

ASSESSMENT & TAX LIST

Pine Lake

1948



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1948.

County, Minn.,

Assessor of the ... According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said ... for the year 1948, 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. 272.01. PROPERTY SUBJECT TO TAX. ATION. 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. All real and personal property, except such as is by law exempt from taxation, shall be listed by the owner thereof, or by his guardian, or by the person having such property in charge. 2. If the property of a person for whose benefit it is held in trust, or of a corporation, or of a partnership, or of a receiver, by such receiver.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his business as a merchant, No consignment shall be required to be listed for taxation any property the product of this state, nor the land of any railroad company, which are not in good faith owned, leased, or otherwise controlled by the merchant, or by any other person, and are not used as personal property in the town or district where situated.

Sec. 273.24. Manufacturers. Every manufacturer required to list his business as a manufacturer, No consignment shall be required to be listed for taxation any property the product of this state, nor the land of any railroad company, which are not in good faith owned, leased, or otherwise controlled by the manufacturer, or by any other person, and are not used as personal property in the town or district where situated.

Sec. 273.25. Electric light and power companies. Every electric light and power company outside of cities and villages, Personal property, other than such as is by law exempt from taxation, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 273.26. Electric light and power companies in cities and villages. Personal property, other than such as is by law exempt from taxation, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 273.27. Certain personal property, where listed. All household goods, furniture, household goods, motor cars, and other personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family and other personal property, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 273.28. Estates of decedents. The personal property of a decedent shall be listed and assessed in the town or district in which the principal place of business of the decedent was situated at the time of his death.

Sec. 273.29. Estates of minors. The personal property of a minor shall be listed and assessed in the town or district in which the principal place of business of the minor was situated at the time of his death.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.31. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.32. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.33. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.34. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.35. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.36. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.37. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.38. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.39. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.40. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.41. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.42. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.43. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.44. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.45. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.46. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.

Sec. 273.47. Personal property of non-resident. When the owner of personal property does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of the owner is located.





SUMMARY OF TAX COLLECTION

|                      |   |   |   |   |            |
|----------------------|---|---|---|---|------------|
| Original Levy        | - | - | - | - | \$ 4436.90 |
| Additions            | - | - | - | - | \$ _____   |
| <b>Cancellations</b> | - | - | - | - | \$ 46.06   |
| Abatements           | - | - | - | - | \$ 64.92   |
|                      |   |   |   |   | \$ 4325.92 |
| COLLECTIONS          |   |   |   |   |            |
| March Settlement     | - | - | - | - | \$ 759.96  |
| June Settlement      | - | - | - | - | \$ 2127.24 |
| November Settlement  | - | - | - | - | \$ 926.67  |
| January Settlement   | - | - | - | - | \$ 126.25  |
|                      |   |   |   |   | \$ _____   |
| Over Collected       | - | - | - | - | \$ 1.01    |
| Under Collected      | - | - | - | - | \$ _____   |
| Delinquent           | - | - | - | - | \$ 383.81  |
| Total                | - | - | - | - | \$ 4325.92 |

REAL



Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Pine Lake in said County for the year A. D. 1948, as specified above and amounting to \_\_\_\_\_ Dollars

Paul S. Jewell  
County Treasurer

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor

Sir:—I herewith return to you the Tax List for the Town of Pine Lake in said County for the year 1948, 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 & delinquent for said year.

Paul S. Jewell  
County Treasurer

January - 2 1949

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 1948.

WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_ 1949

(SEAL) \_\_\_\_\_ County Auditor

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1950, I received of \_\_\_\_\_ County Treasurer, the Tax List of the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1948; 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

