

Wilkinson

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

CASS

OFFICE OF COUNTY AUDITOR,

1946.

County, Minn.,

APR 9

Val. W. Kenneth, Assessor of the Town of Wilkerson

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1946, containing a list of all 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 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.

J. E. Larson 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, shall be 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.

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, the property of a minor, child or insane person, and of a decedent, 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 person for whose benefit it is held in trust, or the property of the estate of a decedent person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

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

8. The property of partnerships and others in the hands of an agent, by such agent in the name of his principal.

Sec. 273.26. Personal property of non-resident, when the owner of livestock or other personal property connected with a farm does not reside in the town, shall be listed and assessed in the town or district where the farm is situated.

Sec. 273.27. Certain personal property, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, domestic purposes, or for the furnishing or equipment of the family residence, 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 town, shall be listed and assessed in the town or district where the farm is situated.

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

Sec. 273.33. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas, shall be listed and assessed in the town or district where the property is situated.

Sec. 273.34. Manufacturers. Every manufacturer required to list his property shall also list the value of all articles purchased, 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 articles, tools, and implements used or designed to be used in any such process, except such fixtures as are exempt from taxation.

Sec. 273.44. Estates of decedents. The personal property of the estate of a decedent person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.46. 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. 273.47. Property moved between May and July. The owner of personal property removing from one county, town, or district to another, shall list the same in the county, town, or district to which it is removed.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the town or district in which the property shall be listed, the assessor shall list the property in the town or district in which it is situated, and if it is situated in another town or district, he shall list it in the town or district in which it is situated.

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Sec. 273.50. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, house, building, or structure, and view the same and the property therein.

Sec. 273.51. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, has not made a true and correct return, he may require the person to be examined under oath in regard to the amount of the property he is required to list, and the assessor may refuse to make full discovery under oath according to his best judgment and information.

Sec. 273.52. Failure to obtain list. In case of failure to obtain a list of the property, the assessor shall cause a list to be made of the property, and assess the same at the amount as he believes to be the true value thereof. When requested, he shall furnish a copy of the list to the person listing the property.

Sec. 273.53. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section.

Class 1. Iron ore whether mined or unmined, and all other minerals, and all rights and interests therein, but not including the right of way, and all rights and interests therein, and all other rights and interests therein.

Class 2. Real estate, including land, buildings, and other improvements thereon, and all rights and interests therein, but not including the right of way, and all rights and interests therein.

Class 3. Personal property, including all personal property, but not including the right of way, and all rights and interests therein.

Class 4. Personal property, including all personal property, but not including the right of way, and all rights and interests therein.

Class 5. Personal property, including all personal property, but not including the right of way, and all rights and interests therein.

Class 6. Personal property, including all personal property, but not including the right of way, and all rights and interests therein.

Class 7. Personal property, including all personal property, but not including the right of way, and all rights and interests therein.

Class 8. Personal property, including all personal property, but not including the right of way, and all rights and interests therein.

Class 9. Personal property, including all personal property, but not including the right of way, and all rights and interests therein.

Section 273.03, Minnesota Statutes 1945. 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.



Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Welkenson in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Sewell  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To \_\_\_\_\_, County Auditor:

Sir:—I herewith return to you the Tax List for the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1946, 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 or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully,  
\_\_\_\_\_  
County Treasurer.

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 1946.

WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_ 1947.

(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 1946; 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.



COLLECTIONS OF TAXES OF 1947

Town OF *Wilkinson*

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 10 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	1554 396	2379 1566							
County Revenue, County Road and Bridges, County Welfare, County Bond and Interest,	5734 2539 10867 4669	22676 10042 42976 18464							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Telephone	1365 3004 273 1365	5399 11878 1080 5399							
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B.+ J.	273 7515 4096 1366 7836	1080 20665 16158 5340 30654							
<b>Total</b>	<b>52852</b>	<b>195756</b>							

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+J	TOTALS
MARCH SETTLEMENT							
School District No. <i>Wm. A.</i>	45	677		677	226	1294	2919
" " " <i>Wm. W.A.</i>	228	6838		3419	1140	6542	18167
Totals	273	7515		4096	1366	7836	21086
JUNE SETTLEMENT							
School District No. <i>Wm. A.</i>	770	11551		11551	3850	22100	49822
" " " <i>Wm. W.A.</i>	298	8941		4471	1490	8554	23754
" " " <i>3</i>	12	173		136			321
Totals	1080	20665		16158	5340	30654	73897
NOVEMBER SETTLEMENT							
School District No.							
Totals							
NOVEMBER to JANUARY							
School District No.							
Totals							
ADDITIONS							
School District No.							
Totals							
REDUCTIONS							
School District No.							
Totals							















































































