

ASSESSMENT & TAX LIST

Pine River

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1938

County, Minn. APR 5 1938

CASS

Joe Peterson Assessor of the Town of Pine River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1938, 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.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property

(Section Numbers Refer to Mason's Minnesota Statutes, 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, except the 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. 1988. By whom listed. Personal property shall be listed in the manner following: 1. The property of a decedent at the time of his death shall be listed by his executor or administrator.

Sec. 1998. Property of a firm or partnership. The property of a firm or partnership shall be listed in the hands of the partner or agent in charge of the business.

Sec. 2008. Property of a corporation. The property of a corporation shall be listed in the hands of the receiver or administrator.

Sec. 2018. Property of a partnership. The property of a partnership shall be listed in the hands of the partner or agent in charge of the business.

Sec. 2028. Property of a partnership. The property of a partnership shall be listed in the hands of the partner or agent in charge of the business.

Sec. 2038. Property of a partnership. The property of a partnership shall be listed in the hands of the partner or agent in charge of the business.

Sec. 2048. Property of a partnership. The property of a partnership shall be listed in the hands of the partner or agent in charge of the business.

Sec. 2017. Property moved between May and July. The owner of personal property moved between May 1 and July 1, shall be assessed in the district in which it is located on May 1, and shall be assessed in the district into which it is moved on July 1.

Sec. 2018. Where listed in case of death. In case of death of a person, the personal property of such person shall be listed in the district in which it is located on the date of his death.

Sec. 2019. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor a list of such property, which shall be verified by him on May 1 of the current year.

Sec. 2020. Examination under oath. Whenever the assessor is required to examine any person, he shall examine such person under oath, and shall be sworn to by him.

Sec. 2021. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall ascertain the amount of such property as he believes to be the true value of the same, and shall assess the same accordingly.

Sec. 2022. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who omits to disclose any material matter which he knows to be false, shall be guilty of a crime under this act.

Sec. 2023. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who omits to disclose any material matter which he knows to be false, shall be guilty of a crime under this act.

Sec. 2024. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who omits to disclose any material matter which he knows to be false, shall be guilty of a crime under this act.

Sec. 2025. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who omits to disclose any material matter which he knows to be false, shall be guilty of a crime under this act.

Sec. 2026. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who omits to disclose any material matter which he knows to be false, shall be guilty of a crime under this act.

Sec. 2027. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who omits to disclose any material matter which he knows to be false, shall be guilty of a crime under this act.

Sec. 2028. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who omits to disclose any material matter which he knows to be false, shall be guilty of a crime under this act.

Approved July 25, 1927.

Approved July 25, 1927.

Collection of Taxes of 1938, 5 town of Pine River, Cass County, Minnesota.

FORM 2 MILLER-BROWN COMPANY, MINNEAPOLIS

NAMES OF OWNERS

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and AbateMENTS	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Refund	1385	5228	3639	407					
State School	1648	4293	2442	385					
Teachers' Ins. and Ret. Fund									
County Revenue	7560	28522	19854	2222					
County Road and Bridge	522	1491	1373	154					
County Poor	5211	18664	13688	1532					
County Bond and Interest	4887	18440	12836	1437					
County Old Age Assistance	4490	16944	11795	1320					
Town Revenue	1653	6238	4342	485					
Town Road and Bridge	2997	11304	7868	880					
Town 1 Mill Draining	331	1248	869	97					
Town State Loan									
Town Building									
Town Fire Patrol									
School Local 1 Mill	331	1248	869	97					
School Special	8192	30366	24743	2237					
School State Loan	941	2336	1650	68					
School Deficiency	4626	20294	13608	1302					
School Judgment #1	85	674	505	136					
School Deficiency	191	1509	1130	304					
School Judgment #2	1480	11693	8754	2356					
School Building	276	2178	1631	439					
Money and Credit	766	1391	1076						
TOTALS	47722	185256	128122	15858	9755	385513	281630		667143

