

ASSESSMENT & TAX LIST

Wilkinson

1944



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

County, Minn.,

APR 6

1944.

CASS

Val Mrs Kenneth Assessor of the Town of Wilkinson

According to the requirements of law, I herewith deliver to you the Read and Personal Property Assessment Books for the year 1944, containing a list of all Platted and Unplatted 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 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 1941 as Amended by Laws 1943)

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. 273.02. 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 all of his realty, and in the name of his principal, all interests and other personal property inherited, loaned, or otherwise controlled by him as agent or attorney. \* \* \* Every person shall be listed by him as a minor, or by his next of kin.

2. The property of a person for whose benefit it is held in trust, by the trustee; or for the furnishing of equipment of the family and household, shall be listed and assessed in the district where the property is situated.

3. The property of a corporation whose assets are in the hands of its officers, directors, or stockholders, shall be listed and assessed as follows:

1. The property of a body politic or corporate, by the proper agent or officer thereof.

2. The property of a firm or company, by a partner or agent thereof.

3. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed in the county, town, or district in which the property is situated.

Sec. 273.27. Certain personal property; Where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of personal and domestic use, shall be listed and assessed in the district where the property is situated.

Sec. 273.28. 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. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county, town, or district in which the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the lands owned and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline companies. Personal property of \* \* \* pipeline companies, including the business of transporting natural gas, gasoline, or other petroleum products, shall be listed and assessed in the county, town, or district where the same is usually carried on.

Sec. 273.35. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, including the business of generating, transmitting, and distributing electric energy, shall be listed and assessed in the city, village, or borough in this state shall be listed and assessed where situated.

Sec. 273.37. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, including the business of generating, transmitting, and distributing electric energy, shall be listed and assessed in the city, village, or borough in this state shall be listed and assessed where situated.

Sec. 273.40. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county, town, or district in which the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.42. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the lands owned and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.43. Pipeline companies. Personal property of \* \* \* pipeline companies, including the business of transporting natural gas, gasoline, or other petroleum products, shall be listed and assessed in the county, town, or district where the same is usually carried on.

Sec. 273.45. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, including the business of generating, transmitting, and distributing electric energy, shall be listed and assessed in the city, village, or borough in this state shall be listed and assessed where situated.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place at which the business of the assignor or receiver is carried on.

Sec. 273.47. Property removed from one county, town, or district to another. Personal property shall be listed and assessed at the place at which the business of the owner is carried on.

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 listed as in this chapter provided, the assessor shall determine the county, town, or district in which the property shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the department of taxation.

Sec. 273.25. Lists to be made. The assessor shall make a list upon blanks furnished by him, a verified statement of all personal property owned by him on May 1, like the names of all personal property in his possession or under his control which \* \* \* he is required to list for taxation as agent or attorney, or as a partner, factor, or in any other capacity. \* \* \*

Sec. 273.85. Examination under oath. Whenever the assessor shall be of the opinion that any person or corporation has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the personal property owned by him at the rate aforesaid. Iron ore which, either (a) is mined by underground methods and placed in gondola cars, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the first day of January following, shall be listed and assessed in the county, town, or district in which the mine is located, and the aggregate of the two shall be assessed against the tract or lot.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any building or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who in making any statement or report for the purpose of assessing any tax or assessment, who shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.13. Classification of property.—Subdivision 1. How listed. Personal property shall be listed and assessed as follows: (a) Personal property subject to a general privilege tax and not subject to a special privilege tax shall be listed and assessed in the county, town, or district in which the property is situated.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty (50) per cent of its true and full market value as of the date of listing. Iron ore which, either (a) is mined by underground methods and placed in gondola cars, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the first day of January following, shall be listed and assessed in the county, town, or district in which the mine is located, and the aggregate of the two shall be assessed against the tract or lot.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, and other articles of personal and domestic use, shall be listed and assessed in the county, town, or district in which the property is situated.

Subdivision 4. Class 3. All agricultural products, except as provided by class three, with the furniture and fixtures used therewith, shall be listed and assessed in the county, town, or district in which the property is situated.

Subdivision 5. Class 4. All property not included in the preceding classes shall constitute Class five, and shall be listed and assessed in the county, town, or district in which the property is situated.

Sec. 168.06. Sub 7. Motor Vehicles which have been frozen and shall be listed and assessed at 25 per cent of the full and true value thereof.

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Wilkinson





Assessor's Return of Exempt Real Property in the Town of Wilkinson County of Cass, Minnesota, for the Year 1944

NAMES OF OWNERS	DESCRIPTION SUBDIVISION	Sec. or Lot	Town or Block	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS					REMARKS
						True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands In- cluding all Struc- tures, Improvements and Machinery Dollars	Assessor's Value of Lands In- cluding all Structures, Improvements and Machinery Dollars	
							True and Full Value of Build- ings and other Structures Dollars	True and Full Value of Machinery Per- taining to Real Estate Dollars			
Cass County, Carlson	NW-NW-	8	143	1	School house	20	325	345	115		
Cass County, Mann	N.W.-N.W.	23	144	1	" "	10	350	360	120		
" " Wilkinson	N.W.-N.E.	32	144	1	" "	30	300	330	110		
" " Raboin	NW-NE	17	144	1	" "	20	325	345	115		
" " Gibson	NW-NW	10	144	1	" "	20	325	345	115		
Great Northern P.R.	NW-N.E.	30	144	F	Section house	30	180	210	70		
Grand Pit Cass County	NW-NE	17	144		Gravel Pit	10		10	3		
						146	1405	1445	648		



NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1945, of L.C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Hillkinson in said County for the year A. D. 1944, as specified hereon amounting to 100 Dollars

Wm. D. Jewell, County Treasurer

Jan. 7, 1946

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 Hillkinson in said County for the year 1944, 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 D. Jewell, County Treasurer

Auditor's Office, Cass County, Minnesota

I, L.C. Peterson, 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 Hillkinson of said County for the year 1944.

WITNESS my hand and official seal this 7th day of January, 1945.

(SEAL) L.C. Peterson, County Auditor

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January, 1946, I received of Wm. D. Jewell, County Treasurer, the Tax List of the Town of Hillkinson in said County for the year 1944; 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) Paul D. Jewell, County Auditor















Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilkinson, Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.















Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilkin

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.







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

Form 1 - CD - 1944 - 1945 - 1946 - 1947 - 1948

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Clifford Piggles, Harvey L. Prazar, George M. Kennell, Maers Bros. Inc., and C.C. Benas.

399 3500 2065 3363 150 158 3350 2315 3521 329 223 346 567 367 590 896

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 108, 106, 56, 96, 57, 128, 65, 108, 108, 346, 524, 940.



























Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilkinson

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.



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

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Walter B. Hummitzsch, Charles Ellis, and Clifford V. Aikens.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.











































Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilkenson, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Wickesburg

Form 3 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.











