

**ASSESSMENT BOOK**

FOR THE YEAR

**1937**

TOWN \_\_\_\_\_ OF \_\_\_\_\_ PINE RIVER

**Cass County, Minn.**

**Poucher Printing & Lithographing Co.**

Office, County and School Supplies

122 FOURTH STREET SOUTH

MINNEAPOLIS



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For Convenience of Auditor in Showing Boundaries of School Districts.

Township No. 138 Range No. 30 Mer. P. M.

Unorganized School District					
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
Unorganized School District					

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1939, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Pine River in said County for the year A. D. 1937, as specified above and amounting to \$7108 <sup>78</sup>/<sub>100</sub> Dollars.

*W. J. McKean*  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor: January 3, 1939

Sir: I herewith return to you the Tax List for the Town of Pine River in said County for the year 1937, 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 "One half 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.

*W. J. McKean*  
County Treasurer.  
c.m.g.

Auditor's Office, Cass County, Minnesota

I, L. C. Peterson, 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 Pine River for the year 1937.

WITNESS my hand and official seal, the 3rd day of Jan 1939.

(SEAL) *L. C. Peterson*  
County Auditor.

Auditor's Office, Cass County, Minnesota

January 3, 1939

I hereby certify that on the first Monday in January, 1939, I received of W. J. McKean, County Treasurer, the Tax List of the Town of Pine River in said County for the year 1937; 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) *L. Peterson*  
County Auditor.







FUNDS	AMOUNT LEVIED		TOTAL	MARCH SETTLEMENT		JUNE SETTLEMENT		NOV. SETTLEMENT		TAXES ABATED	TAXES COLLECTED FROM NOV. 1 TO FIRST MONDAY IN JANUARY	BALANCE UNCOLLECTED	TOTAL
	1937	ADDITIONS TO LEVY 1937		1937	1937	1937	1937						
State Revenues,													
State School,													
Teacher's Insurance													
State Debt													
State Special													
County Revenue,													
County Road and Bridge,													
County Poor,													
County State Loan,													
C. A. A. Bonded Int.													
Town Revenues,													
Town Road and Bridge,													
Town Draining,													
Town State Loan,													
Mitch Levy,													
School													
Local 1 Mill School,													
Special School,													
State Loan School,													
11 " " #1													
11 " " #2													
Bldg. Money and Credits,													
TOTALS													
SCHOOL DISTRICTS													
School District No. 04													
do do 19													
do do													
do do Mary													
TOTAL													

Overpaid 71 08 85

Cap. Out. 54 07 25 23 31

1st - 15 23 2nd - 29 81 3rd - 26 64  
 325 100 759  
 20 76 51 970 350 08  
 4081 152 89 97 57  
 103 563 604  
 331 1863 1953  
 507 2790 2990  
 282 1141 924  
 334

71 09 63 566 08 165 375 122 799 60 15 145 11 345 655 710 963

8 32 21 42 9 70 63 29 82 39 9 54 9 199 14 83 6 57 39 49 4 23 14 11 27 6 02 52 138 5 29 7 18 59 9 2 7 2

Form B-1924125A

DIRECTIONS TO ASSESSOR.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books of the Pine River of Cass County, Minn. for the year 1937, 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 to the books.

County Auditor

Section Numbers refer to Mason's Minnesota Statutes of 1927

Sec. 1074. 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 therefrom.

WHEN LISTED AND ASSESSED

Sec. 1075. Property subject to taxation. All real and personal property shall be listed by or for the person acquiring it.

Sec. 1076. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1077. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1078. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1079. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1080. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1081. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1082. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1083. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1084. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1085. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1086. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1087. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1088. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1089. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1090. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1091. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1092. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1093. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1094. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1095. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1096. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1097. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1098. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1099. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Sec. 1100. Property subject to taxation. Personal property shall be listed in the name of the person acquiring it.

