

Pine Lake

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, CASS County, Minn., APR 9 1946.

Ray Potter Assessor of the Town of Pine Lake According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said

for the said 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. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01. Personal property shall be listed annually on the first day of the month of May 1st 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.

Sec. 273.23. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed in the same manner and for the same purposes as other personal property owned and controlled by the owner for personal and domestic purposes, or for the furnishing or equipment of the family, and shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer carried on in the town or district where his business is carried on shall be listed and assessed in the same manner as other personal property connected with a farm does in several towns or districts. If the farm is situated in the town or district, where the farm is situated, it shall be listed and assessed in the district where the farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed in the same manner and for the same purposes as other personal property owned and controlled by the owner for personal and domestic purposes, or for the furnishing or equipment of the family, and shall be listed and assessed in the district where the same is usually kept.

Sec. 273.33. Pipelining companies. Personal property of pipeline companies engaged in the business of transporting natural gas, oil, or other fluids, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies. 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 where situated.

Sec. 273.37. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, repaired, or otherwise held for the purpose of being used, in whole or in part, in the manufacture of any article, or in the repair, or refitting. Every manufacturer and person owning a manufacturing establishment shall file a list of all articles purchased, repaired, or otherwise held for the purpose of being used, in whole or in part, in the manufacture of any article, or in the repair, or refitting, and the value of such property, and deliver to the assessor a copy of such list and value of such property, and deliver to the assessor a copy of such list and value of such property, and deliver to the assessor a copy of such list and value of such property.

Sec. 273.44. Estates of decedents. The personal property of a decedent shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a person under guardianship shall be listed and assessed where the guardian resides, or at every other place under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place where the property is situated.

Sec. 273.47. Property removed between May and July. The personal property removed from one county, town, or district to another county, town, or district, between May and July, shall be listed and assessed in the county, town, or district to which it is removed.

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.

Sec. 273.02. Personal property shall be listed annually on the first day of the month of May 1st 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.

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Section 273.03. Minnesota Statutes 1945. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The assessors shall meet at the office of the county auditor on a day to be fixed by the Commissioner of Taxation for the purpose of receiving instructions as to their duties under the laws of the state. ***

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of H. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Pine Lake in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ in said County for the year 1946, 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 _____ of _____ for the year 1946.

WITNESS my hand and official seal, this _____ day of _____ 1947.

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1946; 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.

COLLECTIONS OF TAXES OF 1947 *Town* OF *Pine Lake*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1946	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue, State School, Teachers Insurance, State Debt - Non-Homesteads, State Debt - Homestead,	1650 413	3845 1113							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	5982 2649 11337 4871	16822 7140 30524 13128							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	1424 4273 285 4900	3838 11515 768 13204							
School Local 1 Mill, School Special, School State Loan,	284 8050 4652 883 8176	767 17687 12404 2567 22033							
	59829	156687							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.x.L.	TOTALS
MARCH SETTLEMENT	JA SNA Un NA	33 237 14	497 7126 427		5143 3896 213	99 713 71	951 6817 488	2123 18789 1133
	Totals	284	8050		4652	883	8176	22041
JUNE SETTLEMENT	JA SNA Un NA Un NA	223 411 133	3350 12342 1995		3662 6747 1925	670 1234 665	6407 11807 3817	14314 32441 8605
	Totals	767	17687		12404	2569	22033	51460
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Not Printed Real

DEAR SIR:

F. C. Ruth G. Whitaker,

Beginning at a point on the center line of Old Trunk Highway # 34, where same was located on 9/8/36, 155 feet east of where said Highway intersects center line of said Lot 1 north & South, thence north parallel to said center line of Lot 1 to the shore of Leech Lake, thence East along said shore line 98 feet, thence south parallel with center line of said Lot 1 to center of said Highway, thence westerly along the center line of said Highway to place of beginning.

("E" on map)

Yours very truly,

L. C. PETERSON,

County Auditor, Cass County, Minn.

Ray J. & Gladys L. Potter

(I)

That part of Lot 1 commencing at the intersection of the N&S center line of Lot 1 and the center line of old Hy. #34, thence easterly 30' to the point of beginning; thence northerly 100' to lake; thence ~~SA~~ easterly along lake 70' thence southerly 110' to center line of Hy; thence westerly 70' to point of beginning, less Hy.

according to
assessor
106 ac

117 ✓

Lawrence & Jeannette Potter
Ray J. & Gladys L. Potter

(J)

S of Hy

That part of Lot 1 commencing at the intersection of the N&S center line of Lot 1 and center line of new hy #34, thence southerly on the N&S center line of Lot 1 to a point 100' N of S line of Lot 1, thence E 50'; S 100'; E 82'; N 264'; E to E line of Lot 1; N to center line of new Hy #34; W along Hy to point of beginning. Also

1.50 ✓

~~1.50~~

(MM) *quit*

(N 33' of S 132' of
E 495' of Lot 1)

That part of Lot 1 commencing at the SE corner of Lot 1 thence northerly along the E line of Lot 1 a distance of 99' to the point of beginning; thence northerly along the E line of Lot 1 a distance of 33'; thence westerly parallel to the S line of Lot 1 a distance of 495'; thence southerly parallel to E line of Lot 1 a distance of 33'; thence easterly a distance of 495' to the point of beginning.

~~3.78~~

Albin & Ella Bloomquist

(JJ)

N of Hy

W 375' of E $\frac{1}{2}$ of Lot 1 lying between old and new Hy #34.

3.22 ✓

Albert E. & Thelma W. Rothnem

(K)

W 60' of E 260' of Lot 1 lying between old and new Hy #34.

30.67 ✓

