

ASSESSMENT & TAX LIST - 1960  
Wilkinson



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1960.

To \_\_\_\_\_ County, Minn., Assessor of the \_\_\_\_\_ of \_\_\_\_\_

The real and personal property assessment books for \_\_\_\_\_ for the year 1960, are hereby delivered to you. The list of real estate contains all descriptions subject to taxation, so far as the same have come to my knowledge from any source, and you are directed to assess all property and make a 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

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. 273.22. By whom listed. Personal Property shall be listed in the manner following: 1. . . of a manufacturer shall be listed in this state, shall list all of his . . . personal property.

Sec. 273.27. Certain personal property; where listed. All household machines, washing apparatus of the family, and all personal property, including automobiles, shall be listed in the town or district where the owner, agent or trustee resides.

Sec. 273.30. Farm property of non-resident. When the owner of land or other real estate in this state is a non-resident, 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. 273.33. Gas and Water Companies. Subdivision 1. Personal property of . . . pipeline companies engaged in the business of transporting gas or water . . . shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.35. Electric Light and Power Companies. Subdivision 1. Personal property of electric light and power companies to be assessed where property is located. Personal property of electric light and power companies to be assessed where situated, without regard to where the principal or other place of business of such company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment of personal property. Personal property of electric light and power companies to be assessed where situated, without regard to where the principal or other place of business of such company is located.

Sec. 273.40. Merchants; Conditions. Every merchant required to list his property shall state also the value of such property as he is required to list for taxation any property the value of which exceeds the value of the product of this state, nor the value of

any property consumed to him from any other place, for the sole property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall list all of his . . . personal property.

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 removed from one county, town, or district to another county, town, or district, shall be listed in the county, town, or district in which he is first called upon by the assessor.

Sec. 273.48. Where listed in case of death. In case of death of a person, his personal property shall be listed and assessed in the same place as in this chapter provided, if between places in the same county, town, or district, and if between different counties, or places in different counties, by the assessor of taxation . . .

Sec. 273.49. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for assessment or other purpose is not a resident of the county, town, or district in which he is first called upon by the assessor, he may examine such person under oath in such place as he may direct, and he may require the person to be examined to make full disclosure under oath, the assessor shall refuse to make any statement under oath, unless he is first called upon by the assessor.

Sec. 273.50. False statement regarding taxes. Every person who, in making a statement for assessment or other purpose, makes a statement which shall be made as a basis of imposing or reducing any tax or assessment, shall be liable to a fine of not more than fifty dollars, and shall be liable to a fine of not more than fifty dollars, and shall be liable to a fine of not more than fifty dollars, and shall be liable to a fine of not more than fifty dollars.

Sec. 273.51. Classification of property—Subdivision 1. How classified for purpose of taxation as provided in this section.

Sec. 273.52. Classification of property—Subdivision 2. How classified for purpose of taxation as provided in this section.

Sec. 273.53. Classification of property—Subdivision 3. How classified for purpose of taxation as provided in this section.

Sec. 273.54. Classification of property—Subdivision 4. How classified for purpose of taxation as provided in this section.

Sec. 273.55. Classification of property—Subdivision 5. How classified for purpose of taxation as provided in this section.

Sec. 273.56. Classification of property—Subdivision 6. How classified for purpose of taxation as provided in this section.

Sec. 273.57. Classification of property—Subdivision 7. How classified for purpose of taxation as provided in this section.

Sec. 273.58. Classification of property—Subdivision 8. How classified for purpose of taxation as provided in this section.

Sec. 273.59. Classification of property—Subdivision 9. How classified for purpose of taxation as provided in this section.

Sec. 273.60. Classification of property—Subdivision 10. How classified for purpose of taxation as provided in this section.

Sec. 273.61. Classification of property—Subdivision 11. How classified for purpose of taxation as provided in this section.

Sec. 273.62. Classification of property—Subdivision 12. How classified for purpose of taxation as provided in this section.

Sec. 273.63. Classification of property—Subdivision 13. How classified for purpose of taxation as provided in this section.

Sec. 273.64. Classification of property—Subdivision 14. How classified for purpose of taxation as provided in this section.

Sec. 273.65. Classification of property—Subdivision 15. How classified for purpose of taxation as provided in this section.

Sec. 273.66. Classification of property—Subdivision 16. How classified for purpose of taxation as provided in this section.

Sec. 273.67. Classification of property—Subdivision 17. How classified for purpose of taxation as provided in this section.

Sec. 273.68. Classification of property—Subdivision 18. How classified for purpose of taxation as provided in this section.

Sec. 273.69. Classification of property—Subdivision 19. How classified for purpose of taxation as provided in this section.

Sec. 273.70. Classification of property—Subdivision 20. How classified for purpose of taxation as provided in this section.

