

ASSESSMENT & TAX LIST

Ponto Lake

1950

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

To _____, Assessor of the _____ County, Minn.,

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the _____ for the year 1950, 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.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property (Section Numbers Refer to Minnesota Statutes 1945)

Sec. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED Sec. 273.01 * * * Personal property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.22. 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 in his household, all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney. * * *

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other articles of a domestic purpose, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the residence is located.

Sec. 273.28. 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 carried on.

Sec. 273.30. Farm property of non-residents. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town or district in which the property is located, or in the town or district in which the principal place of business of such farm is located.

Sec. 273.31. Electric, gas, light and power companies and others supplying electric power; place of listing and assessment of personal property with situs outside corporate limits. Personal property of electric light and power companies, and other persons supplying electric power, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies, and other persons supplying gas or water to a town or district where located, without regard to where the principal place of business of the company may be located, shall be listed and assessed in the county, town, or district where the system of mains, pipes and equipment attached thereto, of pipeline lines which be listed, with, and assessed by the Commissioner of Taxation, shall be listed, with, and assessed by the Commissioner of Taxation in the county, town or district where the principal place of business of the company is located.

Sec. 273.40. From property of non-residents. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town or district in which the property is located, or in the town or district in which the principal place of business of such farm is located.

Sec. 273.41. Electric, gas, light and power companies and others supplying electric power; place of listing and assessment of personal property with situs outside corporate limits. Personal property of electric light and power companies, and other persons supplying electric power, shall be listed and assessed in the town or district in which the principal place of business of such company is located.

Sec. 273.42. Gas and Water Companies. The personal property of gas and water companies, and other persons supplying gas or water to a town or district where located, without regard to where the principal place of business of the company may be located, shall be listed and assessed in the county, town, or district where the system of mains, pipes and equipment attached thereto, of pipeline lines which be listed, with, and assessed by the Commissioner of Taxation, shall be listed, with, and assessed by the Commissioner of Taxation in the county, town or district where the principal place of business of the company is located.

Sec. 273.43. Classification of property. Subdivision 1. How personal property shall be listed and assessed. Personal property shall be listed and assessed in the town or district in which the principal place of business of the person owning such property is located, or in the town or district in which the principal place of business of such person is located, or in the town or district in which the principal place of business of such person is located.

Sec. 273.44. Assignees and receivers. Personal property in the hands of an assignee or receiver, or of any other person, shall be listed and assessed in the town or district in which the principal place of business of the person owning such property is located, or in the town or district in which the principal place of business of such person is located, or in the town or district in which the principal place of business of such person is located.

Sec. 273.45. Persons under Guardianship. The personal property of a person under guardianship shall be listed and assessed in the town or district in which the principal place of business of the person owning such property is located, or in the town or district in which the principal place of business of such person is located, or in the town or district in which the principal place of business of such person is located.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver, or of any other person, shall be listed and assessed in the town or district in which the principal place of business of the person owning such property is located, or in the town or district in which the principal place of business of such person is located, or in the town or district in which the principal place of business of such person is located.

Sec. 273.47. Property moved between May and July. The personal property of a person who moves from one town or district to another between May 1 and July 1, shall be assessed in the town or district in which the property is located on May 1, or in the town or district in which the property is located on July 1, or in the town or district in which the principal place of business of the person owning such property is located, or in the town or district in which the principal place of business of such person is located.

Sec. 273.48. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement of personal property, and the assessor shall be liable for the amount as he believes to be the true value thereof.

Sec. 273.50. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, building or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who is authorized by law to make such a statement, and who is required to make such a statement, shall be liable for the amount as he believes to be the true value thereof.

Sec. 273.01. 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.

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Assessor's Return

FORM 2

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1951, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Pont Lake in said County for the year A. D. 1950, as specified above and amounting to 100 Dollars

Paul Jewell County Treasurer. L.C.P.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Pont Lake in said County for the year 1950, 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 received the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter 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.

Yours respectfully,

County Treasurer.

Auditor's Office, Cass County, Minnesota

I, Auditor of said County, and 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 Pont Lake in said County for the year 1950.

WITNESS my hand and official seal, the 2 day of January, 1951.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1952, I received of County Treasurer, the Tax List of the Town of Pont Lake in said County for the year 1950; that I have compared the said list with the Statements received for by said 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, remains unpaid are delinquent for said year.

(SEAL)

County Auditor.

Assessor's Return

COLLECTIONS OF TAXES OF 1950, *January* OF *Port Lake*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1950	JUNE SETTLEMENT 1950	NOV. SETTLEMENT 1950	Amount Collected from Nov. 1949 to First Monday in Jan. 1950	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1950
State—Non-Homestead,	3115	6552	1753	187					
State—Homestead,	3014	10597	3189	155					
County Revenue,	18877	66359	19971	961					
County Road and Bridge,	9951	34980	10527	807					
County Welfare,	31043	109055	32821	1580					
County Bond and Interest,	12219	42953	12927	622					
Sub. Emg. Pat.	293	1029	310	15					
Town Revenue,	4024	14146	4257	205					
Town Road and Bridge,	2195	7716	2322	112					
Town Drag,	732	2573	774	37					
Town State Loan,	3219	11317	3406	164					
<i>Jan</i>	3658	12860	3870	186					
<i>Feb</i>	3658	12860	3870	186					
School Local 1 Mill,	732	2573	774	37					
School Special,	20714	49717	16158	599					
School State Loan,									
Deficiency	36584	128603	38703	1863					
Tuition									
Transportation	2176	7717	2322	111					
Ret.	183	643	194	09					
C.O.	7317	25721	7741	373					
B & F	3659	12861	3870	186					
	167365	560831	169759	7965					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Jan</i>	<i>Feb</i>	<i>Ret</i>	<i>C.O.</i>	<i>B & F</i>	TOTALS
MARCH SETTLEMENT	A. Un Na. Un	.82 650	1233 17483		247 1749	4109 32475	.21 162	832 6495	411 3248	6925 64462
	Totals	732	20716		2196	36584	183	7317	3659	71387
JUNE SETTLEMENT	Un A Un - 710	1830 743	27443 22274		5489 2228	91475 37128	457 186	18295 7426	9148 3712	154137 13698
	Totals	2573	49717		7717	128603	643	25721	12861	227835
NOVEMBER SETTLEMENT	Un A Un Na	471 303	7065 7093		1413 909	23550 15153	118 76	4710 3031	2355 1515	39682 30080
	Totals	774	16158		2322	38703	194	7741	3870	69762
NOVEMBER to JANUARY	Un A Un Na	35 02	535 54		106 05	1773 90	09	355 18	177 09	2990 178
	Totals	37	599		111	1863	09	373	186	3168
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

Real Estate

WATER GATE HORTON POINT MARINE BEACH EAST SHORE PINE HOLLOW

Assessment Roll and Tax List of Real Property in the _____ of _____

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or 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%				
Clarence R. Lesher	Herman Muller	LESHERS LAKE ADA PARK	1																	
			2																	
Clarence R. Lesher			3																	
	Charles R. Lesher & Emmert		4																	
Clarence R. Lesher			5																	
			6																	
			7																	
		Reserve Lot	8	A																
			9																	
			10																	
			11																	
			12																	
			13																	
			14																	
			15																	
			16																	
			17																	
			18																	
			19																	
			20																	

Tabular Statement