SCHOOL DISTRICTS	March Settlement				June Settlement				November Settlement				November to January				Total Collected	Balance Uncollected
	Local 1 Mill	Special	Forfe.	Total	Local 1 Mill	Special	Forfe.	Total	Local 1 Mill	Special	Forfe.	Total	Local 1 Mill	Special	Forfe.	Total		
School District No. 14	155	46.49	2052	725	226.56	997	43763	503	150.86	6643	5215.58	6829.80						
" " " "			38903	8899			48955			116225	28975							
" " " "	19	29	706	11857	225	355	14509	19830	16723	94509	45	6795	136	3959				
" " " "	19	82	1480	2767	11693	97	2178	1130	8754	1631	14783	304	2356	439				
" " " "	1m	14728.34	736		268	4159	1339	8496	19730	163986	6258							
" " " "	Ref	736	766	5222	1339	8496	1339	8496	19730	163986	6258							
TOTALS	1258	9672	5958	116858	1428	6010	102639	71689	2985	29497	17434	49916	401	4543	1945	6939		

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

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes entries for Bert Brumfield, Frank Reynolds, Bert Brumfield, State of Minn., and Ken Johnson.

Cass County, Minnesota, for Taxes for the Year 1938.

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, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value; Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 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 handwritten entries for various property owners like Geo. N. Ryker, Katherine A. Evensen, J. E. Potter, J. M. Burger, Erwin J. Braden, F. N. Burger, and Jas. H. & Mae A. Francis.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty. Includes handwritten entries for various property owners and their tax payment details.

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

Cass County, Minnesota, for Taxes for the Year 1938.

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 GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

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

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 Farmers St Bank, E N Hill, Edmund G. James, etc.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, ASSESSED VALUATION, RATE AND TAX LESS HOMESTEAD EXEMPTION, STATE TAX ON NON-HOMESTEAD, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

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

Cass County, Minnesota, for Taxes for the Year 1938.

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

Cass County, Minnesota, for Taxes for the Year 1938.

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

Cass County, Minnesota, for Taxes for the Year 1938.

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

Cass County, Minnesota, for Taxes for the Year 1938.

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 Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

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

Cass County, Minnesota, for Taxes for the Year 1938,

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, PAID, WHEN PAID, etc.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rice 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/4 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

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, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

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

Cass County, Minnesota, for Taxes for the Year 1938.

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, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Pine River, County of Cass, Minnesota, 1938
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

FORM 10 - 1937 - O. S. COOPER, BIRMINGHAM

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS	
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS 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 Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars		Total Assessed Value as Equalized by the County Board Dollars
Footings Brought Forward from Page 1												
" " " " " 2	321	17	1821	636		2457	416	123	539			
" " " " " 3												
" " " " " 4	493	89	2687	855		3542	214	823	1037			
" " " " " 5	509	36	3941	1150		5091	188	1382	4570			
" " " " " 6	579	39	3063	2140		5203	876	273	1149			
" " " " " 7	333	14	2710	630		3340	369	496	865			
" " " " " 8	460	30	3640	1550		5090	967	102	1059			
" " " " " 9	56	75	292	600		892		297	297			
" " " " " 10	295	25	1301			1301		432	432			
" " " " " 11	160		640			640		212	212			
" " " " " 12	4780		2608	750		3358		1117	1117			
" " " " " 13	640		3120	450		3570	442	451	893			
" " " " " 14	320		1740	450		2190	374	106	480			
" " " " " 15	73		292			292		97	97			
" " " " " 16	405	28	2156	1275		3431	148	896	1044			
" " " " " 17	561	95	4306	1400		5706	760	635	1395			
" " " " " 18	163	25	653			653		217	217			
" " " " " 19	467	20	1862	400		1962	178	408	586			
	6519	83	36732	11980		48712	4922	8067	12989			

