

ASSESSMENT & TAX LIST

Pine River

1952

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1952.

County, Minn.

County Auditor.

To [Name], Assessor of the [County], According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the year 1952, 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.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1949, as amended)

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 on the first day of May in each year, and if acquired on that day, shall be listed by or for the persons acquiring it.

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 all of his personal property...

Sec. 273.03. 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...

Sec. 273.04. Estates of decedents shall be listed and assessed at the time of listing at the time of his death.

Sec. 273.05. Persons under guardianship shall list and assess their personal property where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.06. Assignees and receivers of personal property in the course of business shall list and assess the same at the time of their appointment.

Sec. 273.07. Property moved between May 1st and July 1st, shall be assessed in either in which he is first called upon by the assessor to list his property...

Sec. 273.08. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property from the best available sources...

Sec. 273.09. False statement regarding taxes. Every person who, in making any statement, oral or written, for the purpose of evading or avoiding the payment of any tax or assessment, which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax shall be classified for the purpose of taxation as provided in this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute class one and shall be valued and assessed at fifty per cent of its true and full value.

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in class 1a and shall be valued and assessed at 33 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including books, musical instruments and all domestic property, actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of a household, 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" and fixtures used therein, including machinery and manufactured articles, all tools, implements and machinery, whether or not used in agriculture, which in turn in character are devoted or adaptable to rural but not necessarily agricultural use, except as provided by class three "a", shall constitute class three and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of a producer shall constitute class three "a", and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 3b. Livestock, poultry, all horses, mules, tools, implements, and machinery used by agriculture, all agricultural implements and machinery used by agriculture, 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 per cent of the full and true value thereof.

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1949, Section 273.03, as amended. 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 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 and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meetings, 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 1952 assessment by G. HOWARD SEATH, Commissioner of Taxation.

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$1,148.80	
Additions	- - - - -	\$ 30.50	
			\$1,179.30
Abatements	- - - - -	\$ 315.04	
			\$1,086.26
COLLECTIONS			
March Settlement	- - - - -	\$ 1264.00	
June Settlement	- - - - -	\$ 4872.47	
November Settlement	- - - - -	\$ 2519.61	
January Settlement	- - - - -	\$ 97.82	\$ 8753.90
			\$ 2110.36
Over Collected	- - - - -	\$ 66.70	
Under Collected	- - - - -	\$	
Delinquent	- - - - -	\$ 2176.56	\$ 2110.36
Total	- - - - -		\$ 10864.26

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Pine River

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										SCHOOL TAXES					TAXES LEVIED					ALL OTHER TAXES						
	Agricultural Lands	Non-Agricultural Lands	Personal Property	Total Value of all Property except Money and Credits		Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	C.O.	B.I.D.	#19	Total School Taxes	Local 1 Mill	Special	State Loan	Def.	Transp.	C.C.	B.I.D.	#19	Total School Taxes	FUNDS	Rate	Amounts
28-117	26809		8499	35308	4.58	27.1	12.8	51.3	14.3	105.5	5.6	25.	1.	31.6	1.25		14.84	3.1362						57.46	199.14	3531	88270	52397	10592	48089	202879	State-Non-Homestead		5824			
28-117	1727			1727										1.25		14.84	3.1362						82.46	224.14		173	4318	2563	518	2352	518	10442	State-Homestead		24662		
28-117	9600			9600										1.25		14.84	3.1362						60.46	202.14		173	4318	2563	518	2352	518	10442	County Revenue		145906		
28-117	3334			3334										1.25		14.84	3.1362						85.46	227.14		173	4318	2563	518	2352	518	10442	County Road and Bridge		68915		
28-117	1334			1334										1.25		14.84	3.1362						73.16	214.84		173	4318	2563	518	2352	518	10442	County Welfare		276199		
28-117	1334			1334										1.25		14.84	3.1362						98.16	239.84		173	4318	2563	518	2352	518	10442	Bonds and Interest		76991		
28-117	1334			1334										1.25		14.84	3.1362						82.	223.68		173	4318	2563	518	2352	518	10442			568071		
28-117	1334			1334										1.25		14.84	3.1362						102.	243.68		173	4318	2563	518	2352	518	10442					
28-117	1334			1334										1.25		14.84	3.1362						102.	243.68		173	4318	2563	518	2352	518	10442					
28-117	1334			1334										1.25		14.84	3.1362						102.	243.68		173	4318	2563	518	2352	518	10442					
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28-117	1334			1334										1.25		14.84	3.1362						102.	243.68		173	4318	2563	518	2352	518	10442					
28-117	1334			1334										1.25		14.84	3.1362						102.	243.68		173	4318	2563	518	2352	518	10442					
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28-117	1334			1334										1.25		14.84	3.1362						102.	243.68		173	4318	2563	518	2352	518	10442					
28-117	1334																																				

