

ASSESSMENT & TAX LIST

Pine Lake

1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 18 1915

CASS

County, Minn.

Ray Potter Assessor of the Town of Pine Lake

According to the requirements of law, I herewith deliver to you the Assessment Books for the said

Town of Pine Lake for the year 1915, containing a list of all

Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1914, so far

as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and

to make such changes in real estate as are required in the odd numbered year, 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 to this book.

L. C. PETERSON

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1914 as Amended by Laws 1914)

Sec. 272.01. 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 its value on May 1, and if acquired on that day, shall be listed or for the persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in the manner following: 1. The property of a decedent, his heirs and assigns, shall be listed by the executor or administrator.

Sec. 273.30. Farm property of non-resident. When the owner of a farm is a non-resident, the same shall be listed and assessed in the county, town, or district where the farm is situated. Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town, or district where the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other structures, machinery, tools, and implements used in the handling of grain, and all other structures, machinery, tools, and implements used in the handling of other commodities, shall be listed and assessed in the county, town, or district where the principal place of business of the owner is located.

Sec. 273.33. Pipeline companies. Personal property of pipeline companies, shall be listed and assessed in the county, town, or district where the same is usually located.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is usually located.

Sec. 273.37. Personal property of electric light and power companies in towns and villages. Personal property of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is usually located.

Sec. 273.43. Estates of decedents. The personal property of a decedent shall be listed and assessed in the county, town, or district where the same is usually located.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed in the county, town, or district where the same is usually located.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver, shall be listed and assessed at the time of the appointment of the assignee or receiver.

Sec. 273.47. Property removed from one county, town, or district to another. Personal property removed from one county, town, or district to another, shall be listed and assessed in the county, town, or district to which it is removed.

Section 273.03. Minnesota Statutes 1914. Assessment; Mode. The county auditor shall annually provide the necessary assessment books and blanks, at the expense of the county, to be distributed to the assessors of each town, or district, in the county, to be filled out and returned to the county auditor, on or before the first day of May in each year.

Sec. 273.04. Minnesota Statutes 1914. Assessment; Mode. The county auditor shall annually provide the necessary assessment books and blanks, at the expense of the county, to be distributed to the assessors of each town, or district, in the county, to be filled out and returned to the county auditor, on or before the first day of May in each year.

Sec. 272.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be determined by the assessor, the property shall be listed in the county, town, or district in which he resides, unless he shall make it appear to the contrary by a written statement, signed by him, and filed in the office of the auditor.

Sec. 272.49. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor, a list of the same, in duplicate, and shall also make out and deliver to the assessor, a separate statement in like manner of all personal property owned by him on May 1 of the current year. He shall also make out and deliver to the assessor, a separate statement in like manner of all personal property owned by him on May 1 of the current year. He shall also make out and deliver to the assessor, a separate statement in like manner of all personal property owned by him on May 1 of the current year.

Sec. 272.50. Assessor may enter dwellings, etc. Any officer authorized by law to assess property, may, for the purpose of making a list of the same, enter any dwelling, house, building, or structure, and view the same and the property therein.

Sec. 272.51. Classification of property. Subdivision 1. How classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. All household goods and furnishings, including clocks, musical instruments, sewing machines, wearing apparel, and all other articles of personal property, except as otherwise provided by law.

Subdivision 3. Class 2. All household goods and furnishings, including clocks, musical instruments, sewing machines, wearing apparel, and all other articles of personal property, except as otherwise provided by law.

Subdivision 4. Class 3. All agricultural products, except as provided by law.

Subdivision 5. Class 4. All property not included in the preceding subdivisions, shall be valued and assessed at 25 per cent of the true value thereof.

Sec. 272.52. Motor Vehicles. Motor vehicles which have been assessed and valued at 10 per cent of full and true value thereof.

Sec. 272.53. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements and machinery, whether fixtures or otherwise, except as otherwise provided by law.

Sec. 272.54. Motor Vehicles. Motor vehicles which have been assessed and valued at 10 per cent of full and true value thereof.

Sec. 272.55. Motor Vehicles. Motor vehicles which have been assessed and valued at 10 per cent of full and true value thereof.

Sec. 272.56. Motor Vehicles. Motor vehicles which have been assessed and valued at 10 per cent of full and true value thereof.

Sec. 272.57. Motor Vehicles. Motor vehicles which have been assessed and valued at 10 per cent of full and true value thereof.

Sec. 272.58. Motor Vehicles. Motor vehicles which have been assessed and valued at 10 per cent of full and true value thereof.

Sec. 272.59. Motor Vehicles. Motor vehicles which have been assessed and valued at 10 per cent of full and true value thereof.

