

ASSESSMENT & TAX LIST

Wilkinson

1950

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

To _____, Assessor of the _____ County, Minn.,

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the _____ for the year 1950, 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.

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, 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. Every person of full age and sound mind, being a resident of this state, shall list the real and personal property owned by him, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, * * * the property of his guardian, or by the person having such property in charge.

Sec. 273.23. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family and the property of a decedent, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.29. 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 usually kept.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside therein, 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. 273.31. Elevators, etc., on railroad. All elevators and warehouses with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, leased, or otherwise controlled by the railroad company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies, gas, gasoline, 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 system of mains, pipes and equipment attached thereto, of pipeline lines, shall be listed with and assessed by the Commissioner of Taxation in the town or district in which the same is usually kept. Personal property of electric light and power companies, and other persons supplying electric power; place of listing and assessment of personal property with reference to the location of the principal place of business of the owner of such property shall be determined by the Commissioner of Taxation in the town or district in which the same is usually kept.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies, having a fixed situs outside the corporate town or district where located, without regard to where the principal or other place of business of the company may be located, shall be listed and assessed where property is located. Personal property of electric light and power companies having a fixed situs in any city, town or district, without regard to where the principal or other place of business of the company is located, shall be listed and assessed in the town or district in which the same is usually kept.

Sec. 273.37. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who authorizes by law to be made as a basis of imposing or reducing any tax or assessment, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.43. Classification of property—Subdivision 1. How assessed. Personal property shall be classified for purposes of taxation as provided by this section. Subdivision 2. Class 1. Iron ore, whether mined or milled, shall constitute class one and shall be valued and assessed at 15 per cent of its true and full value, * * * and upon lease for 10 years or more, shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including the contents of the family and all personal property actually used by the owner for personal and domestic purposes, or for the maintenance of the family, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided in all sorts together with the furniture and fixtures used therein, shall constitute class three and shall be valued and assessed at 35 per cent of the true and full value thereof.

Subdivision 5. Class 4. All property not included in the preceding subdivisions shall constitute class four and shall be valued and assessed at 40 per cent of the full and true value thereof.

Subdivision 6. Class 5. All property not included in the preceding subdivisions shall constitute class five and shall be valued and assessed at 40 per cent of the full and true value thereof.

Subdivision 7. Class 6. All property not included in the preceding subdivisions shall constitute class six and shall be valued and assessed at 40 per cent of the full and true value thereof.

Subdivision 8. Class 9d. Hives and beekeeping equipment, all hives, mules, tools, implements, and machinery used by the owner in any agricultural or other business, shall constitute class nine and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 10. All property not included in the preceding subdivisions shall constitute class ten and shall be valued and assessed at 40 per cent of the full and true value thereof.

ing to his business as a merchant. No candidate shall be required to file a statement of his assets and liabilities, or to make a return of the value of any property considered to him from any other place for the sale purpose of being stored or forwarded, if he has no interest in the same.

Sec. 273.54. Manufacturers. Every manufacturer required to list his property shall also list the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in the manufacture of any article, or in the repair, rebuilding, or refitting. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of the manufacturer's property, all tools, fixtures, and machinery used in the manufacture of or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.55. Decedent's estate. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death. Sec. 273.56. 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. 273.57. Property moved between May and July. The assessor shall list the property moved between May and July, either in which he is first called upon by the assessor. A person who moves his property from one town or district to another town, or district in which he resides, unless he shall make it appear on the return that the property was moved from one town or district to another town, or district in which he resides, shall be liable for tax on the property in another state.

Sec. 273.58. 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 in any one place, the assessor shall list the same in the county, town or district of equalization; and if between different counties, in the county of equalization.

Sec. 273.59. Lists to be verified. Every person required to list his property for taxation shall make out and deliver to the assessor, on or before the first day of August, a list of the property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property owned by him on May 1 of the current year, which shall be subject to taxation as agent or attorney, guardian, partner, trustee, executor, administrator, receiver, accounting officer, partner, trustee, or otherwise.

Sec. 273.65. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a true and correct return of his property, he may require the person to appear under oath in regard to the amount of the property he is required to list; and if such person shall refuse to make full disclosure under oath, he shall be liable for a gross misdemeanor.

Sec. 273.66. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement of the value of the property so assessed.

Sec. 273.67. Assessor may enter, dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, or any building, or any other premises, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who authorizes by law to be made as a basis of imposing or reducing any tax or assessment, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How assessed. Personal property shall be classified for purposes of taxation as provided by this section. Subdivision 2. Class 1. Iron ore, whether mined or milled, shall constitute class one and shall be valued and assessed at 15 per cent of its true and full value, * * * and upon lease for 10 years or more, shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including the contents of the family and all personal property actually used by the owner for personal and domestic purposes, or for the maintenance of the family, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided in all sorts together with the furniture and fixtures used therein, shall constitute class three and shall be valued and assessed at 35 per cent of the true and full value thereof.

Subdivision 5. Class 4. All property not included in the preceding subdivisions shall constitute class four and shall be valued and assessed at 40 per cent of the full and true value thereof.

Subdivision 6. Class 5. All property not included in the preceding subdivisions shall constitute class five and shall be valued and assessed at 40 per cent of the full and true value thereof.

Subdivision 7. Class 6. All property not included in the preceding subdivisions shall constitute class six and shall be valued and assessed at 40 per cent of the full and true value thereof.

Subdivision 8. Class 9d. Hives and beekeeping equipment, all hives, mules, tools, implements, and machinery used by the owner in any agricultural or other business, shall constitute class nine and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 10. All property not included in the preceding subdivisions shall constitute class ten and shall be valued and assessed at 40 per cent of the full and true value thereof.

