

Ponto Lake
ASSESSMENT & TAX LIST
1946

DIRECTIONS TO ASSESSOR

CASS

County, Minn.,

APR 3

1946.

OFFICE OF COUNTY AUDITOR,

John W. Royal, Assessor of the Town of Porto Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said ... for the year 1946, 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 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 and assessed annually on the first day of May and on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.02. 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. 273.03. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.04. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.05. Elevators, etc., on railroad. All elevators and grain elevators, with the machinery and fixtures therein, situated upon any railroad, shall be listed and assessed in the county, town, or district where operated and exclusively controlled by such company, district where situated, or in the county where situated.

Sec. 273.06. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, engaged in the business of manufacturing, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.07. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.08. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.09. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.10. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.11. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.12. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.13. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.14. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.15. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.16. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.17. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.18. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.19. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.20. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.21. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.22. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.23. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.24. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.25. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, 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 personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.27. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.28. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.29. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.30. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.31. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.32. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.33. *** Personal property of electric light and power companies outside of cities and villages. *** Personal property, other than personal property lying inside of the corporate limits of cities and villages, owned by electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

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 L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Ponto Lake in said County for the year A. D. 1946, as specified above and amounting to _____ Dollars

Paul R. Jewell
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ of _____ 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, the _____ 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 1917, Town of Ponto Lake, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1917	JUNE SETTLEMENT 1917	NOV. SETTLEMENT 1917	Amount Collected from Nov. 1917 to First Monday in Jan. 1918	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1918
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	4261	8638							
State Debt—Homestead,	1031	2837							
County Revenue,	14933	41082							
County Road and Bridge,	6613	18193							
County Welfare,	28301	77860							
County Bond and Interest,	12160	33452							
Town Revenue,	3715	9781							
Town Road and Bridge,	2133	5869							
Town Drag,	711	1956							
Town State Loan,									
Fire	1422	3913							
Telephone	3555	9781							
Judg.	17777	48907							
School Local 1 Mill,	701	1956							
School Special,	17864	34342							
School State Loan,									
Deficiency	10666	29344							
C.O.	3556	9781							
B+J	20408	56145							
Total	149687	393837							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+J	TOTALS
MARCH SETTLEMENT	School District No. <i>Unsettled</i>	231	3471		3470	1157	6639	14968
	<i>Blatt</i>	480	14343		7196	2344	13769	38237
	Totals	711	17864		10666	3556	20408	53205
JUNE SETTLEMENT	School District No. <i>Un. A</i>	1623	24349		24349	8116	46587	105024
	" " " <i>Un. N.A.</i>	333	9993		4995	1665	9558	26544
	Totals	1956	34342		29344	9781	56145	131568
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

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Assessment Roll and Tax List of Real Property in the Town of Pontolake

Cass County, Minnesota, for Taxes for the Year 1946.

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS.

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Table with columns for Assessed Valuations (Rural, All Other, Machinery), Final Equalized Value, Total Assessed Value, and various tax categories (General, Special, Total). Includes handwritten entries for property owners like Lenas & Fred Kruckow and John B. & Myrtle Killhoit.

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, etc.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS ESTABLISHED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, Penalty, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Penalty, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and SPECIAL TAXES. Includes handwritten entries for names like John L. Piggott, Ross + Mabel Willow, and various property descriptions and tax amounts.

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

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS PROVIDED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, Penalty, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS.

(continued on next page)

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY), ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY), TOTAL ASSESSED VALUE, and FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUIVALENT BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, and Remarks.

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

Cass County, Minnesota, for Taxes for the Year 1946

Main table with columns for Description of Property, True and Full Valuations, Assessed Valuations, Final Equalized Value, Valuations by School Districts as Equalized by Department of Taxation, Total Taxes, and Remarks.

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Map labels: Cass, Killebuck, Ponto Point, Lavene Beach, Es.

State

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Map labels: Ponto Beach, Es.

Assessment Roll and Tax List of Real Property in the Town of Pontolake

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the _____ of _____

Form 6-C-11-1946

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. or Lot	Town or Range	Number of 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%				
						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	

Tabular Statement of Taxable Real Property Assessment of the town of Ponto Lake County of Pass, Minnesota, 1946

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS			
	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	Board of Review	County Board	Commissioner of Taxation
					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%					
Footings from Page 1	372.75	1260		1260		400			400				
" " 2	583.60	2542	890	3432	80	1010			1090				
" " 3	429.77	1980	3537	5517	243	1434			1677				
" " 4	48.62	349	450	799	29	218			247				
" " 5	307.07	1084	767	1851	99	452			551				
" " 6	62.63	324	648	972	56	231			287				
" " 7	200.85	639	336	975	18	295			313				
" " 8	112.70	384		384		128			128				
" " 9	226.95	757	638	1395	87	320			407				
" " 10 ✓	240	830	30	860	448	40			188				
" " 11 ✓	375.05	1576	687	2263	314	231			545				
" " 12 ✓	449.35	1608	1265	2873	295	466			761				
" " 13 ✓	445.15	1550	750	2300	430	50			480				
" " 14 ✓	7.68	32	76	108		36			36				
" " 15	222.00												
" " 16 ✓	269.75	1224	550	1774	152	338			490				
" " 17 ✓	452.41	1831	1961	3792	396	604			1000				
" " 18 ✓	24.37	215	985	1200	90	250			340				
" " 19 ✓	579.50	3265	1107	4372	737	229			966				
		21390	14677	36067	3174	6732			9906				

Ada Pine Beach
Kest
Orange Beach
Ponto Point
Kinne Camp

