

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 _____ Dollars

Paul D. Jewell
County Treasurer.
A.S.M.

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.

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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 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.

James 2nd
K1 James 3rd
Addition
Daw
Add
139-29
James 5th
Torbe's
Add
Add'n
Park 5th

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

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 19.....	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,	11593	12777							
State Debt—Homestead,	2853	5349							
County Revenue,	41322	77474							
County Road and Bridge,	18300	34310							
County Welfare,	78315	146833							
County Bond and Interest,	33648	63087							
Town Revenue,	19677	36893							
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
<i>Firemen's Relief</i>	197	369							
School Local 1 Mill,	1968	3689							
School Special,	59032	110590							
School State Loan,									
<i>Tue # 1</i>	12200	22873							
<i>Deficiency</i>	87563	164173							
<i>A Bonds</i>	12790	23980							
<i>B Bonds</i>	38764	72679							
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	397984
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
 James 3rd
 James 5th
 Park 5th
 Park 6th
 Park 7th
 Park 8th
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 Park 90th
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 Park 93rd
 Park 94th
 Park 95th
 Park 96th
 Park 97th
 Park 98th
 Park 99th
 Park 100th

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	SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
						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
										Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
George E. & Rachel M. Durkee	Winston & Thelma Cadwell	206' x 80' x 191' along by NW 1/4 Sec. 6	6	137	29	600	5500	249	6349	1220			83	1303			
		Triangular piece of Brewer tract	50	19	yes	25	250		275	55				57			
Lois Gardner		Commencing at the intersection of southerly line of Mill St. with the W. line of Arlina St. in the Village of Pine River running thence in a southwesterly direction following line of Arlina St. in said Vill. a distance of 260' more or less to the point where said W. line of Arlina St. intersects the W 1/16 line running thru Sec. 6, T. 137, R. 29, thence S. on said 1/16 line a distance of about 100' to the center of NW 1/4 of Sec. 6 to the point on said 1/16 line where the same would intersect a line extended thru center of N. rwy Ave. in said Vill. running thence northwesterly on said center line of Norway Ave. extended would intersect with southerly line of Mill St. in said Vill. of P. R. thence S. Easterly on said line of Mill St. to place of beginning.	4	30	19	160	1825		1985	397				397			
Augustine Weiss		45 ac. of N. 1/2 of Sec. 11	31	138	29												
Benj. J. Ackerman		6 ac. of NE 1/4 of SW 1/4	31	138	29	180			180	60			60				
P. C. & Emma Lindberg		4 1/2 ac. of N 1/2 of SW 1/4	4	50	19	180	2100		2280	456			456				
Herbert Kline		3 ac. of NE 1/4 of SW 1/4	2	50	19	80	800		880	176			176				
A. C. & Jessie L. Thompson		2 ac. of NE 1/4 of SW 1/4	2	19	yes	160	560		720	144			144				
Avid & Opal Johnson		2 ac. of NE 1/4 of SW 1/4	2	19	yes	80	1300		1380	276			276				
David Stark		1 ac. of N 1/2 of SW 1/4	2	55	No	39			39	13			13				
Luella H. Schuler & Thom. V. Helbert		Commencing at S.W. cor. Lot 7, thence N. 300' thence N. to R.P. thence along R.P. to intersection of R.P. & Th. side of Sec. 3, thence to place of beginning.	1	50	No	60			60	90			90				
						1564	19335	249	14148	2724	93		83	2900			

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
	Dollars	Dollars	Dollars	Dollars	Dollars				Mills	Mills	Mills															Mills	Mills
1	19	19	19	19	19	20.4	66	269.26			269.26	1 PAID IN FULL	JUN 9 1947	8136		269.26											
2	19	19	19	19	19	20.4	66	11.36			11.36	2 PAID IN FULL	JUN 30 1947	9468		11.36											
3																											
4																											
5																											
6	19	19	19	19	19	20.4	66	82.04			82.04	1st Half Paid	MAY 22 1947	6203		41.02							41.02				
7																											
8																											
9																											
10																											
11																											
12	19	19	19	19	19	60		11.50	40		11.90	PAID IN FULL	JUN 18 1947	8677		11.90											
13	19	19	19	19	19	456		94.24			94.24	PAID IN FULL	MAR -4 1947	2437		94.24											
14	19	19	19	19	19	176		36.38			36.38	PAID IN FULL	JUN 18 1947	9042		36.38											
15	19	19	19	19	19	144		29.76			29.76	PAID IN FULL	SEP 11 1947	11013		29.76											
16	19	19	19	19	19	276		57.04			57.04	PAID IN FULL	MAY 19 1947	5729		57.04											
17	19	19	19	19	19	13		2.68	8		2.76	PAID IN FULL	JUN 6 1947	8682		2.76											
18																											
19																											
20	19	19	19	19	19	2807		11.50			2840																
						60		586.90	62		599.02																

