

1942

PINE LAKE

RE-ASSESSMENT

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
County, Minn., 1942.

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. 1984. * * * 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. 1999. By whom listed. 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 all of his *** personal property.
2. He shall also list separately, and in the name of his principal, the property of a minor, child or insane person, owned or otherwise controlled by him as agent or attorney. ***
3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.
4. The property of a person for whose benefit it is held in trust, or 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.

Sec. 2003. 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. 2005. Merchants and manufacturers. The personal property of a merchant or manufacturer, including such property as shall be listed in the town or district where his business is carried on ***

Sec. 2006. Farm property of non-resident. When the owner of personal property belonging to a farm, or with a farm, does not reside therein, the same shall be listed and assessed in the town or district where the farm is situated. Provided, that if the owner of such personal property is a resident of the town, village and assessed in the town, village or district in which he is situated and assessed in the town, village or district in which he is situated.

Chap. 212. Laws 1925. Household goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of personal use, shall be listed and assessed by the owner for personal and domestic use, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2010. Elevators, etc., on railroad. All elevators and warehouses, and all buildings and other structures, used in the land and any railroad company which are not in good faith owned and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in cities and villages, shall be listed and assessed in the town, village and assessed by the Department of Taxation in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of abode at the time of his death.

Sec. 2016. Personal property of a guardian. The personal property of a minor, child or insane person, owned or otherwise controlled by his guardian, shall be listed and assessed by the guardian; and of every other person under guardianship, where the ward resides.

Sec. 2017. Property moved between May and July. The personal property of a person under guardianship, or other person, which has been removed from one county, town, or district, to another county, town, or district, after the first day of May and before the first day of July, shall be assessed in either this state from another state between said dates shall list the property owned by him on May 1, of such year, in the county, town, or district, in which he is situated at the time of such assessment, or to another state.

Section 1986, 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 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. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the first day of July of each year.

The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Department of Taxation for the purpose of receiving instructions as to their duties under the laws relating thereto, and the county auditor shall make such arrangements as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending said meetings shall be paid 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.

Sec. 1918. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property, if cannot be listed as in this chapter provided, if between places in the same assessment district, the personal property shall be determined by the county board of equalization, and if between counties, by the Department of Taxation ***.

Sec. 2002. Lists to be verified. Every person required to list personal property shall verify the same by a sworn statement on blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also verify the same by a sworn statement of all personal property in his possession or under his control which *** all personal property for taxation, as agent or attorney, guardian, partner, trustee, executor, or administrator, shall be verified by him, in writing, or by the same person, as aforesaid, in any other county, town, village, or place in different counties, by the Department of Taxation ***.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 1996. False statement regarding taxes. Every person who shall wilfully make any statement as to value, or amount, or kind of property, or other facts, which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1995. Classification of property-Subdivision 1. How Classified. All property shall be classified for purposes of taxation as follows: ***

Subdivision 2. Class 1. Iron ore whether mined or unmined shall be assessed on the basis of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located. If mined, it shall be assessed on the basis of the value of the iron ore as produced by the ground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which is classified by the iron ore trade as siltstone, Manginiferous Mesabi, Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by the Bessemer or Mesabi non-Bessemer method, and is thereafter screened or both to make it suitable for commercial blast furnace use, or other than the above, shall be assessed on the basis of its net weight, as ascertained by the net weight of the ore, after deducting from the same the weight of the waste material, and assessed as mined iron ore, as provided in the provisions of classes three, three, three, three, three, and four, as hereinafter provided.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of personal use, shall be listed and assessed by the owner for personal and domestic use, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Subdivision 4. Class 3. All agricultural products, except as provided in subdivision 5, shall be assessed on the basis of their true and full value thereof.

Subdivision 5. Class 4. All property not included in the preceding subdivisions shall be assessed on the basis of its true and full value thereof.

Subdivision 6. Class 5. All property not included in the preceding subdivisions shall be assessed on the basis of its true and full value thereof.

Subdivision 7. Class 6. All property not included in the preceding subdivisions shall be assessed on the basis of its true and full value thereof.

Subdivision 8. Class 7. All property not included in the preceding subdivisions shall be assessed on the basis of its true and full value thereof.

Subdivision 9. Class 8. All property not included in the preceding subdivisions shall be assessed on the basis of its true and full value thereof.

Subdivision 10. Class 9. All property not included in the preceding subdivisions shall be assessed on the basis of its true and full value thereof.

Subdivision 11. Class 10. All property not included in the preceding subdivisions shall be assessed on the basis of its true and full value thereof.

Subdivision 12. Class 11. All property not included in the preceding subdivisions shall be assessed on the basis of its true and full value thereof.

Subdivision 13. Class 12. All property not included in the preceding subdivisions shall be assessed on the basis of its true and full value thereof.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for U.S. of America, State of Minnesota (Cont. to Ed. Huffman), and State of Minnesota (Cont. to Otto Daniels).

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Forestview Lodge, L. S. Hoiland, Thomas James Merritt, A. G. & Mabel E. Williams, and Howard Moody. Includes handwritten descriptions of land parcels.