Assessment Roll and Tax List of Real Property in the *Town* of *Levee River*

Cass County, Minnesota, for Taxes for the Year 1952.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collection to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS	
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	7-10% LAND Exclusive of Structures and Improvements	+20% BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/3%			TOTAL ASSESSED VALUE	District No.	District Rate	District No.	District Rate	District No.																		District Rate
											Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%																											
<i>Merle Erickson</i>		<i>NE 1/4 of NE 1/4</i>	<i>23</i>	<i>138</i>	<i>30</i>	<i>40</i>	<i>Yes</i>	<i>390</i>	<i>355</i>	<i>78</i>	<i>71</i>		<i>64</i>	<i>71</i>	<i>1</i>	<i>78</i>						<i>1564</i>		<i>1564</i>	<i>1</i>								<i>1554</i>								
<i>Fred M. + Theresa C. Adams</i>		<i>NW 1/4 of NE 1/4</i>			<i>40</i>		<i>Yes</i>	<i>320</i>	<i>290</i>	<i>64</i>	<i>58</i>		<i>64</i>	<i>58</i>	<i>2</i>	<i>64</i>						<i>1274</i>		<i>1274</i>	<i>2</i>							<i>1274</i>	<i>14 01</i>								
<i>"</i>	<i>"</i>	<i>SW 1/4 of NE 1/4</i>			<i>40</i>		<i>Yes</i>	<i>395</i>	<i>360</i>	<i>79</i>	<i>72</i>		<i>79</i>	<i>72</i>	<i>3</i>	<i>79</i>						<i>1574</i>		<i>1574</i>	<i>3</i>							<i>1574</i>	<i>17 31</i>								
<i>Merle Erickson</i>		<i>SE 1/4 of NE 1/4</i>			<i>40</i>		<i>Yes</i>	<i>260</i>	<i>238</i>	<i>140</i>	<i>121</i>	<i>440</i>	<i>367</i>	<i>140</i>	<i>121</i>	<i>4</i>	<i>140</i>						<i>2788</i>		<i>2788</i>	<i>4</i>							<i>2788</i>								
<i>Fred M. + Theresa C. Adams</i>		<i>NE 1/4 of NW 1/4</i>			<i>40</i>		<i>Yes</i>	<i>190</i>	<i>170</i>	<i>38</i>	<i>34</i>		<i>38</i>	<i>34</i>	<i>6</i>	<i>38</i>						<i>756</i>		<i>756</i>	<i>6</i>							<i>756</i>	<i>8 32</i>								
<i>"</i>	<i>"</i>	<i>NW 1/4 of NW 1/4</i>			<i>40</i>		<i>Yes</i>	<i>130</i>	<i>120</i>	<i>26</i>	<i>24</i>		<i>26</i>	<i>24</i>	<i>7</i>	<i>26</i>						<i>518</i>		<i>518</i>	<i>7</i>							<i>518</i>	<i>5 70</i>								
<i>"</i>	<i>"</i>	<i>SW 1/4 of NW 1/4</i>			<i>40</i>		<i>Yes</i>	<i>255</i>	<i>230</i>	<i>154</i>	<i>132</i>	<i>515</i>	<i>430</i>	<i>154</i>	<i>132</i>	<i>8</i>	<i>154</i>						<i>3066</i>		<i>3066</i>	<i>8</i>						<i>3066</i>	<i>33 73</i>								
<i>"</i>	<i>"</i>	<i>SE 1/4 of NW 1/4</i>			<i>40</i>		<i>Yes</i>	<i>155</i>	<i>140</i>	<i>31</i>	<i>28</i>		<i>31</i>	<i>28</i>	<i>9</i>	<i>31</i>						<i>618</i>		<i>618</i>	<i>9</i>							<i>618</i>	<i>6 50</i>								
<i>Roy + Mabel Grayson</i>		<i>NE 1/4 of SW 1/4</i>			<i>40</i>		<i>Yes</i>	<i>320</i>	<i>290</i>	<i>64</i>	<i>58</i>		<i>64</i>	<i>58</i>	<i>11</i>	<i>64</i>						<i>1116</i>		<i>1116</i>	<i>11</i>	<i>1st Half Paid MAY 20 1953</i>						<i>637 14</i>	<i>4 79</i>								