Sec. 272.60. Motor Vehicles. Motor vehicles which have been assessed and valued at 10 per cent of full and true value thereof.

Sec. 272.61. Motor Vehicles. Motor vehicles which have been assessed and valued at 10 per cent of full and true value thereof.

Sec. 272.62. Motor Vehicles. Motor vehicles which have been assessed and valued at 10 per cent of full and true value thereof.

Pine Lake, Cass

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Twp. Pine Lake OF Pine Lake

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					Total Rate of Town Tax
	Dollars	Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Tehr. Ins.	State Debt	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Total Rate of Town Tax	
5			10636		2622					1.56	21.4	8.5	36.4	17.9	84.2	5.	15.	1.	17.2	38.2	
unl			1955		52																
			12591		2674					114 6.34											

RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES														
Local 1 Mill	Special	State Loan	Def.	C.O.	Brd.	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def.	C.O.	Brd.	Total School Taxes	FUNDS	Rate	Amounts		
1. 15.			12.4	3.	12.4	45.4	169.36	1064	15954					48287	State Revenue,				
1. 30.			12.4	3.	12.4	60.4	184.36	262	7866					15835	State School,				
1. 15.			20.	5.	13.	54.	177.96	195	2932					10557	Teachers Insurance,				
1. 30.			20.	5.	12.	69.	172.76	65	156					359	State Debt—Non-Homestead,		7016		
															State Debt—Homestead,		2382		
															County Revenue,		32667		
															County Road and Bridge,		12975		
															County Welfare,		55568		
															Bonds and Interest		27324		
															Town Revenue,		7632		
															Town Road and Bridge,		22898		
															Town Drain,		1526		
															Town State Loan,				
															Judg. #1		26256		
															School Local 1 Mill,		1526		
															School Special,		26908		
															School State Loan,				
															Deficiency		21779		
															Capital Outlay		4980		
															Bond + Interest		19845		
																	2712.82		

Total Levy, \$2712.82

Total Number of Acres 417.75

State of Minnesota, ss. L. L. 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 Twp. 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. 1945.

Witness my hand and official seal, this 13 day of Dec A. D. 1945.

L. L. Peterson County Auditor.

SEAL

16926
624
17590

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine Lake, Unplatted Real Estate Assessed at 33 1/2 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Lloyd C. + Lillian Raymond 1 Lots 1-2+3 Island 5 141 29 3825 5
Albert W. Bloom 2 " 4+5 - Improved 5920
Jesslyn H. Lauer 3 " 7+8 1940
Carl Hetch That part of SW 1/4 of SW 1/4 described as: Commencing at a point on N. side of Hy #34 - 2nd W. of the point of intersection of E. line of said tract with N. line of Hy; thence N. parallel to E. line of tract a distance of 207'; thence W. parallel to N. line of Hy a distance of 621'; thence S. parallel to E. line of tract a distance of 207' to N. line of Hy; thence E. along N. line of Hy to place of beginning.

Robert H. + Gladys Lauer Lewis + Nora Mills 12 SW 1/4 of SW 1/4 less that part described next above + less front back tract.

Lloyd C. + Lillian Raymond 14 SE 1/4 of SW 1/4 40

Merle, Raymond + Verlyn Fromback 16 207' x 621' of SW 1/4 of SW 1/4 3

199 85

4 288 NH 152 1810 306.54 996 216.50

13 2nd lot

194 07

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine Lake, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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, 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 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

(Cont. from page 12) Westerly along lake 200'±; thence southerly 8 141 29 105'± to center line of highway; thence easterly 200'± to the point of beginning, less highway.

Matt Slotta (4) Theresia A. Pedersen 4 W. 250' of Lot 1 lying 5 N. of Old Hy. # 34

Emil Johnson (2) That part of Lot 1 commencing at the intersection of the W. line of Lot 1 + Old Hy # 34; thence easterly along center of Hwy. 250'± to the point of beginning; thence northerly 150'± to lake; thence easterly 382'± along lake; thence southerly 140'± to center of Hwy.; thence westerly 382'± along the center of Hwy to the point of beginning, less highway.

Albin + Ella Bloomquist (1) That part of Lot 1 commencing at the intersection of Old Hy # 34 + the N+S center line of Lot 1; thence northerly 90'± along the N+S center line of Lot 1 to lake; thence easterly 30'± along lake; thence southerly 100'± to center of highway; thence westerly along center of Hwy. 30'± to point of beginning, less highway.

(Cont'd on next page)

PAID IN FULL May 27 1946 540

2nd Half Paid Nov 11 1946 10933 1st Half Paid MAY 24 1946 6264

PAID IN FULL MAY 27 1946 796

796

4362

6132

6132

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine Lake, Cass County, Minnesota, for Taxes for the Year 1945.