Sec. 273.71. Classification of property—Subdivision 21. How classified for purpose of taxation as provided in this section.

Sec. 273.72. Classification of property—Subdivision 22. How classified for purpose of taxation as provided in this section.

Sec. 273.73. Classification of property—Subdivision 23. How classified for purpose of taxation as provided in this section.

Sec. 273.74. Classification of property—Subdivision 24. How classified for purpose of taxation as provided in this section.

Sec. 273.75. Classification of property—Subdivision 25. How classified for purpose of taxation as provided in this section.

Sec. 273.76. Classification of property—Subdivision 26. How classified for purpose of taxation as provided in this section.

Sec. 273.77. Classification of property—Subdivision 27. How classified for purpose of taxation as provided in this section.

Sec. 273.78. Classification of property—Subdivision 28. How classified for purpose of taxation as provided in this section.

Sec. 273.79. Classification of property—Subdivision 29. How classified for purpose of taxation as provided in this section.

Sec. 273.80. Classification of property—Subdivision 30. How classified for purpose of taxation as provided in this section.







**SUMMARY OF TAX COLLECTION**

Original Levy	- - - - -	\$ 9725.46	
Additions	- - - - -	\$ 30.28	
			\$ 9755.74
Abatements	- - - - -	\$ 155.84	
			\$ 9599.90

**COLLECTIONS**

March Settlement	- - - - -	\$ 1399.96	
June Settlement	- - - - -	\$ 4860.73	
November Settlement	- - - - -	\$ 2688.28	
January Settlement	- - - - -	\$ 147.56	\$ 9196.53
			\$
Over Collected	- - - - -	\$ .02	
Under Collected	- - - - -	\$	
Delinquent	- - - - -	\$ 403.39	\$ 403.37
Total	- - - - -		\$ 9599.90

Real Estate

Personal







COLLECTIONS OF TAXES OF 1960

Town

OF *Wilkinson*

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19.60	JUNE SETTLEMENT 19.60	NOV. SETTLEMENT 19.60	Amount Collected from Nov. 19.60 to First Monday in Jan. 19.61	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19.61
State-Non-Homestead,	19 38	51 77	29 79	1 59					
State-Homestead,	20 42	10 36	53 65	3 03					
Agric. Assn.,	2 04	7 34	3 98	22					
County Revenue,	136 18	489 17	264 44	14 76					
County Road and Bridge,	81 79	293 80	158 82	8 87					
County Welfare,	337 35	852 60	460 90	25 72					
County Bond and Interest, P.E.R.A.	23 02	82 70	44 71	2 49					
Civil Def.	94	3 38	1 83	10					
Co. Nurse	8 17	29 38	15 88	89					
R. & B. Bldg.	8 17	29 38	15 88	89					
Town Revenue,	85 58	127 80	69 09	385					
Town Road and Bridge,	49 89	177 22	96 88	540					
Town Drag,									
Town State Loan,									
School Local 1 Mill,									
School Special,	143 16	436 90	241 55	11 08					
School State Loan,									
Deficiency	380 32	1366 16	738 53	41 20					
Tuition									
Transportation									
E.O.	163 58	587 59	317 65	17 72					
P.E.R.A.	28 63	102 83	55 58	3 10					
R. & Int.	61 34	220 35	119 12	6 65					
	1399 96	4960 73	2688 28	147 56					

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Ref.	E.O.	P.E.R.A.	R. & Int.	TOTALS
School District No.								
115-a		61 32		228 10	98 11	17 17	36 79	441 49
115-na		81 84		152 22	65 47	11 46	24 55	335 54
Totals		143 16		380 32	163 58	28 63	61 34	777 03
School District No.								
115-a		297 60		1107 06	476 15	83 33	178 56	2142 70
115-na		139 30		259 10	111 44	19 50	41 79	571 13
Totals		436 90		1366 16	587 59	102 83	220 35	2713 83
School District No.								
115a		155 51		578 50	248 82	43 54	93 31	1119 68
115 na		86 04		160 03	68 83	12 04	25 81	352 75
Totals		241 55		738 53	317 65	55 58	119 12	1472 43
School District No.								
115a		11 08		41 20	17 72	3 10	6 65	79 75
Totals		11 08		41 20	17 72	3 10	6 65	79 75
School District No.								
Totals								
School District No.								
Totals								

Real Estate

Personal















Assessment Roll and Tax List of Real Property in the State of Iowa of Dickinson

Cass County, Minnesota, for Taxes for the Year 1960.

Form 500 MILLER-DAVIS CO., MINNEAPOLIS \* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Real Estate

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, 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, June Settlement, November Settlement, Collections to First Monday in January 1962, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for property owners like Haldor J. & Laura A. Hopteig, Albert Clark, Ralph E. Hansen, etc.































































































































