

**ASSESSMENT BOOK**

FOR THE YEAR

**1932**

*Village of Pine River.*  
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,  
BANK AND COUNTY SUPPLIES  
219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

County, Minn.,

APR. 19

1932.

*Nancy Lee*

CASS

Assessor of the Village of Pine River.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the year 1932, 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.

*R. A. Galbreath* County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to General Statutes, 1923.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal Property of persons residing in this State, 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 person acquiring it.

Sec. 1989. 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 his money, credits, bonds, shares of stock, and other securities which he owns, or in which he has any money invested or invested, annuities, franchises, royalties, and other personal property.

2. In all other cases, and in the name of his principal, trustee, or otherwise controlled by him as the agent or attorney, or otherwise, or in the name of any partnership, trust, or other money deposited subject to his order, check or draft, and all due from or owing by any person, company or corporation.

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 whom benefit it is held in trust, or 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 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 a receiver, by such agent in the name of his principal, in the same manner as in this chapter provided.

Sec. 2003. Where listed. Property of whatever kind, real or personal, shall be listed and assessed in the town, ward, city or village, county, town, or district where the owner, agent, or trustee thereof resides, or in the district where the same is usually kept.

Sec. 2004. Merchants and manufacturers. The personal property pertaining to the business of a merchant or manufacturer shall be listed in the town or district where his business is carried on, and if such business is a manufacturing business, and designed to be transported out of the state, shall be assessed in the town or district in which the same is usually kept, or in the taxing district and of the state, as other taxes are paid, and assessed in the town or district in which the same is paid, and not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2005. Farm property of non-residents. When the owner of real or personal property situated in this state is a non-resident of this state, the same shall be listed and assessed in the town or district in which the farm is situated in the town or district in which the principal place of business of such farm is located.

Chap. 312. Laws 1923. Household Goods. All household goods, including the contents of cupboards, closets, trunks, suitcases, baggage, wearing apparel of members of the family, and other articles of personal property, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 2006. Elevators, etc., on railroad. All elevators and warehouses of any railroad company which are not in good faith upon the railroad, but are located in other places, shall be listed and assessed in the name of the owner, if known, and, if not known, by the receiver of the property.

Sec. 2012. Electric light and power companies. Personal property of electric light and power companies having a fixed place in any city, village or town, or for the furnishing of electricity, shall be listed and assessed in the town or district in which the same is usually kept.

Sec. 2013. Electric light and power companies having a fixed place in any city, village or town, or for the furnishing of electricity, shall be listed and assessed in the town or district in which the same is usually kept.

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

Section 1986. General Statutes of Minnesota, 1923. 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 for each assessment district, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number and location of each tract or lot, 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 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 meeting shall receive as compensation for such service the sum of four dollars per day for each day necessarily traveled in attending and making the return, and 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. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where such guardian resides, and every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of the business of the assignor or receiver, or at the place of his abode, before the appointment.

Sec. 2017. Property moved between May and July. The owner of personal property moved between May and July, shall be assessed in either the town or district in which the property was situated on May 1, or in the town or district in which it was situated on July 1, and if moved between May 1 and July 1, shall be assessed in either town or district in which it was situated on May 1, or in the town or district in which it was situated on July 1, as determined by the assessor. The assessor shall be authorized to issue orders for the removal of such property to the town or district in which it was situated on May 1, or in the town or district in which it was situated on July 1, as determined by the assessor.

Sec. 2018. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a list of his personal property owned by him on May 1, or on July 1, or on both May 1 and July 1, and such list shall be verified by him or by some other person authorized by him to do so, in the presence of the assessor, or by some other person authorized by him to do so, in the presence of the assessor, and the assessor shall be authorized to issue orders for the removal of such property to the town or district in which it was situated on May 1, or in the town or district in which it was situated on July 1, as determined by the assessor.

Sec. 1990. False statement regarding taxes. Every person who makes a false statement regarding taxes, which is required or authorized by law to be made, or who writes or publishes any statement, or assessment, which willfully makes any statement or statement of fact or value false or untrue, shall be guilty of a misdemeanor.

Sec. 1993. Classification of Property. What percentages of full value shall be assessed for personal property, shall be ascertained in accordance with the following table:

Class 1. Real estate, including land, buildings, and improvements thereon, and other real estate, shall be assessed at eighty (80) per cent of full value.

Class 2. All household goods, including furniture, musical instruments, sewing machines, and other personal property, shall be assessed at fifty (50) per cent of full value.

