

ASSESSMENT & TAX LIST

Pine River

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

Case County, Minn. April 20 1939
Jal Pederson Assessor of the Town of Pine River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town of Pine River for the year 1939, containing a list of all Platted and Unplatted 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 law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended in this book.
J. Larson County Auditor.

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 date, shall be listed by or for the person acquiring it.
Sec. 1989. ... 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 and assess his personal property, including stock of joint stock or other companies or corporations, when the property of such company or corporation is not assessed in this manner.
2. He shall also list separately, and in the name of the principal owner, all personal property, including stocks, franchises, royalties, and other personal property, which is not assessed in this manner.
3. The property of a minor child or insane person shall be listed by the guardian, parent, trustee, executor, administrator, receiver, or other person, company, or corporation, and all other personal property, including stocks, franchises, royalties, and other personal property, which is not assessed in this manner, shall be listed by the trustee, or in the name of the principal owner, by the executor or administrator.
4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.
5. The property of a partnership 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 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 a receiver, by such agent in the name of his principal, as merchant.
Sec. 2003. Where listed. Except as otherwise in this chapter provided, all personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.
Sec. 2004. Mechanics and manufacturer. The personal property of mechanics and manufacturers shall be listed and assessed in the town or district where the same shall be listed and assessed in the manner following:
1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property, including stock of joint stock or other companies or corporations, when the property of such company or corporation is not assessed in this manner.
2. He shall also list separately, and in the name of the principal owner, all personal property, including stocks, franchises, royalties, and other personal property, which is not assessed in this manner.
3. The property of a minor child or insane person shall be listed by the guardian, parent, trustee, executor, administrator, receiver, or other person, company, or corporation, and all other personal property, including stocks, franchises, royalties, and other personal property, which is not assessed in this manner, shall be listed by the trustee, or in the name of the principal owner, by the executor or administrator.
4. The property of a partnership whose assets are in the hands of a receiver, by such receiver.
5. The property of a body politic or corporate, by the proper agent thereof.
6. The property of a firm or company, by a partner or agent thereof.
7. The property of manufacturers and others in the hands of a receiver, by such agent in the name of his principal, as merchant.
Sec. 2005. Where listed. Except as otherwise in this chapter provided, all personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.
Sec. 2006. Farm property of non-resident. When the owner of a farm property of non-resident, the same shall be listed and assessed in the town or district where the same is situated.
Sec. 2007. Power companies. The personal property of power companies having a fixed situs in any city, village or town, shall be listed and assessed in the town or district in which the principal place of business of such company is located.
Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, and all machinery and fixtures therein, situated upon the premises of a railroad, shall be listed and assessed in the town or district in which the principal place of business of the railroad is located.
Sec. 2009. Personal property of electric light and power companies. The personal property of electric light and power companies having a fixed situs in any city, village or town, shall be listed and assessed in the town or district in which the principal place of business of such company is located.
Sec. 2010. Personal property of electric light and power companies. The personal property of electric light and power companies having a fixed situs in any city, village or town, shall be listed and assessed in the town or district in which the principal place of business of such company is located.
Sec. 2011. Personal property of electric light and power companies. The personal property of electric light and power companies having a fixed situs in any city, village or town, shall be listed and assessed in the town or district in which the principal place of business of such company is located.
Sec. 2012. Personal property of electric light and power companies. The personal property of electric light and power companies having a fixed situs in any city, village or town, shall be listed and assessed in the town or district in which the principal place of business of such company is located.
Sec. 2013. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it can be listed in more than one town or district, the assessor shall be determined by the county board of equalization; and if between different towns or districts, the assessor shall be determined by the county board of equalization; and if between different counties, the assessor shall be determined by the county board of equalization; and if between different counties, the assessor shall be determined by the county board of equalization.

Sec. 1985. Macdonald'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 the assessment books, complete lists of all lands or lots subject to taxation, showing the status of the owner if to him known, and the ownership 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 third Monday in APRIL, of each year.
The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission 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 therefor the sum of four dollars per day for each day necessarily consumed in attending and meeting and mileage at the rate of five cents per 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. 1986. Macdonald'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 the assessment books, complete lists of all lands or lots subject to taxation, showing the status of the owner if to him known, and the ownership 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 third Monday in APRIL, of each year.
The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission 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 therefor the sum of four dollars per day for each day necessarily consumed in attending and meeting and mileage at the rate of five cents per 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.

