

Vil. of Pine River
ASSESSMENT & TAX LIST

1946

Treasurer's Office, Cass County, Minnesota

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

Paul D. Howell
County Treasurer
a.s.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.

137-2 Not Printed Real James 3rd James 3rd James 5th Park 5th
Add'l Add'l Add'l Add'l
139-29 Add'l Add'l

TABULAR SCHEDULE OF VALUATIONS,
 LEVIED IN THE Village OF Pine River

RATES AND TAXES
 COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES										
	Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	
19			60	26764	23276	1.45					21	9.3	39.8	17.1		87.2	10.									10.1
	Assess Val.	Rural 3425	All Other 53399	P.P. 23276	Total 80100						N.H.	6.6														

RATE OF SCHOOL TAXES										TAXES DEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES									
Local	Special	State Loan	Def	A	B	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def	A	B	Total School Taxes	FUNDS	Rate	Amounts		
1	15.	44.5	6.2	6.5	19.7	92.9	191.65	8010	90	267	37	39	118	557	State Revenue,				
1	30.	44.5	6.2	6.5	19.7	107.9	206.65	8004	24028	356186	49625	52026	157687	863456	State School,				
															Teachers Insurance,				
															State Debt—Non-Homestead,		34368		
															State Debt—Homestead,		11634		
															County Revenue,		168210		
															County Road and Bridge,		74493		
															County Welfare,		318798		
															Bonds and Interest		136971		
															Town Revenue,		801 00		
															Town Road and Bridge,				
															Town Drag,				
															Town State Loan,		801		
															<i>Fireman Relief</i>				
															School Local 1 Mill,		8010		
															School Special,		240218		
															School State Loan,		356453		
															<i>Deficiency</i>		49662		
															<i>Other # 11</i>		52065		
															<i>A Bonds</i>		157805		
															<i>B</i>				

Total Number of Acres 88
 State of Minnesota, } ss.
 COUNTY OF CASS }
 Auditor of said County and State aforesaid, do hereby certify that the
 foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the
 of Pine River, in said County, the several rates of Taxation and Totals of the
 several Tax Funds levied thereon for the year A. D. 1946.
 Witness my hand and official seal, this 31 day of Dec, A. D. 1946.
 L. L. Peterson, County Auditor.



Not Printed Real Estate Add'l 139-29
 James 2nd Add'l 139-29
 James 3rd Add'l 139-29
 James 5th Add'l 139-29
 Park 5th Add'l 139-29

COLLECTIONS OF TAXES OF 1947 *Village* OF *Pine River* CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 18.....	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 19..... to First Monday in Jan. 19.....	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19.....
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	11593 2853	12777 5349							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	41322 18300 78315 33648	77474 34310 146833 63087							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, <i>Firemen's Relief</i>	17677 197	36893 369							
School Local 1 Mill, School Special, School State Loan, <i>Tue # 1</i> <i>Deficiency</i> <i>A Bonds</i> <i>B Bonds</i>	1968 59032 12200 87563 12790 38764	3689 110590 22873 164173 23980 42679							
Total	418222	775076							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Tue # 1</i>	<i>Deficiency</i>	<i>A Bonds</i>	<i>B Bonds</i>	TOTALS
MARCH SETTLEMENT	School District No. <i>1977A</i>	1968	59032		12200	87563	12790	38764	212317
	Totals	1968	59032		12200	87563	12790	38764	212317
JUNE SETTLEMENT	School District No. <i>19-a</i>	06	92		37	267	39	118	559
	" " <i>19-71A</i>	3683	110498		22836	163906	23941	72561	397425
	Totals	3689	110590		22873	164173	23980	72679	397425
NOVEMBER SETTLEMENT	School District No.								
	Totals								
NOVEMBER to JANUARY	School District No.								
	Totals								
ADDITIONS	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

James 2nd
 Add
 137-29
 Not Printed Real
 James 3rd
 Add
 138-29
 James 5th
 Add
 139-29
 Park 5th
 Add
 140-29

Lat 1, Bk 1

20.02 Corn at the most Northern Cor. of Lot 1; ^{thence} SE 25', SW 90',
NW 25', NE 90' to beg.

South. Corn at ^{meet} SE cor.; ^{thence} NW 65', SW 70', SE 65', NE 65' to beg.

Moreby Corn at a pt. 25' from most Northern Cor. of Lot 1, ^{thence} SW 75',
SE 50', N.E. 75', NW 50' to beg.

Fuller's Corn at SW cor. of Lot 1, ^{thence} NW 115', NE 15', SE 115', SW 15' to
beg.

Assessment Roll and Tax List of Real Property in the Village of Pine River

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for Arthur Zigmund, Oscar Dahl, Joseph H. + Kaddie B. King, etc.

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, REMARKS. Includes handwritten notes like 'Statement #3455' and 'PAID IN FULL'.