Class 3. Live stock, poultry, all agricultural products, except such as are provided for in class four (4) hereof, shall constitute class three (3), and four (4) as the same are provided for in class three (3) hereof, shall constitute class four (4) hereof, and shall be assessed at twenty-five (25) per cent of full and true value thereof.

Class 4. All property not included in the value thereof, shall constitute class four (4) and shall be valued and assessed at fifty (50) per cent of the full and true value thereof.

Class 5. All property not included in the value thereof, shall constitute class five (5) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

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Village of Pine River — School District #19)  
 For Convenience of Auditor in Showing Boundaries of School Districts

Township No. \_\_\_\_\_ Range No. \_\_\_\_\_ Mer. P. M. \_\_\_\_\_

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
10	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_ County of \_\_\_\_\_ Minnesota, 1932.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Tree Originally Planted not more than 12 feet apart each way	Have the Trees been kept in the Condition by replanting all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of General Statutes of Minnesota, 1925.

Dated \_\_\_\_\_ 1932.

Assessor

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the Village of Pine River in the County of Cass for the Year 1932

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of..... Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of..... Mill Per Bushel		★ Total Tax	REMARKS
										Dollars	Cts.		Dollars	Cts.		
H. C. Erwin Co. (St. Cloud)	281	—	576	1596	436	—	6	—	281			2614				

Note ★ Assessors will not fill these Columns.

Assessor's Return of Exempt Real Property in the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, for the Year 1932.

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	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 Land including all Structures, Improvements and Machinery Dollars	

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	
	Pine River Vill.										
	Unplatted Land										
	+ 30.30										
	= 130.30										
	25% Acc. by State										
	= 97.73										
	Platted Land										
	+ 58.00										
	= 158.00										
	25% Acc. by State										
	= 118.50										
	Bldgs										
	+ 43.40										
	= 143.40										
	25% Acc. by State										
	= 107.55										
	Bldgs										
	+ 53.50										
	= 153.50										
	25% Acc. by State										
	= 115.13										

NAMES OF OWNERS	No. of School District	SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	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 Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
Ben Ackerman	19	Unplatted Property												
Farmers St. Bk. Pine River		6 ac. of NE 1/4 of SW 1/4	31	128	29	6	275			275	92		90	
Hubert Kline		4 1/2 ac. of N 1/2 of SW 1/4				4.50	147 150	735	683	882	833	278	294	
Winona Hill		3 ac. of NE 1/2 of SW 1/4				3	109 112	755	755	821	867	289	307	
Mabel Rode		2 ac. of NE 1/2 of SW 1/4				2	75			75	25		24	
David Wark		2 ac. of NE 1/2 of SW 1/4				2	75	1040	967	1113	1042	347	371	
Mrs. Geo. Urton		1 ac. of N 1/2 of SW 1/4				1	38			39	13		13	
J.A. Bark		Bal. of unplatted portion of NW 1/4 of NW 1/4 (Commencing at SW corner of Lot 7, then E. 300' then N. to Ry. then along R. to intersection of Ry. & W. side of sec. 3, then to place of beginning)	6	137	29	24 74	528	54 01	110650	2303	190	730	768	
Old Hauggorde		(Part of Above) So. 2 ac. of (Commencing at a point 300' E. of SW corner of Lot 7, then E. to Ry. Rt. W. then along Ry. Rt. W. to E. line of intersection with a line running due north from point of beginning, thence S. to beginning)	31	138		1	39	38	270	205	257	243	24	
Sophia & Evelyn Nicholson		1 ac. of N 1/2 of SW 1/4				1	75			75	25		24	
Minnie P. Brewer		Commencing at the intersection of southerly line of Mill St. with W. line of Arlina St. in Vill. Pine R. running thence in a southwesterly direction following line of Arlina St. in said village a distance of 260 ft., more or less, to the point where said line of Arlina St. intersects the W 1/16 line running thru Sec. 6. T. 137, R. 29 thence S. on said 1/16 line a distance of about 100' to the center of NW 1/4 of Sec. 6 thence W. on N 1/16 line thru Sec. 6 to the point on said 1/16 line, where the same would intersect a line extended thru center of Norway Ave. in said Vill. running thence northeasterly on said center line of Norway Ave. extended would intersect with southerly line of Mill St. in said Vill. of P. R. thence S. Easterly on said line of Mill St. to place of beginning, containing 4.3 Ac. more or less.	6	137	29	3 19	147 150	2078	1886	2175	2036	679	679	725
Reba Dick		Triangular piece of Brewer tract Grand total Unplatted												
							51 63	1627	6521	38 188 175	223 723	714	75	
										8148	2717	2726	2868	



Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932.

Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

FORM 4

NAMES OF OWNERS	No. of School District	SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
							True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission	
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAMES OF OWNERS	No. of School District	SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
							True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission	
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		Original Plat												
Clares Leaf Lodge #290 F.A.M.		N. westerly 25 x 90' of Bld. of Lot	1	1		81	68	1330 155	1441 223	1189				164
Mrs. J. B. Dawes			1				68		68	27				32
"			2				68		68	27				32
Pine River Oil Co.			3				170		170	68				81
"			4				201 170	62 540	<del>710 880</del> 284 352					329
Village of Pine River		See Sec 25 ft. to Village - Lot	5			119	100	97 80	<del>20</del> 211 80	72				84
See W. Ruscoe		to 25 ft of Lot	5						Exempt					
Farmer St. Bk., Pine River			6				150		150	60				71
White Eagle Oil Refining Co.			7				178 150	202 755	299 905	762				880
"			8				150		150	60				71
H. L. Davy			9				178 150	461 400	<del>400</del> 550 639 760	220 280				256
"			1	2			100		100	40				47
"			2				100		100	40				47
Elio Norman			3				119 100	316 2 745	<del>205</del> 3045 1138	1218				1312
"			4				75		75	30				36
W. C. Day			5				75		75	30				36
"			6				75		75	30				36
Alfred Magnuson			7				89 75	312 332	471 407	168				188
Mrs. J. B. Dawes			8				75		75	30				36
"			9				75		75	30				36
"			10				75		75	30				36
"			11				75		75	30				36
							2144	7007	9151	3660				4246

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932. Platted Real Estate—Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec. or Lot, Town or Block, Range), ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Land), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

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Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

FORM 6

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

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Will Bd say to have this assessed as land. May not need exclusively for the purpose.

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

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Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for E. L. Forbes & B. E. Wideman and various lot numbers.

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

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Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.  
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NAMES OF OWNERS	No. of School District	DESCRIPTION			ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
							True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars				
E. L. Forbes & B. E. Wideman		Forbes Add'n.	17	4		5		5	2			
"		"	18			5		5	2			
"		"	19			5		5	2			
"		"	20			5		5	2			
"		"	21			5		5	2			
"		"	22			10		10	4			
"		"	23			10		10	4			
"		"	24			10		10	4			
"		"	1	5		10		10	4			
"		"	2			10		10	4			
"		"	3			10		10	4			
"		"	4			10		10	4			
"		"	5			10		10	4			
"		"	6			under water						
"		"	7			under water						
"		"	8			under water						
"		"	9			10		10	4			
"		"	10			10		10	4			
"		"	11			10		10	4			
"		"	12			10		10	4			
						145		145	58			90

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.  
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NAMES OF OWNERS	No. of School District	DESCRIPTION			ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
							True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars				
E. L. Forbes & B. E. Wideman		Forbes Add'n.	13	5		10		10	4			
"		"	14			10		10	4			
"		"	15			10		10	4			
"		"	16			10		10	4			
"		"	17			10		10	4			
"		"	18			10		10	4			
"		"	19			10		10	4			
"		"	20			10		10	4			
"		"	21			5		5	2			
"		"	22									
"		"	23			under water						
"		"	24			5		5	2			
"		"	25			10		10	4			
"		"	26			10		10	4			
"		"	27			10		10	4			
"		"	28			10		10	4			
"		"	1	B		5		5	2			
"		"	2			10		10	4			
"		"	3			10		10	4			
"		"	4			10		10	4			
						175		175	70			86

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

FORM 6 - 1931-32

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for E.L. Forbes & B.E. Wideman and various lot numbers.

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for E.L. Forbes & B.E. Wideman and various lot numbers.

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

FORM 8 - 1931 - 1932

Platted Real Estate - Assessed at 40 per cent of True and Full Value.

NOTE - Attached Machinery Assessed at 3 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for E. L. Forbes & B. E. Wideman and various lot numbers.

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

Platted Real Estate - Assessed at 40 per cent of True and Full Value.

NOTE - Attached Machinery Assessed at 3 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes handwritten entries for E. L. Forbes & B. E. Wideman and various lot numbers.

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

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Farmers St. Bk., Pine River  
E. L. Forbes & B. E. Wideman

Frank Siefert  
H. F. Patton  
E. L. Forbes & B. E. Wideman

E 1/2 of  
W 1/2 of

418 1505  
398  
1637 760  
1903 761

880

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

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B. J. Kinkle

160 135 1425  
1710 1185

1879 620 648

290 1485

1620 702  
1775 710

819

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

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Mary H. Gilbert  
" "  
Adam Fox  
J. A. Bark  
" "  
Vill. Pine River

Sixth Add'n.

