ASSESSMENT BOOK

FOR THE YEAR

1941

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,

APR 23 1941.

CASS County, Minn., 1941.

H. M. Leif 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 said Village *for the year 1941, 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. Simon *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 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 moneys, credits, bonds, shares of the stock of joint stock or other associations, (when the property of such company or corporation be not assessed in the name of such company or corporation,) annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property in attorney, or otherwise controlled by him as agent, guardian, or in any other representative capacity, and all moneys, credits, or drafts, and credits 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 who has been long sick, or is incapacitated, shall be listed by the trustee of the estate of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

6. The property of a body politic or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as aforesaid.

Sec. 1992. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. 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: Provided, that logs and timber cut in this state shall be assessed and designed to be transported out of the state shall be assessed and taxed in the county where such logs and timber are on May 1; and all taxes therefor shall be paid into the different funds of the county and such taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such of this state until all shall not be removed beyond the borders of this state until all such taxes shall be paid.

Sec. 2006. Farm property of nonresident. When the owner of stock or other personal property connected with a farm does not reside thereon, the same shall be listed by the assessor of the town or district where the farm is situated: Provided, that if the farm is situated in two or more towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 318, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, jewelry owned by and in use in a family, and all personal property belonging to the owner for personal and domestic purposes, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the lands of railroad companies, and not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2009. Personal property of electric light and power companies. In cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed in the city, village or borough in this state shall be listed and assessed in the city, village or borough in which the principal or other place of business of said company is located.

Chap. 300, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies listed and assessed outside the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota tax commission in the county where situated.

Sec. 2011. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of living at the time of his death.

Sec. 2013. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides, and of every other person under guardianship, where the ward resides.

Sec. 2014. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of letting before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between the first day of May and July, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him in the county, town, or district where he resides, unless he shall make it appear that he is held for tax of the current year on the property in another state.

Sec. 2019. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or moneys, it shall be listed as in this chapter provided, if between towns in the same county, the place of listing such property shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota Department of Taxation; and when determined in either case shall be as binding as if listed hereby.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make a verified statement of all, upon blanks furnished by him, a verified statement of all property he is required to list for taxation on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list, as executor, administrator, receiver, trustee, guardian, partner, agent, attorney, administrator, receiver, trustee, guardian, partner, agent, factor, or in any other capacity, but no person shall be required to include in his statement any portion of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair and complete list thereof, or that the property he is person under oath in regard to the amount of the property he is required to list, and if such person shall refuse to make full disclosure under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, or of any portion thereof, the assessor shall ascertain such property, and assess the same at such amount and value as he shall deem just, and if such property be requested, he shall sign and deliver to the person assessed a listed of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings. Any assessor authorized by law to assess property for taxation may, when necessary to discharge his duties, enter any dwelling house, building, or structure, and view the same and the property thereto.

Sec. 12005. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made for the purpose of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. All real and personal property subject to a general property tax shall be classified for purposes of earnings or other lien tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value, and the tax on the same shall be paid as a part of the real estate in which it is located, but at the place where such real estate in which iron ore is located other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and three (4) as the same may be applicable to such other real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be assessed separately in the name of the owner, and the aggregate of the two shall be assessed against the tract or lot, and the aggregate of the two shall be assessed against the tract or lot.

Class 2. Automobiles, household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing of the family home of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided for class three "a" (3a), stocks of merchandise, manufactures together with the furnitures and fixtures, tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "b" (3b) and all unplatted real estate, except as provided by classes one (1) and three "a" (3a) and three "b" (3b) shall be classified and assessed at thirty-three and one-third (33 1/3) per cent of the full and true value thereof.

Class 3a. (1) Agricultural products in the hands of the producer for agricultural purposes, and all agricultural implements used exclusively in the owner's agricultural pursuit, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 3b. All unplatted real estate, except as provided by class one (1) hereof, and which is used for farming or agricultural purposes, shall constitute class three "b" (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof: Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for class three (3) hereof: Provided, further, that the first $4,000.00 of full and true value of each tract of unplatted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes, except that and fixed for the purpose true value shall remain subject to and be assessed for all state indebtedness incurred prior to and including at the time of the passage of this act.