(Cont'd on next page)

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for A.J. & Mabel E. Williams, Otto Bismark, State of Minnesota, Wm. Musser, Howard Moody, and Howard Moody with detailed property descriptions and valuation data.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Thomas James Merritt, Auria Pieper, Gladys C. & L. E. Gauswig, Emil Anderson, Paul, Caroline, Donald & Virgilus Sobiesch, Katherine C. Miner, Gladys C. Gauswig, and Eva C. & James E. Stoddart with detailed property descriptions and valuation data.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for various lots and owners like 'Obin-May-we-dum-oke' and 'P. G. Zimmerman'.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for 'R. J. Ross' and 'point midway between SE corner of Lot 14...'.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Number of Acres of Land	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND 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 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							
Thomas James Merritt	5	Lots 1-2-3 Island	5 1/4	29	3825	70			192		192	64	64	722	64	
"	"	" 4	"	"	2075	70			845	2265	100	3210	1070	1070	143	1070
Jesslyn H. Lauer (used on contract)	"	" 7 & 8	"	"	1940	70			210	510		720	240	240	265	240
Jesslyn H. Lauer (to Earl Ditch)	"	That part of SW 1/4 of SW 1/4 described as:	"	"	300	70			75	562		636	212	212	122	212
		Commencing at a point on N. side of Hy. #34 two rods N. 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 N. 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 L. & Gladys Bauer	"	SW 1/4 of SW 1/4 less that part described next above.	"	"	3700	70			147		147	49	49	29	49	
Thomas James Merritt	"	SE 1/4 of SW 1/4	"	"	40	70			201		201	67	67	53	67	
"	"	Lot 4 lined Lot 5	"	"	2075											
		19685 1670 3336 100 5106 1702 1702 1334 1702														

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Number of Acres of Land	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND 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 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							
Richard J. Robertson	5	That part of SE 1/4 of SW 1/4 beginning at the N 1/2 corner of SE 1/4 of SW 1/4, thence N 37 rods, thence S 10 rods, thence E 37 rods; thence N 10 rods to point of beginning	5	29	200	70			21		21	7	7	10	7	
Joseph M. Pecker	"	That part of SE 1/4 SW 1/4 beginning at a point on the E. line of SE 1/4 SW 1/4 which is 10 rods S. of N 1/2 corner of SE 1/4 SW 1/4, thence N 16 rods; thence E 10 rods; thence S 16 rods; thence N 10 rods to the point of beginning	"	"	100	70			10	155		165	55	55	3	55
Ethel H. Pecker	"	That part of SE 1/4 SW 1/4 beginning at a point on the E. line of SE 1/4 SW 1/4 which is 20 rods S. of N 1/2 corner, thence N 16 rods; thence N 10 rods; thence E 8 rods; thence S 20 rods; thence E 8 rods; thence N 10 rods; thence E 16 rods; thence N 10 rods to the point of beginning	"	"	250	yes			25	525		550	110	110	100	110
Paul R. Pecker	"	That part of SE 1/4 SW 1/4 beginning at a point on the E. line of SE 1/4 SW 1/4 which is 30 rods S. of the N 1/2 corner; thence N 16 rods; thence S 10 rods; thence E 16 rods; thence N 10 rods to the point of beginning	"	"	100	yes			10			10	2	2	3	2
		(See 6 cont'd on next page)														
		650 66 680 746 112 62 174 116 174														

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Christ L. Lund & Albert Bjerkness, Arthur P. & Ruth E. Miller, Roy & Kenneth Thomas, Coila Walk, and a summary row at the bottom.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Thomas James Merritt, Albert Bjerkness, Axel Olson, Albert Bjerkness, Daniel De Lury, U. S. of America, Daniel De Lury, J. J. Melch, and a summary row at the bottom.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Roy + Minnie Huddle, N. C. + Gunhild Nofstad, Matthew J. + Helen Hampton, Hannah M. + Frank Madsen, and Paul A. + Ethel Beaker.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for (Cont'd from page 11), Ragnarald Rothnem, Ragnarald Rothnem, and Paul A. + Ethel Beaker.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Matt Sletta, Emil Johnson, and Ray J. Potter.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Ray J. Potter, Paul Pense, and Theodor Pedersen.

(Cont'd on next page)

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Ray J. Potter and Elizabeth Anderson + Ursula Larson.

(Cont'd on next page)

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Edgar Huddle, Hattie Carter, Lewis Mills, and a final entry with 244 acres.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for William Pelkey, Sr., Emil Johnson, and Emil Johnson.

(Ac. 8 cont'd on next page)

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Emil Johnson, Alma E. Johnson, and Geo. B. Case & Gladys A. Case.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Lewis Miles, Minn. Dist. Society of Swedish Evangelical Free Church, U.S. of America, J. J. Welsh, Rupert A. Hodgman, and P. L. Krueger.