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, and REMARKS. Includes entries for Ray J. Patten, Paul Pence, and Theodor + Mae Pederson.

(Continued on next page)

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine Lake, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Ray J. Patter

That part of Lot 1 commencing at the SE corner of Lot 1 thence northerly along the E. line of Lot 1 a distance of 99' to the point of beginning; thence northerly along the E. line of Lot 1 a distance of 33'; thence westerly parallel to the S. line of Lot 1 a distance of 495'; thence southerly parallel to E. line of Lot 1 a distance of 33'; thence easterly a distance of 495' to the point of beginning.

Edigabath Anderson + Ursula Larson

That part of Lot 1 beginning at the intersection of Old Hwy #34 + the W. line of Lot 1, thence southerly along the W. line of Lot 1 a distance of 440 1/2'; thence easterly parallel to the S. line of Lot 1 a distance of 296 1/2'; thence northerly a distance of 144'; thence westerly a distance of 76.5'; thence northerly a distance of 319' to center of highway; thence westerly along center of highway to point of beginning, less highway.

Mary Lou Jensen, Whorger O. Pedersen, Katherine Underhill

(Continued on next page)

SOLD FOR TAXES

PAID IN FULL

APR - 2 1946

34 8 37

88 2 90

5 1524

1524

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine Lake, 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Handwritten calculations: 5 37.26, 14 50, 170-148, 220, 26.32, 63.58, 210, 65.68

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine Lake, 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

State of Minnesota 1 NE 1/4 of NE 1/4 20 141 29 5
State of Minnesota 2 NW 1/4 of NE 1/4
State of Minnesota 3 SW 1/4 of NE 1/4
State of Minnesota 4 SE 1/4 of NE 1/4
U. S. of America 5
U. S. of America 6 NE 1/4 of NW 1/4
Nettie Astain Bruce - Agnes Paulson 7 NW 1/4 of NW 1/4 40
U. S. of America 8 SW 1/4 of NW 1/4 less 1 ac. school
U. S. of America 9 SE 1/4 of NW 1/4
U. S. of America 10 Lot 3
Lawrence W. Emery - Hannah Mary Emery 11 " 4 24 61
State of Minnesota 12 Lot 5
State of Minnesota 13 " 6
U. S. of America 14 " 1
U. S. of America 15 " 2
U. S. of America 16 " 7
U. S. of America 17 " 8

N 21
NH 57
78
5 / 1322 38
1360

1004 PAID IN FULL MAY 1 1946 5093 1004
356 PAID IN FULL MAY 25 1946 1397 356

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine Lake, Minnesota

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns for 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 Pine Lake
 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION					EQUALIZED VALUES			SOLD FOR TAXES				
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres of Land			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Lands 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		
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate									Dollars	Dollars
					26 141 29															
State of Minnesota																				
		Lot 7																		
State of Minnesota		" 2																		
U. S. of America		" 6																		
State of Minnesota (Contr to Ray Patten)		" 4			33															
U. S. of America		" 5																		
State of Minnesota (Contr to Ray Patten)		" 3			40															
U. S. of America		NE 1/4 of SW 4																		
U. S. of America		NW 1/4 of SW 4																		
U. S. of America		SW 1/4 of SW 4																		
U. S. of America		SE 1/4 of SW 4																		
U. S. of America		NE 1/4 of SE 4																		
State of Minnesota		NW 1/4 of SE 4																		
U. S. of America		SW 1/4 of SE 4																		
U. S. of America		SE 1/4 of SE 4																		

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 1946	June Settlement 1946	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
District No.	District No.	District No.	District No.				Dollars	Dollars	Dollars	Dollars													
1	5	N 1/2	1																				
2	5	N 1/2	1																				
3	5	N 1/2	1																				
4	5	N 1/2	1																				
5	5	N 1/2	1																				
6	5	N 1/2	1																				
7	5	N 1/2	1																				
8	5	N 1/2	1																				
9	5	N 1/2	1																				
10	5	N 1/2	1																				
11	5	N 1/2	1																				
12	5	N 1/2	1																				
13	5	N 1/2	1																				
14	5	N 1/2	1																				
15	5	N 1/2	1																				
16	5	N 1/2	1																				
17	5	N 1/2	1																				
18	5	N 1/2	1																				
19	5	N 1/2	1																				
20	5	N 1/2	1																				

SOLD FOR TAXES

SOLD FOR TAXES

7 200 PAID IN FULL MAY 21 1945
 8 }
 9 } 638
 10 } 1530
 10 830 PAID IN FULL MAY 21 1945

NH 83 un 14.76 54
 1530

