

ASSESSMENT & TAX LIST

Pike Bay
1940

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.

1940

Hermon Kling Assessor of the Town of Pike Bay

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said

Platted and Unplatted 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 law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended in this book

J. C. Rasmussen County Auditor

Extracts from Laws Relating to the Listing of Personal Property

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1974. 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. 1974. . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired during the year by or for the person acquiring it, on the first day of the month in which it is so acquired.

Sec. 1975. . . 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 and assess the real estate owned by him in this State, and the personal property owned by him in this State, and the personal property owned by him in other States, Territories, Possessions, Republics, and other personal property.

2. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

3. The property of a body politic or corporate, by the proper agent thereof.

4. The property of a firm or company, by a partner or agent thereof.

5. The property of manufacturers and others in the hands of an agent, by such agent in the name of the principal, as hereinafter provided.

6. The property of a partnership, by the partner or agent thereof, in the name of the partnership.

7. The property of a partnership, by the partner or agent thereof, in the name of the partnership.

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32. The property of a partnership, by the partner or agent thereof, in the name of the partnership.

Pike Bay, Cass

Section 1926, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment 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 books, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if not known, the location, area, and the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property assessment books shall be ready for delivery to the assessors on or before the third Monday in APRIL of each year. The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending said 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.

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Wabigoon

NAMES OF OWNERS

No. School District	Valuation of Money and Credits	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES					RATE OF COUNTY TAXES										RATE OF TOWN, CITY OR VILLAGE TAXES									
		Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Techs. Ins. & Ret. Fund	Total Rate of State Tax	Co. Rev.	Co. R. & B.	Co. Bond and Int.	Old Age Assn.	Total Rate of County Tax	Town Rev.	Town R. & B.	Town Mill	Town State Loan	Town Bldg. Patrol	Town Fire	Total Rate of Town, City or Village Tax									
3	2069	15250	6600	2866	24721			1.24	1.24	20.57	4.16	3386.25	79.16	5.60	1.00	1.00	1.00	1.00	1.00	1.00	2.70									
Un.	810	8038	3366	5430	110623			38.605	876																					
Total	2879	23288	9971	8296	41555																									

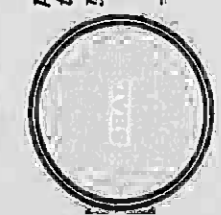
RATES AND TAXES

Cass County, State of Minnesota.

RATE OF SCHOOL TAXES									
Local Mill	Special	School State Loan	Def.	Total Rate of Sch'l Tax	Total Rate of All Taxes				
1.15	1.00			26	128.10				
1.30	1.00			41	143.10				
1.15	8.44	1.81	5.32	44.57	426.7				
1.30	8.44	1.81	5.32	46.57	486.7				

TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES				
Local 1 Mill	Special	Capital	State Loan	Total School Tax	FUNDS	Rate	AMOUNTS		
1525	22875	15250		34660	State Revenue		3032		
947	28413	9471		38831	State School		3371		
884	12057	9493		33414	Teachers' Insurance and Pensions Fund		1048		
880	26388	10388	4276	49758	County Revenue		20105		
			6784	49758	County Road and Bridge		17279		
			7424	49758	County Poor Relief		140709		
				49758	County Bond and Interest		85479		
				49758	County Old Age Assistance				
				49758	Town Revenue		20278		
				49758	Town Road and Bridge		25016		
				49758	Town Mill Draining		4156		
				49758	Town State Loan		10223		
				49758	Town Building		30007		
				49758	Town Fire Patrol				
				49758	School Local 1 Mill		4156		
				49758	School Special		89753		
				49758	School State Loan		14208		
				49758	School Deficiency		44602		
				49758	School Cap. Outlay		8955		
				49758	Money and Credits		610099		
				49758	TOTAL		610963		

Total No. Acres 7948
 Total Levy, \$ 610963
 Book Footings, \$ 610963
 I, L. C. PETERSON, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the County of Cass, in said County, year A. D. 1940.
 Witness my hand and official seal this 21st day of December, 1940.
 L. C. Peterson, County Auditor



Note * Assessors will

Collection of Taxes of 1940, *Town* of *Pike Bay*, Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	March Settlement 1941	June Settlement 1941	November Settlement 1941	Am't Collected from Nov. 19... to First Monday in Jan. 19...	ABATEMENTS	Total Collected and AbateMENTS	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY		
State Revenue											
State School											
Teachers' Ins. and Ret. Fund											
<i>St. Debt - (1.24 mills)</i>	<i>859</i>	<i>1662</i>									
<i>Non-Tax - (8.76 ")</i>	<i>5685</i>	<i>5746</i>									
County Revenue	<i>14261</i>	<i>27578</i>									
County Road and Bridge	<i>2885</i>	<i>5577</i>									
County Poor	<i>3474</i>	<i>4539</i>									
County Bond and Interest	<i>14261</i>	<i>27578</i>									
County Old Age Assistance											
Town Revenue	<i>3467</i>	<i>6704</i>									
Town Road and Bridge	<i>1174</i>	<i>8071</i>									
Town 1 Mill Dragging	<i>693</i>	<i>1341</i>									
Town State Loan	<i>1716</i>	<i>3298</i>									
Town Building	<i>5006</i>	<i>9679</i>									
Town Fire Patrol											
School Local 1 Mill	<i>693</i>	<i>1341</i>									
School Special	<i>19511</i>	<i>26196</i>									
State Loan School	<i>4154</i>	<i>3196</i>									
School Def.	<i>7823</i>	<i>14093</i>									
School Cap. Outlay	<i>2618</i>	<i>2015</i>									
Money and Credits	<i>774</i>	<i>90</i>									
TOTALS	<i>112074</i>	<i>189559</i>									
SCHOOL DISTRICTS	MARCH SETTLEMENT		JUNE SETTLEMENT		NOVEMBER SETTLEMENT		FORFEITED SETTLEMENT		NOVEMBER TO JANUARY		
School District No.	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Total	Total Collected	Balance Uncollected
" " " 3											
" " " Def. 2011	<i>2016032</i>		<i>962177302</i>						<i>28317</i>		
" " " " " "			<i>8244</i>	<i>9623</i>							
" " " " " "	<i>49213479</i>	<i>1154</i>	<i>37984631</i>	<i>9618526</i>							
" " " " " "	<i>5812</i>		<i>4471</i>	<i>2015</i>							
" " " " " "	<i>2618</i>										
TOTALS	<i>34729</i>		<i>41810</i>								