**TABULAR SCHEDULE OF VALUATIONS,**

LEVIED IN THE *Township of Pine Lake* OF *Pine Lake*

| School District No. | VALUATION BY SCHOOL DISTRICTS |                        |                   |  | RATE OF COUNTY TAXES    |      |         |         |                |      |                          |      |         |          | RATE OF TOWN TAXES |      |                        |       |         |            |            |         |                |     | RATE OF |                         |                         |
|---------------------|-------------------------------|------------------------|-------------------|--|-------------------------|------|---------|---------|----------------|------|--------------------------|------|---------|----------|--------------------|------|------------------------|-------|---------|------------|------------|---------|----------------|-----|---------|-------------------------|-------------------------|
|                     | Agricultural Lands            | Non-Agricultural Lands | Personal Property | Total Value of all Property except Money and Credits | Total Rate of State Tax | Rev. | R. & D. | Welfare | Bonds and Int. | Skg. | Total Rate of County Tax | Rev. | R. & D. | Drag Tax | State Loan         | Skg. | Total Rate of Town Tax | Local | Special | State Loan | Deficiency | Tuition | Transportation | B+L | C.O.    | Total Rate of Sch'l Tax | Total Rate of all Taxes |
|                     |                               |                        |                   |  |                         |      |         |         |                |      |                          |      |         |          |                    |      |                        |       |         |            |            |         |                |     |         |                         |                         |
| 5                   | 5959                          | 9032                   | 4712              | 19703  | H. 2.91                 | 23.4 | 7.2     | 48.5    | 7.9            | 6.5  | 93.5                     | 5.   | 15.     | 1.       | 11.3               | 32.3 | 1.                     | 15.   | 11.8    | 1.8        | 1.8        | 1.8     | 1.8            | 1.8 | 1.8     | 52.3                    | 181.01                  |
| <i>un</i>           | 2737                          |                        | 81                | 2818   |                         |      |         |         |                |      |                          |      |         |          |                    |      | 1.                     | 30.   | 11.8    | 1.8        | 1.8        | 1.8     | 1.8            | 1.8 | 67.3    | 196.01                  |                         |
|                     | 8696                          | 9032                   | 4793              | 22521  | N.H. 3.86               |      |         |         |                |      |                          |      |         |          |                    |      | 1.                     | 30.   | 40.     | 1.8        | 1.8        | 1.8     | 1.8            | 1.8 | 97.5    | 226.21                  |                         |
|                     |                               |                        |                   |  | 6.77                    |      |         |         |                |      |                          |      |         |          |                    |      |                        |       |         |            |            |         |                |     |         |                         |                         |
| Assessed Value      | Rural                         | All Other              | Personal Property | Total  |                         |      |         |         |                |      |                          |      |         |          |                    |      |                        |       |         |            |            |         |                |     |         |                         |                         |
| Homestead           | 2435                          | 1257                   |                   | 4692   |                         |      |         |         |                |      |                          |      |         |          |                    |      |                        |       |         |            |            |         |                |     |         |                         |                         |
| Non-Homestead       | 11,778                        | 1258                   | 4793              | 17,829   |                         |      |         |         |                |      |                          |      |         |          |                    |      |                        |       |         |            |            |         |                |     |         |                         |                         |
| Total               | 15,213                        | 2515                   | 4793              | 22,521   |                         |      |         |         |                |      |                          |      |         |          |                    |      |                        |       |         |            |            |         |                |     |         |                         |                         |

**RATES AND TAXES**

COUNTY OF CASS, STATE OF MINNESOTA

| LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS |         |            |            |         |                |     |      |              |         | TAXES LEVIED |                    |       |       |         |
|--|---------|------------|------------|---------|----------------|-----|------|--------------|---------|--------------|--------------------|-------|-------|---------|
| Local  | Special | State Loan | Deficiency | Tuition | Transportation | B+L | C.O. | Local 1 Mill | Special | State Loan   | Total School Taxes | FUNDS | Rate  | Amounts |
| 1.   | 15.     | 11.8       | 1.8        | 1.8     | 1.8            | 1.8 | 1.8  | 5.94         | 8.937   | 7031         | 1072               | 8759  | 4766  | 31159   |
| 1.   | 30.     | 11.8       | 1.8        | 1.8     | 1.8            | 1.8 | 1.8  | 1373         | 41227   | 16216        | 2474               | 20202 | 10993 | 92485   |
| 1.   | 15.     | 40.        | 1.8        | 1.8     | 1.8            | 1.8 | 1.8  | 273          | 4104    | 10946        | 492                | 4023  | 2736  | 22574   |
| 1.   | 30.     | 40.        | 1.8        | 1.8     | 1.8            | 1.8 | 1.8  | 08           | 242     | 323          | 14                 | 119   | 81    | 787     |
|  |         |            |            |         |                |     |      | 2248         | 54510   | 34816        | 4052               | 33103 | 18576 | 147005  |

Total Levy, \$ 4436

I, *J. C. Peterson*, 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 *Township of Pine Lake*, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1948.

Witness my hand and official seal, this *15* day of *Dec*, A. D. 1948.