Class 3c. Platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof: Provided, if the true and full value is in excess of the sum of $4,000.00, the property in excess of said sum shall be valued and assessed as provided for by class three (3) hereof: Provided, further, that the first $4,000.00 of full and true value of each tract of platted real estate used for the purposes of a homestead, first $4,000.00 full and true value shall remain exempt from taxation for state purposes, except that and fixed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and including the time of the passage of this act.

For the purpose of ascertaining the salaries of all officials based on assessed valuations, and of determining tax limitations and net assessed valuations now established by statute or by charter, class 3b and class 3c property shall be figured at 33 1/3 per cent and 40 per cent of the true and full value thereof respectively.

Class 4. All property not included in the preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 1985, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, to stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the 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 Department of Taxation* 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 for such service the sum of *four* dollars *per day for each day necessarily consumed in attending said meeting* 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.*

Village of Pine River Cass

Vil. of Pine River – Sch. Dist. #19

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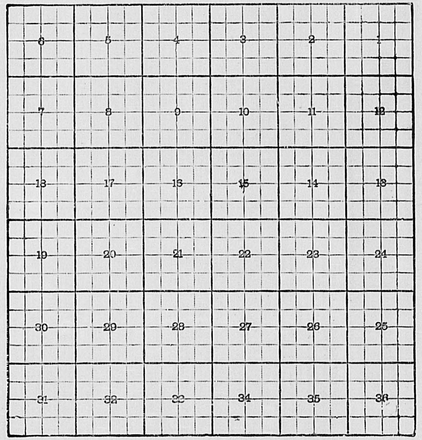
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. ..... *Range No.* ..... *Mer. P. M.*



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1941.

FORM 1 [illegible]

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 Trees Planted? Planted not more than 8 feet apart each way	Have the Trees been Kept in Good Condition by replacing dead ones 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 6920, of Mason's Minnesota Statutes, 1927.

..... *Assessor.*

Dated ..... *1941.*

List of Lands in the.....of....., County of....., Minn., for the Year 19....., Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 254 Miller-Davis Company, Minneapolis, State—Form No. 67

LANDS BECOMING HOMESTEADS								LANDS CEASING TO BE HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Number of Acres of Land
		SUBDIVISION	Sec. or Lot	Town or Block	Range		Acres / 100ths			SUBDIVISION	Sec. or Lot	Town or Block	Range		Acres / 100ths

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 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS.

NAMES OF PROPERTY OWNERS	DESCRIPTION					KIND OF STRUCTURES		
		Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures Not Exceeding $100 each Dollars		Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars
Dorothy G. Olin	O.P.	5	7					

VILLAGE OF PINE RIVER

ORIGINAL PLAT

NAME	LOT	BLOCK	INDICATE HOMESTEAD	TRUE & FULL VALUATION LAND	BUILDINGS	TOTAL	ASSESSED VALUE
L. M. Severeid	N½ of 1	10		75	—		30
"	N½ of 2	10		50	—		20
"	N½ of 3	10		50	—		20
Mrs. Carolin Lyons	4	10		50	—		20
Frank Benson	5	10		50	—		20
KIMBALL'S FIRST ADDITION							
Frank Benson	8	2		40	—		16
"	9	2		40	—		16
"	10	2		40	—		16
Annie Whittemore	8	3		40	—		16
"	9	3		40	—		16
Frank Benson	11	3		40	—		16

To be assessed as of May 1, 1941.

1941

PINE RIVER

M & I Ry.

Lease No.	Lessee	Area Sq. Ft.		Assd Val.
566	J. F. Anderson Lumber Co. Minneapolis, Minn.	3,000	25.	10
677	Little Falls Mill & Merc. Co., Little Falls, Minn.	3,000	25.	10
850	Pine River Oil Co., Pine River, Minn.	6,000	50.	20
482	Socony-Vacuum Oil Co., Kansas City, Mo.	6,000	50.	20
538	Standard Oil Co., Duluth, Minn.	6,300	50.	20
884	~~John Super,~~ Avid Lundin Flensburg, Minn.	3,000	25.	10
859	Wefelmeyer Pickle Co., Pine River, Minn.	6,000	50.	20

Entered in Total Lots 5/1/41 CAF

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 Village of Pine River, County of Cass, Minn., for the Year 1941.