Note ★ Assessors will

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Bay

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collection to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Bay, Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax and payment columns.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Bay, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for properties like NE 1/4 of NE 1/4 and NW 1/4 of NW 1/4.

Margaret Blattman
Ernest Flemming
Frank Sutor
Newsome Development Co.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Handwritten tax payment entries including: PAID IN FULL MAY 26 1941 4543, PAID IN FULL JUL 16 1941 8030, PAID IN FULL JUL 10 1941 7381, PAID IN FULL MAY 21 1941 4284.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Bay, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Bay, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax and payment columns.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Bay, Minnesota

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for various property lots and their values.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty. Includes handwritten tax amounts and payment dates.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Park of Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1943, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Bay, Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1943, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Bay, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1941, June Settlement 1941, Penalty, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Penalty, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Bay, Cass County, Minnesota, for Taxes for the Year 1940.

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Pike Bay, Cass County, Minnesota, for Taxes for the Year 1940.

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Assessment Roll and Tax List of Platted Real Property in the

Town of Pike Bay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000. Assessable at 25 Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1940.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		No. School District	Indicate Home- stead	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES
		Subdivision	Lot Block			True and Full Value of Land Excluding Structures and Improvements	Structures & Improvements	True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4000 at 25 per cent Class 3	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	
		Ab-Nung Point													
Geo. P. Ralph H. + Robert Ostroff + Lucille Collins, Maxine Nelson, + Emma Kane			1 A	Un	No.	200	940	1140	456	456					
J. E. M. + Helen Thomson			3			100		100	40	40					
"			3			100	450	550	220	220					
Helen Y. Thomson			4			100		100	40	40					
O. R. Martin			5			100	400	500	200	200					
"			6			100		100	40	40					
Harriet M. Daniel Morse			7			100		100	40	40					
"			8			100	500	600	240	240					
A. J. Starn			9			100		100	40	40					
"			10			100		100	40	40					
Helen, Edith + Alice Sherwood			11			100	350	450	180	180					
"		W 1/2 of	13			50		50	20	20					
Robert L. + Helen Brewster		E 1/4 of	12			50		50	20	20					
"			13			100	300	400	160	160					
A. J. Starn			14			100		100	40	40					
"			15			100		100	40	40					
"			16			100		100	40	40					
"			17			100		100	40	40					
"			18			100		100	40	40					
"			19			100		100	40	40					
						2000	2940	4940	1976	1976					

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				Assessed Valuation Non-Homestead	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 1941	June Settlement 1941	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty	
District No.	District Rate	District No.	District Rate					District No.	District Rate	District No.	District Rate														
276	250				7235	399																			
40					635	35																			
220					3491	193																			
40					635	35																			
200					3173	175																			
40					635	35																			
40					635	35																			
240					3808	210																			
40					635	35																			
40					635	35																			
180					2856	158																			
20					317	18																			
20					317	18																			
160					2539	140																			
40					635	35																			
40					635	35																			
40					635	35																			
40					635	35																			
40					635	35																			
40					635	35																			
40					635	35																			
40					635	35																			
40					635	35																			
1976					31356	1731																			

Handwritten notes and signatures in the right margin, including 'Paid to' and various numbers.

Assessment Roll and Tax List of Platted Real Property in the Town of Pike Bay, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax columns (TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, etc.). Includes handwritten entries for names like Nels O. Helland, Otto Norenberg, and various lot descriptions.

Assessment Roll and Tax List of Platted Real Property in the Town of Pike Bay

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Otto Norenberg, Elizabeth McKusick, Stanley J. Walker, etc.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Penalty, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the _____ of _____ County of _____, Minnesota, 19____
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Footings Brought Forward from Page	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			REMARKS	
		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars		Total Assessed Value as Equalized by the Department of Taxation Dollars
			True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars								
2	2572	1957			1957	817	817		817			
3	19247	66			66	39215	373		460			
4	54013	1957			1957	1762		1432				
5	62303	2276			2276	1400		1615				
6	45131	2793			2793	1083		1208				
7	26675	2081			2081	1084		1205				
8	55247	955			955	920		1086				
9	310	1249			1249	581		662				
10	13635	10835			10835	3196		3335				
14	40	300			300	160		175				
16	32905	1894			1894	1090		1255				
17	39559	330			330	626		757				
18	39413	681			681	544		643				
19	39665	333			333	552		670				
20	760	340			340	536		649				
21	35084	505			505	541		648				
22	4550					100		124				
23	32940	3378			3378	1139		1256				
24	520	1380			1380	1138		1337				

