

ASSESSMENT & TAX LIST

Pine Lake

1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1948.

County, Minn.,

1948.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said... for the year 1948, 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. 272.01. PROPERTY SUBJECT TO TAX. 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. All real and personal property, except such as is by law exempt from taxation, shall be listed by the owner, or if the owner is a minor, child or insane person, by his guardian, or by the person having such property in charge.

Sec. 273.23. 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 conducted.

Sec. 273.24. Manufacturers. Every manufacturer required to list for taxation any property the product of this state, nor the product of any other state, nor the product of any foreign country, shall list the same for taxation in the town or district where such property is produced, stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.25. Pipeline companies. Personal property of pipeline companies or other petroleum products shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.26. Personal property of electric light and power companies outside of cities and villages. Personal property, other than real estate, of electric light and power companies, and other individuals and partnerships supplying electric power, having stock, shall be listed and assessed by the commissioner of taxation in the county where situated.

Sec. 273.27. Merchants; Consignees. Every merchant required to list for taxation any property the product of this state, nor the product of any other state, nor the product of any foreign country, shall list the same for taxation in the town or district where such property is produced, stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.28. Manufacturers. Every manufacturer required to list for taxation any property the product of this state, nor the product of any other state, nor the product of any foreign country, shall list the same for taxation in the town or district where such property is produced, stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.29. Personal property of electric light and power companies in cities and villages. Personal property, other than real estate, of electric light and power companies, and other individuals and partnerships supplying electric power, having stock, shall be listed and assessed by the commissioner of taxation in the county where situated.

Sec. 273.30. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the time of the decedent's death in the town or district where the decedent resided at the time of his death.

Sec. 273.31. Personal property of persons under guardianship. Personal property of a minor under guardianship shall be listed and assessed in the town or district where the ward resides.

Sec. 273.32. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership in the town or district where the property is located.

Sec. 273.33. Personal property removed from one county, town, or district. Personal property removed from one county, town, or district shall be listed and assessed in the town or district where it is located at the time of the removal.

Sec. 273.34. Personal property of persons under guardianship. Personal property of a minor under guardianship shall be listed and assessed in the town or district where the ward resides.

Sec. 273.35. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership in the town or district where the property is located.

Sec. 273.36. Personal property removed from one county, town, or district. Personal property removed from one county, town, or district shall be listed and assessed in the town or district where it is located at the time of the removal.

Sec. 273.37. Personal property of persons under guardianship. Personal property of a minor under guardianship shall be listed and assessed in the town or district where the ward resides.

Sec. 273.38. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership in the town or district where the property is located.

Sec. 273.39. Personal property removed from one county, town, or district. Personal property removed from one county, town, or district shall be listed and assessed in the town or district where it is located at the time of the removal.

Sec. 273.40. Personal property of persons under guardianship. Personal property of a minor under guardianship shall be listed and assessed in the town or district where the ward resides.

Sec. 273.41. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership in the town or district where the property is located.

Sec. 273.42. Personal property removed from one county, town, or district. Personal property removed from one county, town, or district shall be listed and assessed in the town or district where it is located at the time of the removal.

Sec. 273.43. Personal property of persons under guardianship. Personal property of a minor under guardianship shall be listed and assessed in the town or district where the ward resides.

Sec. 273.44. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership in the town or district where the property is located.

Sec. 273.45. Personal property removed from one county, town, or district. Personal property removed from one county, town, or district shall be listed and assessed in the town or district where it is located at the time of the removal.

Sec. 273.46. Personal property of persons under guardianship. Personal property of a minor under guardianship shall be listed and assessed in the town or district where the ward resides.

Sec. 273.47. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership in the town or district where the property is located.

Sec. 273.48. Personal property removed from one county, town, or district. Personal property removed from one county, town, or district shall be listed and assessed in the town or district where it is located at the time of the removal.

INDEX TO SECTIONS

SECTION PAGE

Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 Range No. 29 Mer. P. M.

1	2	3	4	5	6
School					
7	8	9	10	11	12
District					
13	14	15	16	17	18
No. 5					
19	20	21	22	23	24
Unorganized					
25	26	27	28	29	30
School Districts					
31	32	33	34	35	36

Returns Showing Grain Returns

Pin Lake

of _____ in the
1, 1948.

Board Moved to Toke
Local possessors require
on both R. E. & Personal Property
No change

NAMES OF OWNERS

ADDRESS

Bushels of wheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/4 Mill Per Bushel		★ Total Tax		REMARKS
			Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

Returns showing for the Receiver or Handled by Receiver. *W. H. ...*
 for the Year Ending Mar. 1, 1918.