Pine River



Increase or Decrease in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon Since May 1, 1936

Assessors Return of Taxable Real Property in the Town of Pine River County of Cass Minn., for the Year 1937

Platted Property Assessed at 40 Per Cent of True and Full Value (Homesteads up to \$4000 true and full value 25%) Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value (Homesteads up to \$4000 true and full value 20%)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homesteads	ASSESSOR'S VALUATIONS					EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range		Number of Acres of Land	True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at	Assessed Value of Remainder at	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value of Real Property as Returned by Board of Review
Grace Minette	19	Lot 1	25	138	30	36 25	yes	300			60	60	60	60	
J. H. & Mae Francis	unorg.	S.E. 1/4 of S.E. 1/4	6	138	30	40 13	yes	100			20	20	20	20	
J. H. Codner	unorg.	Lot 3 and 6	4	138	30	47 03	yes	150			30	30	30	30	
O. M. Terry	unorg.	Lot 4	4	138	30	36 90	yes	100			20	20	20	20	
J. H. & Wanda Bliss	14	Lot 1	21	138	30	31 75	yes	75			15	15	15	15	

List of Lands in the Town of Pine River, County of Cass, Minn. for the year 1937 which have become Homesteads or ceased to be Homesteads since the last Real Estate Assessment date.

M. T. C.—Form No. 67

NAME OF OWNER	LANDS BECOMING HOMESTEADS					LANDS CEASING TO BE HOMESTEADS					
	Description of Property					Description of Property					
	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	NAME OF OWNER	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land
<del>E. F. Pitlick</del>	<del>S.W. 1/4 of S.E. 1/4 and that portion of S.E. 1/4 of S.W. 1/4 south of Railway</del>	<del>26</del>	<del>138</del>	<del>30</del>	<del>57 34</del>	Geo. H. Ray	Lot 1	35	138	30	32 50
J. P. Stamppe	S.W. 1/4 of S.W. 1/4	26	138	30	40						
"	Lot 5	35	138	30	43 30						
J. R. Conley	S.W. 1/4 of N.E. 1/4	31	138	30	40						
J. & Wanda Bliss	Lot 1	24	138	30	31 75						
Thos. & Mae Francis	S.E. 1/4	6	138	30	160 72						
E. L. Brown	N. 1/2 of S.E. 1/4	21	138	30	80						
Adolph Seestrom	N.W. 1/4 of S.W. 1/4	8	138	30	40						
E. F. Pitlick	N. 1/2 of S.W. 1/4	26	138	30	77 73						
"	S.E. 1/4 of S.W. 1/4	26	"	"	40						
"	S.E. 1/4 of N.W. 1/4 South of Railway	17	"	"	34						
J. H. Codner	Lot 3 and Lot 6	4	138	30	47 03						
O. M. Terry	Lot 4 and 5	4	138	30	76 40						



































































Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Minnesota, for Taxes for the Year 1937.

Cass County, Minnesota, for Taxes for the Year 1937.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1938, June Settlement 1938, November Settlement 1938, Penalty, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Minnesota, for Taxes for the Year 1937.

Cass County, Minnesota, for Taxes for the Year 1937.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, WHEN PAID, and REMARKS. Includes entries for H.R. Leamon, L.J. Bergsten, Mary A. Davis, Clyde Robinson, and W.H. Hayes.























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

Unplatted Real Estate Assessed at 33 1/4 Per Cent of True and Full Value; Attached Machinery at 33 1/4 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/4 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Merle Erickson, L.D. & Carrie J. Emery, Union Trust Co. of Madison, and Leonard Clark Emery.

Cass County, Minnesota, for Taxes for the Year 1937.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January 1938, Penalty, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for tax amounts and dates.



















Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Minnesota

Cass County, Minnesota, for Taxes for the Year 1937.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1938, June Settlement 1938, Penalty, November Settlement 1938, Penalty, Collections to First Monday in January 1939, Penalty, Delinquent on First Monday in January 1939, Penalty, Total Delinquent Tax and Penalty, REMARKS.



















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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for N.D. Ransier, Marcellus Degertson, L.G. Mager, Harry Miller, Andrew Esping, Frank Swift, S.M. Swift, Martin Mattison, Herman G. Clausen.

Cass County, Minnesota, for Taxes for the Year 1937.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, OPEN PAID, Number of Receipts, March Settlement 1938, June Settlement 1938, November Settlement 1938, Collections to First Monday in January 1939, Delinquent on First Monday in January 1939, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 'Bid In for the State' and various tax payment records.