*J. C. Peterson* County Auditor

SEAL

Total Taxes Real Estate *3476.44*  
 Pers. Prop. *96.46*  
 Total *4436.90*

REAL



COLLECTIONS OF TAXES OF 1949 OF Pine Lake, CASS COUNTY, MINNESOTA

| FUNDS                    | MARCH SETTLEMENT<br>1949 | JUNE SETTLEMENT<br>1949 | NOV. SETTLEMENT<br>1949 | Amount Collected from<br>Nov. 1947 to First<br>Monday in Jan. 1949 | REDUCTIONS | Total Reductions<br>and<br>Collected | BALANCE<br>UNCOLLECTED | ADDITIONS | Total Uncollected<br>to First Monday in<br>January, 1949 |
|--------------------------|--------------------------|-------------------------|-------------------------|--|------------|--------------------------------------|------------------------|-----------|--|
| State - Non-Homestead    | 1473                     | 3091                    | 1199                    | 200  |            |                                      |                        |           |  |
| State - Homestead        | 1112                     | 3152                    | 1364                    | 184  |            |                                      |                        |           |  |
| County Revenue           | 8444                     | 25348                   | 10972                   | 1483   |            |                                      |                        |           |  |
| County Road and Bridge   | 2752                     | 7860                    | 3376                    | 456  |            |                                      |                        |           |  |
| County Welfare           | 18639                    | 52538                   | 22741                   | 3074   |            |                                      |                        |           |  |
| County Bond and Interest | 3020                     | 8558                    | 3704                    | 501  |            |                                      |                        |           |  |
| SKg                      | 2485                     | 7641                    | 3048                    | 42   |            |                                      |                        |           |  |
| Town Revenue             | 1911                     | 5416                    | 2344                    | 317  |            |                                      |                        |           |  |
| Town Road and Bridge     | 5734                     | 16249                   | 7033                    | 951  |            |                                      |                        |           |  |
| Town Drag                | 382                      | 1083                    | 469                     | 63   |            |                                      |                        |           |  |
| Town State Loan          | 4349                     | 12241                   | 5248                    | 76   |            |                                      |                        |           |  |
| #1                       |                          |                         |                         |  |            |                                      |                        |           |  |
| School Local 1 Mill      | 382                      | 1083                    | 469                     | 64   |            |                                      |                        |           |  |
| School Special           | 10946                    | 24824                   | 11670                   | 1665   |            |                                      |                        |           |  |
| School State Loan        |                          |                         |                         |  |            |                                      |                        |           |  |
| Deficiency               | 4625                     | 17617                   | 7359                    | 971  |            |                                      |                        |           |  |
| Tuition                  |                          |                         |                         |  |            |                                      |                        |           |  |
| Transportation           | 688                      | 1950                    | 844                     | 114  |            |                                      |                        |           |  |
| B & I (Lum)              | 5062                     | 15924                   | 6892                    | 932  |            |                                      |                        |           |  |
| C.O.                     | 3065                     | 9009                    | 3880                    | 522  |            |                                      |                        |           |  |
|                          | 75996                    | 212924                  | 92667                   | 12625  |            |                                      |                        |           |  |

|                     | SCHOOL DISTRICT NO.     | LOCAL 1 MILL | SPECIAL | STATE LOAN | Transp. | Defic. | C.O. | B & I (Lum) | TOTALS |
|---------------------|-------------------------|--------------|---------|------------|---------|--------|------|-------------|--------|
| MARCH SETTLEMENT    | School District No. A-5 | 35           | 522     |            | 63      | 411    | 278  | 511         | 1820   |
|                     | NA-5                    | 343          | 10302   |            | 618     | 4652   | 2747 | 5048        | 23110  |
|                     | A-UW                    | 04           | 122     |            | 07      | 162    | 40   | 60          | 395    |
|                     | Totals                  | 382          | 10946   |            | 688     | 4625   | 3065 | 5617        | 25325  |
| JUNE SETTLEMENT     | School District No. A-5 | 340          | 5103    |            | 612     | 4015   | 2722 | 5001        | 17792  |
|                     | NA-5                    | 572          | 17149   |            | 1029    | 6745   | 4573 | 1403        | 28471  |
|                     | A-UW                    | 171          | 2572    |            | 209     | 6857   | 1714 | 2520        | 14142  |
|                     | Totals                  | 1083         | 24824   |            | 1950    | 17617  | 9009 | 15924       | 70407  |
| NOVEMBER SETTLEMENT | School District No. A-5 | 99           | 1482    |            | 178     | 1160   | 790  | 1452        | 5167   |
|                     | NA-5                    | 305          | 9160    |            | 550     | 3602   | 2443 | 4488        | 20549  |
|                     | A-UW                    | 61           | 912     |            | 109     | 2428   | 607  | 892         | 5009   |
|                     | NA-UW                   | 04           | 121     |            | 07      | 162    | 40   | 60          | 394    |
| Totals              | 469                     | 11675        |         | 844        | 7359    | 3880   | 6892 | 31119       |        |
| NOVEMBER to JANUARY | School District No. A-5 | 8            | 117     |            | 14      | 92     | 62   | (Lum) 115   | 408    |
|                     | NA-5                    | 48           | 1430    |            | 86      | 563    | 381  | 701         | 3209   |
|                     | A-UW                    | 08           | 118     |            | 14      | 316    | 79   | 116         | 651    |
| Totals              | 64                      | 1665         |         | 114        | 971     | 522    | 932  | 4268        |        |
| ADDITIONS           | School District No.     |              |         |            |         |        |      |             |        |
| Totals              |                         |              |         |            |         |        |      |             |        |
| REDUCTIONS          | School District No.     |              |         |            |         |        |      |             |        |
| Totals              |                         |              |         |            |         |        |      |             |        |

REAL







































































































































































