137-29

1

Original Plat
Dames 2nd Add'n
Dames 3rd Add'n
Dames 4th Add'n
Dames 5th Add'n
Dames 6th Add'n
Dames 7th Add'n
Dames 8th Add'n
Dames 9th Add'n
Dames 10th Add'n
Dames 11th Add'n
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Dames 13th Add'n
Dames 14th Add'n
Dames 15th Add'n
Dames 16th Add'n
Dames 17th Add'n
Dames 18th Add'n
Dames 19th Add'n
Dames 20th Add'n

Lot 1, BLK 1

20.02

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

Subt.

Com. at ^{most} SE cor; ^{thence} NW 65', SW 75', SE 65', NE 65' to beg.

Moreby

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

Dullow

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

State of Minnesota

Department of Taxation

State Office Building, St. Paul 1

G. HOWARD SPAETH
COMMISSIONER OF TAXATION

ADMINISTRATIVE DIVISION

September 6, 1947

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

Re Abatement No. 93565

Case No. 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					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		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	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%				
Annie Whittemore		Kimball's 1st Addition	8	3		19	NO	NO	35					14	14			
T. R. Kothridge			9				NO	NO	35					14	14			
Frank Benson			10				NO	NO	50					20	20			
Ossie M. Hendry			11				YES	NO	30				5	5				
Arvid C. Lundin			12				YES	NO	50	250			75	75				
Fritz Arvola			13				YES	NO	95	825			215	215				
John L. & Bernice A. Hopke			14				YES	NO	24	100			31	31				
John L. & Bernice A. Hopke			1	4			YES	NO	26	780			274	204				
John L. & Bernice A. Hopke			2						8	780	← 274 on 2/28/47	changed 6/15/47	197	9	9			
Clayton & Doris Rollins			3						8				9	9				
" " " "			4						8				9	9				
John L. & Bernice A. Hopke			5						8				9	9				
" " " "			6						8				9	9				
" " " "			7						8				9	9				
D. L. Tripp, Cecil & Judith Carlson			1	5			NO		50				20	20				
" " " "			2				NO		50				20	20				
" " " "			3				NO		50				20	20				
Fred Hamlin Hazel & Hanson			4				YES	NO	70	502			143	143				
" " " "			5				"		8				9	9				
Silvanus & Helen Jones			6				YES	NO	66	650			179	179				
" " " "			7				"		12				3	3				
									639	3107			869	977				

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.				\$	cts.															\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
	Rate	Rate	Rate	Rate	Rate																																	
1						14		290	10																													
2						14		290	10																													
3						20		414	14																													
4						5		104																														
5						75		1250																														
6						215		4442																														
7						31		640																														
8						204		427																														
9						9		186																														
10						2		42																														
11						2		42																														
12						2		42																														
13						2		42																														
14						2		42																														
15						20		414	14																													
16						20		414	14																													
17						20		414	14																													
18						143		2956																														
19						9		42																														
20						3		3700																														
						3		62																														
						76		20200																														

Daves 2nd Addition
 Spurrier's Sub. of Blk. 19, O. I.
 Daves 3rd Addition
 Kimball's 1st Addition
 Daves 4th Addition
 Daves 5th Addition
 Daves 6th Addition
 Daves 7th Addition
 Daves 8th Addition
 Daves 9th Addition
 Daves 10th Addition
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 Daves 13th Addition
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 Daves 16th Addition
 Daves 17th Addition
 Daves 18th Addition
 Daves 19th Addition
 Daves 20th Addition

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%				
Urton's First Addition																	
Jenora Leaf		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 G. Lassen		6				35	100		135				54	54			
Thelma A. Anderson		7	2			25			25				10	10			
		8				70	996		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																					
SOLD FOR TAXES																										
2 SOLD FOR TAXES						206	6	212					1st Half Paid JUN 24 1947													
3 SOLD FOR TAXES						206	6	212					2nd Half Paid NOV - 5 1947													
4 SOLD FOR TAXES						206	6	212					1st Half Paid JUN 24 1947													
5						206	6	212					2nd Half Paid NOV - 5 1947													
6						1116	36	1152					PAID IN FULL MAY 29 1947	7757		212										
7						206	6	212					1st Half Paid SEP 23 1947												1152 x 1267	
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													
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14																										
15																										
16																										
17																										
18																										
19																										
20																										
						4812	72	4884																		

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

Urton's 1st Addition
 Parker's 2nd Addition
 5th Add n.