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 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 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 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 meeting, 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 1950 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Assessor's Return of Exempt Real Property in the _____ of _____ County of _____, Minnesota, for the Year 1950

FORM 2 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF OWNERS	DESCRIPTION					FOR WHAT PURPOSE USED	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS		REMARKS
	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acre		LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	Rural Including Machinery	All Other	
											33 1/3%	40%	
	Nw 1/4 of N 1/2	10	N 43				240	600	840	280		Church	
	2003 of Nw 1/4 of N 1/2	17			2		99		99	33		Gravel Pit	
	1001 of Nw 1/4 of N 1/2	32			1		15	111	126	42		School	
									1068	355			

Tabular Statement

Assessor

Assessor's Return

FORM 2 WALKER-BAYNE COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1951, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Wilkinson in said County for the year A. D. 1950, as specified above and amounting to 100 Dollars

Paul D. Jewell by P. M. G. County Treasurer.

Jan 7, 1952

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 Wilkinson in said County for the year 1950, 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, Paul D. Jewell County Treasurer. P. M. G.

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 Wilkinson of said County for the year 1950. WITNESS my hand and official seal, the 7th day of January, 1951.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1952, I received of Paul D. Jewell, County Treasurer, the Tax List of the Town of Wilkinson in said County for the year 1950; 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.

Taxider Statement

Person

Assessor's Return

FORM 2 - WILSON-DAVIS COMPANY, MINNEAPOLIS

NAMES OF OWNERS

COLLECTIONS OF TAXES OF 1950, *Town* OF *Wilkinson*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1951	JUNE SETTLEMENT 1951	NOV. SETTLEMENT 1951	Amount Collected from Nov. 19... to First Monday in Jan. 1952	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1952
State—Non-Homestead,	1583	2320	1388	32					
State—Homestead,	1625	4873	2782	70					
County Revenue,	10178	30518	18049	437					
County Road and Bridge,	5365	16087	9514	229					
County Welfare,	16727	50154	29662	718					
County Bond and Interest,	6588	19754	11683	283					
Pub. Emp. Act.	158	473	280	07					
Town Revenue,	3669	11001	6506	158					
Town Road and Bridge,	3669	11001	6506	158					
Town Drag,	395	1183	700	17					
Town State Loan,									
School Local 1 Mill,	395	1183	700	17					
School Special,	11402	22224	13983	254					
School State Loan,			290						
Deficiency	19726	59144	34794	847					
Tuition									
Transportation	1184	3549	2099	51					
Ret.	98	296	170	04					
0	396	11829	6865	167					
542	1772	5914	3584	85					
	88680	25503	149656	3537					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Deficiency	Ret.	CO	B+D	TOTALS
MARCH SETTLEMENT	School District No. Un A	29	432		87	1483	07	289	144	2431
	Un A	366	10970		1097	18283	91	3657	1828	36292
	Totals	395	11402		1184	19726	98	3946	1972	38723
JUNE SETTLEMENT	School District No. Un A	884	13262		2653	44211	221	8842	4421	74495
	Un - NW	299	8961		896	14933	75	2987	1493	29644
	Totals	1183	22224		3549	59144	296	11829	5914	104139
NOVEMBER SETTLEMENT	School District No. Un A	449	6725		1346	22427	112	4485	2243	37790
	Un Na	233	6976		698	11627	58	2325	1163	23080
	3A	18	279	290	55	740		55	178	1615
Totals	700	13983	290	2099	34794	170	6865	3584	62485	
NOVEMBER to JANUARY	School District No. Un A	17	254		57	847	04	167	85	1427
	Totals	17	254		57	847	04	167	85	1427
	School District No.									
ADDITIONS										
REDUCTIONS										

Tablet Statement

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

FORM 500 - ILLINOIS STATE BOARD OF EQUALIZATION

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Home- stead Tax or No	Indicate Agri- cultural Tax or No	TRUE AND FULL VALUATIONS			ASSESSED VALUATIONS					FINAL EQUALIZED VALUE				
		SUBDIVISION	Sec. or Lot	Town or Block	Rag.				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%
U. S. of America		NE 1/4 of NE 1/4	24	144	31																
		NW 1/4 of NE 1/4																			
		SW 1/4 of NE 1/4																			
U. S. of America		SE 1/4 of NE 1/4																			
		NE 1/4 of NW 1/4																			
		NW 1/4 of NW 1/4																			
		SW 1/4 of NW 1/4																			
		SE 1/4 of NW 1/4																			
		NE 1/4 of SW 1/4																			
		NW 1/4 of SW 1/4																			
		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																			

Cass County, Minnesota, for Taxes for the Year 1950.

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 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS																					
	District No.	District No.	District No.	District No.	District No.	District No.																		Dollars	Dollars	Dollars	Dollars	Month	Day	Year	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
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Table Statement

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

Form 500 - Cass County, Minnesota

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes rows for Arthur F. Watson, Frank B. Madigan, Wm. Eugene Watson, Francis Madigan, and May Richmond.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and dates.

Table Statement

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

Form 501

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for Wilson & Erna B. Papworth, Marcell & Elizabeth Sarff, Peter H. & Ruth H. Sillema, Herman & Joseph Marsalek, F. O. Madigan, Louis & Beatrice Marsalek, and State of Minnesota.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: 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 1951, June Settlement 1951, November Settlement 1951, Penalty, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1-20 and summary rows.

Table Statement

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

Form 300 - 1949 - 1950

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for lots 3, 5, 6, 7, 13, 14, 18, 19, 20.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for lots 6, 20.

Table Statement