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18170 735 735 245 245 258 245

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100- 405 405 135 135 133 135

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Table with columns for NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, and ASSESSOR'S VALUATIONS. Includes handwritten entries for various land parcels and owners like 'State of Minnesota' and 'U.S. of America'.

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Table with columns for NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, and ASSESSOR'S VALUATIONS. Includes handwritten entries for various land parcels and owners like 'State of Minnesota' and 'U.S. of America'. A summary row at the bottom shows totals: 42-168, 168, 56, 56, 56, 56.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec, Twp, Lot, Block, Acres, 100ths), INDICATE HOME-STEAD, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value of Land, Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by Department of Taxation).

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for S.H. Gerber, Harold Cook, Van Hasser, Jr., Fred Carlson, A.P. Perry & Orville Shedd, Lawrence Emery, and U.S. of America.

24035 963 : 250 1213 92 251 343 298 343

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19253 774 774 258 258 256 258

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY (Subdivision, Sec, Twp, Rtg, Acres, Indicate Homestead), ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

27021 1085 354 1439 223 108 331 268 331

Assessment of Taxable Unplatted Real Property in the Town of _____ of _____, County of _____, Minn., for the Year 1942.

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6461 262 262 20 54 74 72 74

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes handwritten entries for various land parcels.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

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Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for U.S. of America, Nels Bergly, Raymond H. Hidlichka, Wm. F. Siegel, Ray J. & Gladys L. Potter, and Eduw. Hidlichka.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for State of Minnesota, U.S. of America, H. C. Van Sloun, and Bengil N. Countryman.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Clara Agham, State of Minnesota, U.S. of America, and various land subdivisions.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for State of Minnesota, U.S. of America, and various land subdivisions.

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec, Twp, Rng, Acres, 100ths), ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation).

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec, Twp, Rng, Acres, 100ths), ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation).

Anton B. & Anna Anderson That part of Lot 9 beginning at a point on the E. line of Lot 9 which is 990 ft. of the SE corner, thence S. 66'; thence west to lake; thence northerly along lake to a point west of the point of beginning; thence east to point of beginning.

(See 28 cont'd on next page)

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for John A. & Martha B. Peterson, John Babinski, G. B. Mogg, and A. M. Hanson.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes multiple entries for U.S. of America and State of Minnesota.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for State of Minnesota and U.S. of America with various subdivisions and acreages.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for U.S. of America and State of Minnesota, with handwritten owner name 'Bernie E. Trask' and various lot numbers.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for J. E. Smith, Rufus P. Rosell & Wm. S. Shaw, State of Minnesota, and U.S. of America.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for U.S. of America, R. P. Rosell, U.S. of America, Holiday Camps, U.S. of America, Craig J. Wright, and State of Minnesota.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for U.S. of America and Rose P. + Arthur E. Elmquist.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942.

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.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for U.S. of America, Earl C. Moul, and Christian J. Anderson.

Assessment of Taxable Unplatted Real Property in the Town of Pine Lake, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for State of Minnesota, C. A. Pogue, and Arthur G. Young.

Assessment of Taxable Unplatted Real Property in the ... of ... County of ... Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. This page is mostly blank with some faint markings at the bottom.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Pine Lake, County of Cass, Minnesota, 1942

FORM 6 - MILLER-DAVIS COMPANY, MINNEAPOLIS

Table with columns: Number of Acres of Land Assessed, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS, and REMARKS. Rows include property details for lots 1 through 20, with handwritten values and a final summary row.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Pine Lake, County of Cass, Minnesota, 1942

FORM 6 - MILLER-DAVIS COMPANY, MINNEAPOLIS

Table with columns: Number of Acres of Land Assessed, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS, and REMARKS. Rows include property details for lots 21 through 39, with handwritten values and a final summary row.

PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19_____

FORM 616 - WALLIS-DAY COMPANY, MINNEAPOLIS

TABULAR STATEMENT AS RETURNED BY TOWNSHIP ASSESSOR.

Number of Acres of Land Assessed: Acres 100ths. True and Full Value of Lands Exclusive of Structures and Improvements Dollars. STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars. True and Full Value of Machinery Permanently Attached to Real Estate Dollars. Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars. ASSESSOR'S VALUATIONS: Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars. Assessed Value of Remainder at 40 per cent Class 4 Dollars. Total Assessed Value of All Structures, Improvements and Machinery Dollars. EQUALIZED VALUATIONS: 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.

Table with columns for Acres, 100ths, and various valuation categories. Rows contain 'Footings Brought Forward from Page' and multiple rows of empty data entries.

PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19_____

FORM 616 - WALLIS-DAY COMPANY, MINNEAPOLIS

Number of Acres of Land Assessed: Acres 100ths. True and Full Value of Lands Exclusive of Structures and Improvements Dollars. STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars. True and Full Value of Machinery Permanently Attached to Real Estate Dollars. Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars. ASSESSOR'S VALUATIONS: Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars. Assessed Value of Remainder at 40 per cent Class 4 Dollars. Total Assessed Value of All Structures, Improvements and Machinery Dollars. EQUALIZED VALUATIONS: 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.

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