Vertical text on the right edge: 19.0, James 2nd, Addition, James 3rd, Addition, James 4th, Addition, James 5th, Addition, James 6th, Addition, James 7th, Addition, James 8th, Addition, James 9th, Addition, James 10th, Addition, James 11th, Addition, James 12th, Addition, James 13th, Addition, James 14th, Addition, James 15th, Addition, James 16th, Addition, James 17th, Addition, James 18th, Addition, James 19th, Addition, James 20th, Addition.

State of Minnesota

Department of Taxation

G. HOWARD SPAETH
COMMISSIONER OF TAXATION

State Office Building, St. Paul 1

ADMINISTRATIVE DIVISION

September 6, 1947

Mr. L. C. Peterson
Cass County Auditor
Walker, Minnesota

Re Abatement No. 93565

Cass Co. 3467

Dear Sir:

In a note attached to the application of Donald Davis for the removal of an assessment of a building on Lot 16, Block 12, Original Plat of Pine River Village, you asked for authorization to transfer the building assessment to Lot 19 of the same block. You have also asked for authorization to transfer a \$500 building assessment from Lot 19 to Lot 20. You state that the owner of Lot 20 has already paid his 1946 tax.

Under the provisions of Minnesota Statutes 1945, Section 273.02, you have the authority as county auditor to add buildings omitted from descriptions in the 1946 assessment at any time until December 1, 1947. You should therefore proceed under this statute to add the \$225 building value to Lot 19, and the \$500 building value to Lot 20 as of May 1, 1946. After you have made these omitted assessments it will be necessary for the owner of Lot 19 to file an application for the abatement of the \$500 building value from that description.

The fact that the 1946 tax has already been paid on Lot 20 will not, in our opinion, deprive you of the authority to add a \$500 building value for 1946 to that description. The limitations in the statute will make it necessary for you to assess the building to the lot before December 1, 1947, and also before any conveyance of Lot 20 has been made to another party acquiring the property in good faith.

In making an assessment of an omitted building under the above statute you should proceed to make a separate certification to your county treasurer of the additional amount of 1946 tax that has been placed against the description of the property. We believe it is also advisable to notify the property owner of such additional tax in order that he may pay it upon certification, and if it is not paid before the end of the year it should be added to the 1947 tax certified against the property.

Yours very truly

G. HOWARD SPAETH
Commissioner of Taxation

By

A.C. Sulerud
A.C. Sulerud, Secretary

ACS-1

ADDRESS YOUR REPLY TO DEPARTMENT OF TAXATION
ADMINISTRATIVE DIVISION, STATE OFFICE BUILDING
ST. PAUL 1, MINNESOTA

Assessment Roll and Tax List of Real Property in the Village of Pine River

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. or Lot	Town or Block	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	R U R A L		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%	Homestead Up to \$4,000 25%				
Jenna Leaf		Urton's First Addition	1	1		25			25				10	10			
-			2			25			25				10	10			
-			3			25			25				10	10			
-			4			25			25				10	10			
John H. Norman			5			25			25				10	10			
Hector Strom, Elmer & Larsen			6			35	100		135			54	54				
Thelma A. Anderson			7	2		25			25			10	10				
-			8			70	994		464			116	116				
-			9			12			12			3	3				
-			10														
-			11														
-			12														
-			13														
-			14														
-			15														
-			16														
-			17														
-			18														
-			19														
-			20														
						267	494		761			119	114	233			

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			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.	District No.	District No.	District No.	District No.																					
	Rate	Rate	Rate	Rate	Rate																					
1						206	6	212				1st Half Paid JUN 24 1947														
2						206	6	212				2nd Half Paid NOV - 5 1947														
3						206	6	212				1st Half Paid JUN 24 1947														
4						206	6	212				2nd Half Paid NOV - 5 1947														
5						206	6	212				1st Half Paid JUN 24 1947														
6						1116	36	1152				PAID IN FULL MAY 29 1947														
7						206	6	212				2nd Half Paid SEP 23 1947														
8						2398		2398				1st Half Paid MAY 22 1947														
9						62		62				2nd Half Paid SEP 23 1947														
10												1st Half Paid MAY 22 1947														
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
						4812	72	4884																		

Daves 2nd Addl Spurrier's Sub. of Blk. 19, O. P.
 Daves 3rd Kinball's 1st Addition
 Daves 4th Urton's 1st Addition
 Daves 5th Addition
 5th Add'n.

1st Addl.
 2nd Addl.
 3rd Addl.
 4th Addl.
 5th Addl.
 6th Addl.
 7th Addl.
 8th Addl.
 9th Addl.
 10th Addl.
 11th Addl.
 12th Addl.
 13th Addl.
 14th Addl.
 15th Addl.
 16th Addl.
 17th Addl.
 18th Addl.
 19th Addl.
 20th Addl.

Spurrier's Addition of Blk. 19, O. Kinball's 1st Addition Urton's 1st Addition Urton's 2nd Addition Parker's Addition

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMA.