Pine River



List of Lands in the Town of Pine River, County of Cass, Minn., for the Year 1939, Which have Become Homesteads or Ceased to be Homesteads

Form 234 Miller-Davis Company, Minneapolis, M. T. C. - Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land		NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	
						Acres	100ths							Acres	100ths
✓ Irene N. Escher	19	N.E. 1/4 of N.E. 1/4		35	138	30	40	Wenzel C. Noble	14	N.E. 1/4 of S.W. 1/4 or all west of Railway.	16	138	30	16	
Irene N. Escher	"	S.W. 1/4 of N.E. 1/4 Lot 2.		"	"	"	29 20								
Irene N. Escher	"	S.E. 1/4 of N.E. 1/4		"	"	"	40								
✓ Ruth E. Mrs. Mahan	un.	Lots 4 & 5		6	138	30	90 79								

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars
		6	"	"	100	Cabin.	20	

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.  
**Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1939.**

FORM 316 HULL-DAVIS COMPANY, MINNEAPOLIS

Platted Property Assessed at 40 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	DESCRIPTION OF PROPERTY					Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	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% Class 3B 25% Class 3C	Assessed Value of Remainder at 33 1/3 per cent Class 3 40 per cent Class 4	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 County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							

Form C

**Auditor's Office, Cass County, Minnesota.**

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota,  
do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal  
Property in the Town of Pine River in said County, for the year 1939.  
Witness my hand and official seal this 21 day of December, 1939.  
L. Peterson  
County Auditor.

(SEAL)

**Treasurer's Office, Cass County, Minnesota.**

Received this, the first Monday, being the First day of January, A. D. 1940, of  
L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal  
Property in the Town of Pine River in said County for the year 1939, as specified above, and amounting to \$ 7,151.28  
Seven thousand one hundred fifty one 28 DOLLARS  
W. T. McKeown  
County Treasurer.

**Office of County Treasurer, Cass County, Minnesota.**

January 6 1941  
To L. C. PETERSON, County Auditor:  
Sir: I herewith return to you the Tax List for the Township of Pine River of  
Pine River in said County, for the year 1939, heretofore received  
from you. I certify that I have compared the same with the duplicate receipts in your office, and have  
written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid,"  
"Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in  
discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is  
delinquent for said year.  
W. T. McKeown  
County Treasurer.

**Auditor's Office, Cass County, Minnesota.**

January 6 1941  
I hereby certify that on the first Monday in January, 1941, I received of  
W. T. McKEOWN, County Treasurer, the Tax List of the Town of Pine River  
of Pine River in said County, for the year 1939, and that I have  
compared the said list with the statements receipted for by said County Treasurer, which are on file in my  
office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain  
unpaid, is delinquent for said year.  
L. C. Peterson  
County Auditor

(SEAL)

TABULAR SCHEDULE OF VALUATIONS,

RATES AND TAXES

Cass County, State of Minnesota.

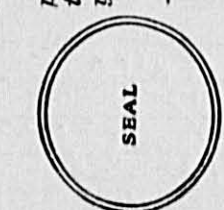
Levied in the Town of Pine River

Handwritten calculations: 17224/17861, 18050/18687, 12774/13071

NAME OF OWNER

Main table with columns: No. School District, Valuation of Money and Credits, VALUATION BY SCHOOL DISTRICTS, RATE OF STATE TAXES, RATE OF COUNTY TAXES, RATE OF TOWN, CITY OR VILLAGE TAXES, RATE OF SCHOOL TAXES, TAXES LEVIED (LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS, ALL OTHER TAXES).

Vertical text on the right side of the table: Total No. Acres 14 205 41, Total Levy, \$ 7151.28, Book Footings, \$ 7151.28, I, L. C. PETERSON, Auditor of said County and State...



Signature and name of L. C. Peterson, Auditor of Cass County, Minnesota, dated A. D. 1939.













Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SOLD FOR TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.



















Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, and SPECIAL TAXES. Includes handwritten entries for State of Minnesota, P.E. + Emma Lindberg, and Emile + Arthur Sward.







Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Minnesota, Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 3 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	ASSESSOR'S VALUATION						SOLD FOR TAXES				
		SUBDIVISION	Sec. Lot	Town or Range	Number of Acres			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 3 1/2 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 Minnesota Tax Commission
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								
W. F. Gregory		N 1/2 of NE 1/4	17	30	40	14	yes											
"		NW 1/4 of NE 1/4			40		"											
John F. Morris		S W 1/4 of NE 1/4			40		no											
"		S E 1/4 of NE 1/4			40		"											
Adah E. Miller		NE 1/4 of NW 1/4			40		"											
"		NW 1/4 of NW 1/4	Lot 1		56		"											
"		S W 1/4 of NW 1/4					"											
"		S E 1/4 of NW 1/4	" 2		39.95		"											
Eli Erickson		NE 1/4 of SW 1/4			40		yes											
"		NW 1/4 of SW 1/4	" 3		26		"											
State of Minnesota	Eli Erickson	S W 1/4 of SW 1/4					"											
State of Minn		S E 1/4 of SW 1/4					"											
"		NE 1/4 of SE 1/4					"											
"		NW 1/4 of SE 1/4					"											
Blanche M. Eastold		SW 1/4 of SE 1/4			40		yes											
"		SE 1/4 of SE 1/4			40		"											
					441.95													

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Assessed Valuation Non-Homestead	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 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty	
District No.	District Rate	District No.	District Rate					Ditch No.	Ditch No.	Ditch No.	Ditch No.															
122	122					6.37																				
109					1.877																					
236					4.065																					
95					1.636	61																				
124					2.136	79																				
73					1.257	47																				
211					3.634	134																				
73					1.257	47																				
237					4.082																					
52					8.96																					
127					2.187																					
66					1.137																					
1403					241.64	368																				

2nd Half Paid NOV 13 1940  
 1st Half Paid MAY 3 1940  
 2nd Half Paid NOV 13 1940  
 1st Half Paid MAY 3 1940

PAID IN FULL NOV 14 1940  
 PAID IN FULL NOV 14 1940

2nd Half Paid OCT 28 1940  
 1st Half Paid JUN 5 1940  
 2nd Half Paid JUN 5 1940  
 1st Half Paid JUN 5 1940

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

H.R. Larson  
State of Minnesota

State of Minnesota

(Cont. to Harry Marichal)

(Cont. to Harry Marichal)

( " " " )

( " " " )

(Cont. to Harry Marichal)

5885

107

1843 68

1911

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, Penalty, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

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

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for various property lots and owners like 'State of Minnesota' and 'Doris L. Picolet'.

174

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty. Includes handwritten tax amounts and dates like 'SEP 19 1940'.

499

8865

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

SUBDIVISION

Sec. or Range

Town

Lot

Block

Number of Acres of Land

Acres

189ths

No. School District

Indicate Homestead

ASSESSOR'S VALUATION

True and Full Value of Land

Excluding Structures and Improvements

Dollars

Structures & Improvements

True and Full Value of Buildings and Other Structures

Dollars

Total True and Full Value of Land Including all Structures, Improvements and Machinery

Dollars

Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B

Dollars

Assessed Value of Remainder at 33 1/3 per cent Class 3

Dollars

Total Assessed Value of Land Including all Structures, Improvements and Machinery

Dollars

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 Minnesota Tax Commission

Dollars

SOLD FOR TAXES

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION

District No. Rate

Assessed Valuation Non-Homestead

Rate and Tax Less Homestead Exemption

State Tax on Non-Homestead

TOTAL GENERAL TAX

SPECIAL TAXES

Ditch No.

Ditch No.

Ditch No.

Ditch No.

Ditch No.

TOTAL TAXES

PAID

WHEN PAID

Number of Receipt

March Settlement 1940

June Settlement 1940

November Settlement 1940

Penalty

Collections to First Monday in January 1941

Penalty

Delinquent on First Monday in January 1941

Penalty

Total Delinquent Tax and Penalty

Alma Wickstrom, State of Minnesota, 1 NE 1/4 of NE 1/4 Lot 1, 21 138.30, 2 NW 1/4 of NE 1/4, 3 SW 1/4 of NE 1/4, 4 SE 1/4 of NE 1/4, 5 1.20 ac. of 76 Co. of SE 1/4 NE 1/4, 6 NE 1/4 of NW 1/4, 7 NW 1/4 of NW 1/4 Lot 2, 8 SW 1/4 of NW 1/4, 9 SE 1/4 of NW 1/4, 10, 11 NE 1/4 of SW 1/4, 12 NW 1/4 of SW 1/4, 13 SW 1/4 of SW 1/4, 14 SE 1/4 of SW 1/4, 15, 16 NE 1/4 of SE 1/4, 17 NW 1/4 of SE 1/4, 18 SW 1/4 of SE 1/4, 19 SE 1/4 of SE 1/4, 20

Table with columns for valuation: True and Full Value of Land, Structures & Improvements, Total True and Full Value, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value, Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Minnesota Tax Commission.

