

Wilson

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1946.

CASS County, Minn., APR 9

Lewis Walton Assessor of the Town of Wilson

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.

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 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 the first day of May in each year, and the date of listing shall be the date on which the property is first acquired by the person acquiring it.

Sec. 273.22. By whom listed. Personal property shall be listed in 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 the principal, all real estate owned by him, whether or not it is owned, managed, or controlled by him as agent or attorney. * * *

3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a partner or co-partner shall be listed by the proprietor of the estate of a deceased partner, by the executor or administrator.

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

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. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county in which the property is located, managed, or controlled by the person acquiring it.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of personal property, shall be listed in the county in which the property is located, managed, or controlled by the person acquiring it.

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 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 in which the property 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 such farm is located.

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

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 county, town, or district where the same is usually carried on * * *

Sec. 273.36. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed situs in any 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 outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city or village, of electric light and power companies, or other individuals and partnerships supplying electric power, having a fixed situs outside of the corporate limits of villages, cities, and towns, shall be listed and assessed in the county in which the property is located.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall also list the value of his property pertaining to his business in the county in which the property is located for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the purpose of sale or lease, nor the value of any property in such property, and derives no profit from its sale.

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

Sec. 273.45. Persons under Guardianship. The personal property of a person under guardianship shall be listed and assessed at the place where the guardian resides and of every other person under guardianship, where the same resides.

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.

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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 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 Wilson in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer.
a.j.m.

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 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,

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 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) _____ County Auditor.

Printed Real

Real's Acres

PERSONAL

COLLECTIONS OF TAXES OF 1947, Town of Wilson, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 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,	2108 573	4309 1957							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	8305 3678 15739 6762	28348 12554 53727 23084							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	1977 3955 395	6750 13499 1350							
School Local 1 Mill, School Special, School State Loan, Deficiency Due #1 A Bonds B Bonds	395 10749 13771 1919 2012 6097	1350 25928 44908 6257 6560 19881							
Total	78435	250462							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	Due #1	A Bonds	B Bonds	TOTALS
MARCH SETTLEMENT	School District No. 19a	74	1115		3306	461	483	1464	6903
	" " " 197a	235	7054		10465	1458	1529	4633	25374
	" " " 20	86	2580						2666
	Totals	395	10749		13771	1919	2012	6097	34943
JUNE SETTLEMENT	School District No. 19a	971	14570		43223	6022	6314	19135	90235
	" " " 197a	38	1136		1685	235	246	746	4086
	" " " 20	341	10222						10563
	Totals	1350	25928		44908	6257	6560	19881	104884
NOVEMBER SETTLEMENT	School District No.								
	Totals								
NOVEMBER to JANUARY	School District No.								
	Totals								
ADDITIONS	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

Printed Real

Prod. & Areas

Personal

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for Earl M. + Dorothy Swift, Jacob Sarkisalo, Charles Jokela, Dale Ellis, and Henry J. Richard W. + Mary Ellen Mick.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: SOLD FOR TAXES, 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 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, and REMARKS. Includes entries for #55, #92, #152, #92, #162, and #19.

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

Cass County, Minnesota, for Taxes for the Year 1946.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS				
		Subdivision	Sec. or Lot	Town or Block	Range	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
William A. G. Walter Jr. & Vera Larsson	Oscar Dahl	NE 1/4 of NE 1/4	1	2										
Oscar Dahl	Oscar Dahl	NW 1/4 of NE 1/4	2											
Fredolin Wm.		SW 1/4 of NE 1/4	3											
Oscar Dahl		SE 1/4 of NE 1/4	4											
			5											
		NE 1/4 of NW 1/4	6											
		NW 1/4 of NW 1/4	7											
	Fred. Ferguson	SW 1/4 of NW 1/4	8											
	Oscar Dahl	SE 1/4 of NW 1/4	9											
			10											
		NE 1/4 of SW 1/4	11											
		NW 1/4 of SW 1/4	12											
		SW 1/4 of SW 1/4	13											
		SE 1/4 of SW 1/4	14											
			15											
		NE 1/4 of SE 1/4	16											
		NW 1/4 of SE 1/4	17											
		SW 1/4 of SE 1/4	18											
		SE 1/4 of SE 1/4	19											
			20											
Emoch Mayer														

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 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS
District No.	Rate	District No.	Rate	District No.																		
20	135.65	19	197.55	19	21	6.6																
<p>Grand Total</p> <p>H. 3124 8269 92 11485</p> <p>NH. 3240 11307 36 14583</p> <p>6364 19576 128 26068</p> <p>Q*19 386706</p> <p>712*19 2722</p> <p>#20 86324</p> <p>Grand Total 475752 9562</p> <p>485314</p>																						

For 1946 Tax
See line 14, Page 3.

Tabular Statement of Taxable Real Property Assessment of the Town of Wilson, County of Cass, Minnesota, 1922

Tabular Statement of Taxable Real Property Assessment of the Wilson, County of Cass, Minnesota 1922

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS				
	Acres 100ths	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		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/3% Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
						Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/3% Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars					
Footings from Page 1		4226	2791		7017	648	1259					1907		
" " " 2		4700	1504		6204	198	1738					1936		
" " " 3		3466	2665		6131	769	762					1531		
" " " 4		432	660		1092	93	209					302		
" " " 5		4182	1900		6082	821	659					1480		
" " " 6		3908	1225		5133	831	326					1157		
" " " 7		4393	1207		5600	790	550					1340		
" " " 8		4641	2310		6951	1155	392					1547		
" " " 9		4800	2310		7110	546	1460					2006		
" " " 10		4416	420		4836		1612					1612		
" " " 11		2203	360		2563	347	276					623		
" " " 12		2482	390		2872	110	774					884		
" " " 13		4702	2205		6907	1319	104					1423		
" " " 14		4497	1560		6057	183	1714					1897		
" " " 15		3857	480		4337	481	644					1125		
" " " 16		3306	420		3726	408	562					970		
" " " 17		4411	2130		6541	515	1322					1837		
" " " 18		4310	1230		5540	1108						1108		
" " " 19		4297	1720		6017	1093	184					1277		
" " " 1		308	150		458	70	36					106		
		73537	27637		101174	11485	14583					26068		

OK. Co.

OK. Co.
10, 197.47

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS				
	Acres 100ths	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		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/3% Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
						Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/3% Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars					
Footings from Page 1	43	63736	27487		91223	10432	13022				53454			
" " " 1		308	150		458	70	36				106			
" " " 2														
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" " " 17														
" " " 18														
" " " 19														
" " " 1														
		64044	27637		91681	10502	13058				23560			

Personal