<i>Donald O. + Pauline M. Rice</i>		<i>NW 1/4 of SW 1/4</i>			<i>40</i>		<i>No</i>	<i>255</i>	<i>231</i>	<i>85</i>	<i>77</i>		<i>85</i>	<i>77</i>	<i>12</i>	<i>85</i>						<i>1692</i>	<i>20</i>	<i>1712</i>	<i>12</i>	<i>2nd Half Paid OCT 31 1953</i>						<i>3375</i>									
<i>"</i>	<i>"</i>	<i>SW 1/4 of SW 1/4</i>			<i>40</i>		<i>Yes</i>	<i>433</i>	<i>433</i>	<i>537</i>	<i>447</i>		<i>880</i>	<i>253</i>	<i>13</i>	<i>253</i>						<i>5038</i>		<i>5038</i>	<i>13</i>	<i>1st Half Paid MAY 29 1953</i>						<i>3873 14</i>	<i>2 95</i>								
<i>Roy + Mabel Grayson</i>		<i>SE 1/4 of SW 1/4</i>			<i>40</i>		<i>Yes</i>	<i>330</i>	<i>202</i>	<i>391</i>	<i>331</i>		<i>1955</i>	<i>391</i>	<i>14</i>	<i>391</i>						<i>6850</i>		<i>7786</i>	<i>14</i>	<i>1st Half Paid MAY 28 1953</i>						<i>926</i>	<i>Abated</i>								
<i>Leah + Shirley M. Bristow</i>		<i>NE 1/4 of SE 1/4</i>			<i>40</i>		<i>Yes</i>	<i>615</i>	<i>560</i>	<i>123</i>	<i>112</i>		<i>123</i>	<i>112</i>	<i>16</i>	<i>123</i>						<i>2450</i>		<i>2450</i>	<i>16</i>	<i>2nd Half Paid OCT 31 1953</i>															
<i>"</i>	<i>"</i>	<i>NW 1/4 of SE 1/4</i>			<i>40</i>		<i>Yes</i>	<i>295</i>	<i>270</i>	<i>59</i>	<i>54</i>		<i>59</i>	<i>54</i>	<i>17</i>	<i>59</i>						<i>1174</i>		<i>1174</i>	<i>17</i>	<i>1st Half Paid MAY 29 1953</i>															
<i>"</i>	<i>"</i>	<i>SW 1/4 of SE 1/4</i>			<i>40</i>		<i>Yes</i>	<i>490</i>	<i>445</i>	<i>98</i>	<i>89</i>		<i>490</i>	<i>445</i>	<i>18</i>	<i>98</i>						<i>1952</i>		<i>1952</i>	<i>18</i>	<i>2nd Half Paid OCT 31 1953</i>															
<i>"</i>	<i>"</i>	<i>SE 1/4 of SE 1/4</i>			<i>40</i>		<i>Yes</i>	<i>645</i>	<i>585</i>	<i>1685</i>	<i>1405</i>		<i>2330</i>	<i>466</i>	<i>19</i>	<i>466</i>						<i>9280</i>		<i>9280</i>	<i>19</i>	<i>1st Half Paid MAY 27 1953</i>															
					<i>640</i>			<i>5520</i>	<i>5019</i>	<i>4802</i>	<i>4002</i>		<i>10322</i>	<i>1811</i>	<i>85</i>	<i>253</i>						<i>42794</i>	<i>20</i>	<i>42814</i>							<i>15333</i>	<i>14239</i>	<i>12148</i>	<i>10 24</i>							

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

Cass County, Minnesota, for Taxes for the Year 1952.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRU AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax Including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1953, June Settlement 1953, Penalty, November Settlement 1953, Penalty, Collections to First Monday in January 1954, Delinquent on First Monday in January 1954, Total Delinquent Tax and Penalty, REMARKS.

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

Form 5CD (52) MINN-DAYS COUNTY, MINNESOTA

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for various property owners like 'Navillus Land Co' and 'State of Minnesota'.

Cass County, Minnesota, for Taxes for the Year 1952.

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, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and dates.