788 ✓ 405 ✓ 791 478  
1193 471 ✓ 560

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

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Geo. Moulster  
Rachael Moulster  
J. R. Ethridge  
" "  
" "  
Geo. Wareing & J. B. Morrison  
" "  
J. R. Ethridge  
" "  
" "  
" "  
" "  
" "  
" "  
" "

Spurrier's Sub-division of Bk. 19. O.P.  
All except W. 30' of Lot 10  
W. 30' of Lot 10  
Except W. 30' of  
" "  
" "  
Except W. 30' of

654 ✓ 4156 ✓ 4369 1923  
4810 1924 ✓ 2225



Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

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NOTE—Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Frederick J. Miller, J. R. Ethridge, Cassie M. Hendry, J. C. Gust, Arvid C. Lundin, Lloyd Curtis, Geo. L. Jones & Mary M. Jones, O. B. Orres, Warren A. Hill, J. B. Tuttle.

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Mrs. Geo. Urton, Herbert Dreis, Farmers St. Bk., Pine River, Mrs. Geo. Urton.

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Wm. Hardy
Edna J. Riley
Roy H. Peterson
J. S. Rice
First Natl. Bk., Pine River

500 500 200 240

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

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Morrison & Warring
Thorpe Bros.
Carl Iverson
James D. Downing & Mary M. Downing
James Ingraham
Federal Public Service Corp
A. M. Hill

36 30 190 483 2711 220 190 76 3194 1278 1480

Assessor's Return of Taxable Real Property in the Village of Pine River, County of Cass, Minn., for the Year 1932.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

FORM 6

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, No. of Acres, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes handwritten entries for Lizzie Gardner, Mary E. Holman, etc., and a Grand Total Platted at the bottom.

Grand Total Platted

Handwritten summary totals: 1191 6493, 7476 3241, 8204 3281-1, 3796, 20220

Assessor's Return of Taxable Real Property in the ... of ... County of ... Minn., for the Year 1932.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, No. of Acres, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes handwritten note at the bottom: 'H. See Page 5 for last corr. change.'

H. See Page 5 for last corr. change.

Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932. Platted Real Estate—Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

Table with columns for NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, SEC. or Lot, TOWN or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, STRUCTURES AND IMPROVEMENTS, Total True and Full Value), and ASSESSED VALUE.

PAGES

46

THRU

59

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Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932. Platted Real Estate—Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

Table with columns for DESCRIPTION, SUBDIVISION, SEC. or Lot, TOWN or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, STRUCTURES AND IMPROVEMENTS, Total True and Full Value), and EQUALIZED VALUATIONS.

Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ Minn., for the Year 1932.

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Tabular Statement of Real Property Assessment of the Village of Pine River County of Cass, Minnesota, 1932.

Table with columns: Number of Acres of Land Assessed (Acres, 100ths), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission), REMARKS.

Tabular Statement of Real Property Assessment of the Village of Pine River County of Cass, Minnesota, 1932.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
			True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars				
Footings Brought Forward from Page								
	20141		112389	132530	53000			
	20005		4731351	119496	48944			
"	18		186	180	92			
"	19		160	160	64			
"	20		145	145	58			
"	21		175	175	70			
"	22		155	155	62			
"	23		110	110	44			
"	24		195	195	78			
"	25		200	200	80			
"	26		398	1505	1903	761		
"	27		240	1485	1775	710		
"	28		200		200	80		
"	29		275	1121	1396	558		
"	30		90		90	36		
"	31		200		200	80		
"	32		170		170	68		
"	33		545	150	695	278		
"	34		788	405	1193	477		
"	35		654	4156	4810	1924		
	24895		70193	129332	55266			
	25071		121211	146287	59500			

Tabular Statement of Real Property Assessment of the Village of Pine River County of Cass, Minnesota, 1932.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
			True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars				
Footings Brought Forward from Page								
	25071		121211	146287	58500			
	24895		720173	70	28			31.51 <sup>+</sup> Full value
"	70		2584	3290	1315			value per acre
"	706		735	2756	1396			exclusive of imp.
"	313		753	753	427			52.62 <sup>+</sup> Assessed
"	630		674	1304	522			value per acre
"	500			500	200			including improvements
"	500			500	200			
"	483		2711	3194	1278			
"	1191		7013	8204	3281			
	29958		129652	139918	63772			
	30199		137702	167901	67147			

35786 - 30199 - 137702 - 167901 - 67147  
 a.k. - all minus + plus checked