1957.

Form 300 (57) State-County Property, Minnesota. \* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.















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

Cass County, Minnesota, for Taxes for the Year 1957.

Form 300 (1-57) U.S. GOVERNMENT PRINTING OFFICE: 1956 O - 300

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, and REMARKS.

Real Estate

643.12

24990

24990

24990

19938

5052



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

\* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY			TRUE AND FULL VALUATIONS											FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres of Land	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	1000s	Homestead Up to \$1,000 20%	Over \$1,000 and Non-Homestead 33 1/3%	Timber Land Class 3c 20%				Homestead Up to \$1,000 25%		Over \$1,000 and Non-Homestead 40%	
State of Minnesota	<i>A. Odgaard Lambert Weiss</i>	NE 1/4 of NE 1/4			19	137.30												
State of Minnesota		NW 1/4 of NE 1/4			2													
State of Minnesota	<i>(cont to A. Odgaard)</i>	SW 1/4 of NE 1/4			3													
State of Minnesota		SE 1/4 of NE 1/4			4													
State of Minnesota					5													
State of Minnesota		NE 1/4 of NW 1/4			6													
State of Minnesota		NW 1/4 of NW 1/4	<i>lot 1</i>		7													
State of Minnesota		SW 1/4 of NW 1/4	<i>lot 2</i>		8													
State of Minnesota		SE 1/4 of NW 1/4			9													
					10													
<i>Gerald Gus Hojfs</i>		NE 1/4 of SW 1/4			11	40												
		NW 1/4 of SW 1/4	<i>lot 3</i>		12	40.68												
<i>Gerald Hojfs</i>		SW 1/4 of SW 1/4	<i>lot 4 less 1/2 acre school</i>		13	39.56												
		SE 1/4 of SW 1/4			14	42												
					15													
State of Minnesota		NE 1/4 of SE 1/4			16													
State of Minnesota		NW 1/4 of SE 1/4			17													
State of Minnesota		SW 1/4 of SE 1/4			18													
State of Minnesota		SE 1/4 of SE 1/4			19													
					20													

160.24

Cass County, Minnesota, for Taxes for the Year 1957.

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 1958	June Settlement 1958	Penalty	November Settlement 1958	Penalty	Collections to First Monday in January 1959	Penalty	Delinquent on First Monday in January 1959	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
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*70 Jan 1957*

*PAID IN FULL MAY 3 1958*

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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 500 (1955) MINNESOTA DEPARTMENT OF REVENUE

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for C. Robert + Edla Kristina Kangas, Arthur M. Pederson, and Richard + Clarence Suterchik.

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and REMARKS. Includes handwritten entries for tax payments and dates.































