

ASSESSMENT & TAX LIST - 1957

Pine Lake



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, County, Minn., 1957.

To, Assessor of the

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

containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1956, so far as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make return thereof 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 1953)

Sec. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all other 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 that day, shall be listed by 5 o'clock on the following day.

Sec. 273.02. 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 the real and personal property owned by him.
2. He shall list the real and personal property of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, etc.
3. The property of a minor, child or insane person shall be listed by the trustee, guardian, administrator, receiver, executor or administrator.
4. The property of a person for whose benefit it is held in trust, or of the estate of a deceased person, by the executor or administrator.
5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
6. The property of a body politic or corporate, by the proper agent or officer thereof.
7. The property of a firm or company, by a partner or agent thereof.
8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.
9. Personal property owned by a partner or agent in a firm or company shall be listed and assessed in the county, town, or district where the firm or company is located.
10. Personal property owned by a partner or agent in a firm or company shall be listed and assessed in the county, town, or district where the firm or company is located.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is located.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property is a non-resident of this state, the same shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in two or more townships, the same shall be listed and assessed in the principal place of business of such owner.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of a pipeline company engaged in the business of transmitting gas or other fluids through pipes shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.35. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Electric Light and Power Companies. The personal property of an electric light and power company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.37. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.38. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.39. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.40. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.41. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.42. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.43. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

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Sec. 273.45. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.46. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.47. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.48. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.49. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.50. Gas and Water Companies. The personal property of a gas or water company shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.51. Classification of property.—Subdivision 1. How property tax and not subject to any gross earnings or other lien tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined (60) per cent of its true and full value, assessed at 35 per cent of the full and true value thereof.

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further refined or processed in any way, assessed at 35 per cent of the full and true value thereof.

Class 2. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and all personal property actually owned by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class three, assessed at 35 per cent of the full and true value thereof.

Subdivision 5. Class 3a. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class three, assessed at 35 per cent of the full and true value thereof.

Subdivision 6. Class 3b. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class three, assessed at 35 per cent of the full and true value thereof.

Subdivision 7. Class 3c. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class three, assessed at 35 per cent of the full and true value thereof.

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and all other animals, and machinery used by the owner in any agricultural business, shall constitute class three, and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Subdivision 10. Class 5. All agricultural products in the hands of the owner, and all other property, shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 11. Class 6. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class six, assessed at 35 per cent of the full and true value thereof.

Subdivision 12. Class 7. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class seven, assessed at 35 per cent of the full and true value thereof.

Subdivision 13. Class 8. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class eight, assessed at 35 per cent of the full and true value thereof.

Subdivision 14. Class 9. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class nine, assessed at 35 per cent of the full and true value thereof.

Subdivision 15. Class 10. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class ten, assessed at 35 per cent of the full and true value thereof.

Subdivision 16. Class 11. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class eleven, assessed at 35 per cent of the full and true value thereof.

Subdivision 17. Class 12. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class twelve, assessed at 35 per cent of the full and true value thereof.

Subdivision 18. Class 13. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class thirteen, assessed at 35 per cent of the full and true value thereof.

Subdivision 19. Class 14. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class fourteen, assessed at 35 per cent of the full and true value thereof.

Subdivision 20. Class 15. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class fifteen, assessed at 35 per cent of the full and true value thereof.

Subdivision 21. Class 16. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class sixteen, assessed at 35 per cent of the full and true value thereof.

Subdivision 22. Class 17. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class seventeen, assessed at 35 per cent of the full and true value thereof.

Subdivision 23. Class 18. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class eighteen, assessed at 35 per cent of the full and true value thereof.

Subdivision 24. Class 19. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class nineteen, assessed at 35 per cent of the full and true value thereof.

Subdivision 25. Class 20. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute class twenty, assessed at 35 per cent of the full and true value thereof.

Pine Lake

The commissioner of taxation shall prescribe the form of all blanks and books... Minnesota Statutes 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks included in each description of property.\*\*\*

Minnesota Statutes 1953, Section 273.04. The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation 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 \$7.50 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day 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.

The forms in this book are prescribed for the 1957 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Real Estate































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

Cass County, Minnesota, for Taxes for the Year 1957.

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, Penalty, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Penalty, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

237 66

Handwritten summary calculations: 427, 127, 154, 4509 = 536, 1987 = 214, 2496 = 2650, 3498, 62932, 66430, 13 96, 67826

39677, 23149























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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.







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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 50 (56)

Real Estate

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for Roy & Kenneth Thomas, Elwood J. & Nellie C. Marion, etc.

28,800

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20.

Auditor's Plat # 11

Personnel















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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, etc.















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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 50 (56) MILLER-SAYRE COMPANY, MINNEAPOLIS

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 State of Minnesota, Eugene & Ardith Patter, and U. S. of America.

120

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, PAID, WHEN PAID, and REMARKS. Includes handwritten entries for taxes paid and delinquent amounts.

230

5344

152

5496

1434

4062































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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, Penalty, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Penalty, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

270 21

Handwritten calculations: #190, 165, 355, #119, 8060, 119, 6908, 292, 15-260, 14968

8352

6908

Auditor's Plat # 71

Personnel



































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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

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

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Assessor's Plat # 11

Personal











Assessment Roll and Tax List of Real Property in the County of Pine Lake

\* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 50 (56) MILLER-BLYE COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. of Lot	Town or Block	No. 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%				
U. S. of America		1			NE 1/4 of NE 1/4	35 141 29											
U. S. of America		2			NW 1/4 of NE 1/4												
U. S. of America		3			SW 1/4 of NE 1/4												
U. S. of America		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												
U. S. of America		7			NW 1/4 of NW 1/4												
U. S. of America		8			SW 1/4 of NW 1/4												
U. S. of America		9			SE 1/4 of NW 1/4												
Earl C. Moul		11			Sat 2	18											
" "		12			Sat 1	35 80											
Christian J. Anderson		13			Sat 4	32											
Earl C. Moul		14			Sat 3	26 35											
U. S. of America		16			NE 1/4 of SE 1/4												
U. S. of America		17			NW 1/4 of SE 1/4												
U. S. of America		18			SW 1/4 of SE 1/4												
U. S. of America		19			SE 1/4 of SE 1/4												
		20															

80 47

Cass County, Minnesota, for Taxes for the Year 1957.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TALENTION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1958	June Settlement 1958	November Settlement 1958	Penalty	Collections to First Monday in January 1959	Penalty	Delinquent on First Monday in January 1959	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																
	Rate	Rate	Rate	Rate	Rate	Rate																
1																						
2																						
3																						
4																						
5																						
6																						
7																						
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15																						
16																						
17																						
18																						
19																						
20																						

Handwritten annotations: 36, 72, 4, 53, with arrows pointing to rows 6-9.

165

4162 110

4272

4272