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 4436.90
Additions	- - - - -	\$ _____
Cancellations	- - - - -	\$ 46.06
Abatements	- - - - -	\$ 64.92
		\$ 4325.92
COLLECTIONS		
March Settlement	- - - - -	\$ 759.96
June Settlement	- - - - -	\$ 2129.24
November Settlement	- - - - -	\$ 926.67
January Settlement	- - - - -	\$ 126.25
		\$ _____
Over Collected	- - - - -	\$.01
Under Collected	- - - - -	\$ _____
Delinquent	- - - - -	\$ 383.81
Total	- - - - -	\$ 4325.92

REAL

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of L. 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. 1948, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer

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 Pine Lake in said County for the year 1948, 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 "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" 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 are delinquent for said year.

Paul D. Jewell
County Treasurer

January - 2 1949

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 1948.

WITNESS my hand and official seal, the day of 1949.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1950, I received of County Treasurer, the Tax List of the of in said County for the year 1948; that I have compared the said list with the Statements receipted 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 1949 OF Pine Lake, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	Amount Collected from Nov. 1947 to First Monday in Jan. 1949	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1949
State—Non-Homestead,	1473	3091	1199	200					
State—Homestead,	1112	3152	1364	184					
County Revenue,	8944	25348	10972	1483					
County Road and Bridge,	2752	7660	3376	456					
County Welfare,	18639	52538	22741	3074					
County Bond and Interest,	3020	8558	3704	501					
SKg	2485	7041	3048	412					
Town Revenue,	1911	5416	2344	317					
Town Road and Bridge,	5734	16249	7033	951					
Town Drag,	382	1083	469	63					
Town State Loan,									
J#1	4319	12241	5298	716					
School Local 1 Mill,	382	1083	469	64					
School Special,	10946	24824	11670	1665					
School State Loan,									
Deficiency	4625	17617	7359	971					
Tuition									
Transportation	688	1950	844	114					
B&I. (un).	5619	15924	6892	932					
G.O.	3065	9009	3880	522					
	75996	212924	92667	12625					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Defin.	G.O.	B&I(un)	TOTALS
MARCH SETTLEMENT	School District No. A-5	35	522		63	411	278	511	1820
	NA-5	343	10302		618	4052	2747	5048	23110
	A-un	04	122		07	162	40	60	395
	Totals	382	10946		688	4625	3065	5619	25325
JUNE SETTLEMENT	School District No. A-5	340	5103		612	4015	2722	5001	17793
	NA-5	572	17149		1029	6745	4573	8403	38471
	A-un	171	2572		209	6859	1714	2520	14142
	Totals	1083	24824		1950	17617	9009	15924	70407
NOVEMBER SETTLEMENT	School District No. A-5	99	1482		178	1166	790	1452	5167
	NA-5	305	9160		550	3602	2443	4488	20549
	A-un	61	912		109	2428	607	872	5009
	NA-un	04	121		07	162	40	60	394
Totals	469	11675		844	7359	3880	6892	31119	
NOVEMBER to JANUARY	School District No. A-5	8	117		14	92	62	(un) 115	408
	NA-5	48	1430		86	563	381	701	3209
	A-un	08	118		14	316	79	116	651
	Totals	64	1665		114	971	522	932	4268
ADDITIONS	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								

REAL

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

Form 50 - MINNAPOLIS COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. or Lot	Town or Block	Rng. 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
													Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
State of Minnesota		1	NE 1/4 of NE 1/4		20 14 29		5													
State of Minnesota		2	NW 1/4 of NE 1/4																	
State of Minnesota		3	SW 1/4 of NE 1/4																	
State of Minnesota		4	SE 1/4 of NE 1/4																	
U. S. of America		5																		
Bruce + Agnes Bullion		6	NE 1/4 of NW 1/4																	
U. S. of America		7	NW 1/4 of NW 1/4		40	70		264	120	384	128		128							
U. S. of America		8	SW 1/4 of NW 1/4 less 1 ac school																	
U. S. of America		9	SE 1/4 of NW 1/4																	
U. S. of America		10	Lot 3																	
Lawrence W. + Hanna M. Emery		11	" 4		24 61	70		145		145	29		29							
State of Minnesota		12																		
State of Minnesota		13	Lot 5																	
State of Minnesota		14	" 6																	
U. S. of America		15																		
U. S. of America		16	Lot 1																	
U. S. of America		17	" 2																	
U. S. of America		18	" 7																	
U. S. of America		19	" 8																	
		20			64 61			409	120	529	29	128		157						

Cass County, Minnesota, for Taxes for the Year 1948.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS
	District No. 5	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	