SOLD FOR TAXES

Table with columns for school district valuations: District No., Rate, Assessed Valuation Non-Homestead, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX.

Table with columns for special taxes and payments: SPECIAL TAXES (Ditch No.), TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessed divided 6/26/41 \$ 6.70 paid (R. # 12546) on 16 a. of Lot 1.

1st Half Paid MAY 28 1940 500.3, 2nd Half Paid MAY 25 1940 489.7

2nd Half Paid NOV 1 1940 1032.6, 1st Half Paid JUN 20 1940 640.4

2nd Half Paid NOV 1 1940 985.9, 1st Half Paid JUN 15 1940 915.5

2nd Half Paid NOV 1 1940 640.4, 1st Half Paid JUN 20 1940 640.4

2nd Half Paid NOV 5 1940 1002.1, 1st Half Paid MAY 3 1940 821.7

388 65

129 12



Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, 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 1939.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River of Pine River 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 \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/4 Per Cent, Class 3.

Form 4 CD MAJOR-DAY COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	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 Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land 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 1/2 per cent Class 3	Total Assessed Value of Land 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 Minnesota Tax Commission
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								
Thomas Peterson		NE 1/4 of NE 1/4	29	138	30	40	14	no									SOLD FOR TAXES	
"		NW 1/4 of NE 1/4				40	"										SOLD FOR TAXES	
"		SW 1/4 of NE 1/4				40	"										SOLD FOR TAXES	
"		SE 1/4 of NE 1/4				40	"										SOLD FOR TAXES	
C. A. Peterson		NE 1/4 of NW 1/4				40	"										SOLD FOR TAXES	
"		NW 1/4 of NW 1/4				40	"										SOLD FOR TAXES	
"		SW 1/4 of NW 1/4				40	"										SOLD FOR TAXES	
"		SE 1/4 of NW 1/4				40	"										SOLD FOR TAXES	
State of Minnesota (Contr. to Frank Caswell)		NE 1/4 of SW 1/4				40	"										SOLD FOR TAXES	
C. A. Peterson		NW 1/4 of SW 1/4				40	"										SOLD FOR TAXES	
W. E. Hiles		SW 1/4 of SW 1/4				40	yes										SOLD FOR TAXES	
State of Minnesota W. E. Hiles		SE 1/4 of SW 1/4				40	"										SOLD FOR TAXES	
Frederick J. + Veronica Miller		NE 1/4 of SE 1/4				40	no										SOLD FOR TAXES	
State of Minnesota (Contr. to Frank Caswell)		NW 1/4 of SE 1/4				40	"										SOLD FOR TAXES	
(Contr. to Ella Nagler)		SW 1/4 of SE 1/4				40	"										SOLD FOR TAXES	
Frederick J. + Veronica Miller		SE 1/4 of SE 1/4				40	no										SOLD FOR TAXES	

480

Cass County, Minnesota, for Taxes for the Year 1939.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Assessed Valuation Non-Homestead	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 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty	
District No.	District No.	District No.	District No.					Ditch No.	Ditch No.	Ditch No.	Ditch No.															
17224						637																				
255					43	92	162																			
73					12	57	47																			
73					12	57	47																			
82					14	12	52																			
82					14	12	52																			
73					12	57	47																			
73					12	57	47																			
82					14	12	52																			
73					12	57	47																			
44					7	58																				
294					50	64	187																			
82					14	12	52																			
1286					221	47	792																			

PAID IN FULL MAY 10 1940 4114

PAID IN FULL MAY 24 1940 4844

PAID IN FULL MAY 24 1940 4849

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value...

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.



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

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, 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 \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, and various tax and payment columns. Includes handwritten entries for names like A.M. Powell, Geo. H. Ray, Silas L. Escher, C.A. Ryan, and Pearl Trude.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, 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 1939.

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 TAX COMMISSION, SOLD FOR TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Form 5 C WALKER-SAYRE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Town of Pine River, Minnesota, up to True and Full Value of \$1000, Assessable at 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.



Assessment Roll and Tax List of Platted Real Property in the Town of Pine River, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Grand Total -

16 276 12 288
336 S.T. 5792 142 5934