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 25½ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% Class 3B 25% Class 3C (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)
Olin Dorothy G.		O. P.	5	7					150	1600		1750			700	✓		
Downing J. A.		O. P.	6	7					150	1600		1750			700	✓		
L. M. Severeid		O. P.	N½ 1	10				No	75						30	✓		
"		"	" 2	10				"	50						20	✓		
"		"	" 3	10				"	50						20	✓		
Lyons, Mrs. Carolin		"	4	10				"	50						20	✓		
Benson, Frank		"	5	10				"	50						20	✓		
"		Kimball's First Addition	8	2				"	40						16	✓		
"		"	9	2				"	40						16	✓		
"		"	10	2				"	40						16	✓		
Whittemore, Annie		"	8	3				"	40						16	✓		
"		"	9	3				"	40						16	✓		
Benson, Frank		"	11	3				"	40						16	✓		

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 1941.

FORM 314 BILLES-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 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands (including all Structures, Improvements and Machinery) (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% Class 3B 25% Class 3C (Dollars)	Assessed Value of Tenements at 33⅓ per cent Class 3 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands (including all Structures, Improvements and Machinery) (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)

CLASS 3—Continued

37 Coal, Lignite and Lignomite of Mines, Gas Plants, Gas Works, Electric Light and Power Plants and Water Works (Assessed Value Dollars)	38 Shares of Stock in Building and Loan Associations (Assessed Value Dollars)	39 All other Property Assessable by law in Class 3 which has not a New Number in Columns 37 to 38 inclusive (Assessed Value Dollars)	Total Assessed Value Class 3 (Dollars)	Total True and Full Value Class 3 (Dollars)	40 Farm Implements, Machinery, Steam Engines, Threshing Machines, Wagons and Harness owned by the Owner in any Agricultural Pursuit (Assessed Value Dollars)	41 Grain, Grass Seed, Flaxseed and Agricultural Products, including Potatoes and Rye in Hands of Producer Held for Sale (Assessed Value Dollars)	42 Trucks, Motor Vehicles, Containers and other Equipment owned by the Owner and used in carrying on his farm, together with traffic used therewith, exclusive of Engines (Assessed Value Dollars)	43 Tractors, Portable Engines and Equipment owned by the Owner in Agricultural Pursuit (Assessed Value Dollars)
			501	1503	46		60	20
			221	663				
			2025	6075				
			2600	7800				
			475	1425	20			60
			475	1425				
			587	1761	30			50
			3465	10395				
			10349	31047	95		60	130
37	38	39			40	41	42	43

CLASS 3-A—Assessed at 10% of True and Full Value

44—Horses, Mules and Asses Used Exclusively for Agricultural Purposes

A Under One Year (No.)	A Under One Year (Assessed Value Dollars)	B One Year Old and Under Three Years (No.)	B One Year Old and Under Three Years (Assessed Value Dollars)	C Three Years Old and Under Ten Years (No.)	C Three Years Old and Under Ten Years (Assessed Value Dollars)	D Ten Years Old and Under Sixteen Years (No.)	D Ten Years Old and Under Sixteen Years (Assessed Value Dollars)	E Sixteen Years Old and Over (No.)	E Sixteen Years Old and Over (Assessed Value Dollars)	Total Assessed Value Class 3-A (Dollars)	Total True and Full Value Class 3-A (Dollars)
1	3	1	5	2	8	5	40			181	1810
						2	20			100	1000
		2	3	6	30					116	1160
1	3	3	11	5	38	7	60			397	3970
A		B		C	44	D		E			

CLASS 4—Assessed at 40% of True and Full Value

45 Public Elevators, Public Warehouses and Railway Lands (Assessed Value Dollars)	46 Structures on Lands Under U. S. Lease and Lands Leased from State for terms of less than three years (Assessed Value Dollars)	47 Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft (Assessed Value Dollars)	48 Street Railway Cars (Assessed Value Dollars)	49 Bulk, Point, Wool, Gas, Gasoline, Maize and Farm of Grain Elevators, Warehouses, Water Tower, Water and Gas Companies (Assessed Value Dollars)	50 Billboards and Advertising Devices (Assessed Value Dollars)	51 All Other Taxable Personal Property not Included in the Foregoing Items (Assessed Value Dollars)	Total Assessed Value Class 4 (Dollars)	Total True and Full Value Class 4 (Dollars)	
2000							2000	5000	4
									5
									6
									7
									8
2000							2000	5000	
45	46	47	48	49	50	51			

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment, You will please follow form as indicated on this Sample Sheet

County of ....., State of Minnesota, for the Year 1941.