

ASSESSMENT & TAX LIST

Ponto Lake

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1938

CASS County, Minn. APR 5 1938

Cecar Gooden Assessor of the Town of Pato Lake

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

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.

W. G. Quinn 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, and all Personal 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. 1989. By whom listed. Personal property shall be listed in the manner following: 1. The property of a sole proprietor, partner, or agent thereof, shall be listed by him or her.

Sec. 1993. Merchants and manufacturers. The personal property of a merchant or manufacturer, including stock, tools, fixtures, and other personal property, shall be listed by the merchant or manufacturer, or by the person having such property in charge.

Sec. 1994. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the railroad, shall be listed and assessed by the railroad company.

Sec. 1995. Electric light and power companies. The personal property of an electric light and power company, including electric light and power companies having a fixed site, shall be listed and assessed by the company.

Sec. 1996. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed by the assignee or receiver.

Sec. 1997. Decedent's estate. The personal property of a decedent shall be listed and assessed by the executor or administrator.

Sec. 1998. Non-resident. When the personal property of a non-resident is situated in this state, it shall be listed and assessed by the person having such property in charge.

Sec. 1986. Mason's Minnesota Statutes 1927. The county auditor shall annually provide the necessary assessment books for the county, for and to correct the same.

Sec. 1987. The county auditor shall annually provide the necessary assessment books for the county, for and to correct the same.

Sec. 1988. The county auditor shall annually provide the necessary assessment books for the county, for and to correct the same.

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Sec. 1998. The county auditor shall annually provide the necessary assessment books for the county, for and to correct the same.

Sec. 1999. The county auditor shall annually provide the necessary assessment books for the county, for and to correct the same.

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Ponton Lake

RATES AND TAXES

Cass County, State of Minnesota

Handwritten calculations: 12495 / 581 = 21.5, 13995 / 1457 = 9.6

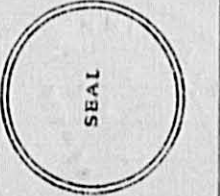
NAMES OF OWNERS

Main valuation table with columns for school districts, state taxes, county taxes, and town/city/village taxes. Includes handwritten values for various categories.

Table for Rates and Taxes, including School Taxes (Local Mill, Special, Def., etc.) and Total Rates of All Taxes.

Taxes Levied table showing Local 1 Mill, Special, State Loan, and Total School Tax. Includes a breakdown of funds and amounts.

Witness my hand and official seal this 21st day of Dec 1938. I, L. C. PETERSON, Auditor of said County and State...



TOTAL

155090

615373, 2476, 617989

Assessor's Return

Collection of Taxes of 1938, *Town* of *Ponto Lake*, Cass County, Minnesota.

FORM 2 MILLER-DAVIS 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 Revenue	1545	5830	3137	356													
State School	2003	4243	2752	493													
Teachers' Ins. and Ret. Fund																	
County Revenue	8429	31809	17112	1943													
County Road and Bridge	583	2199	1183	134													
County Poor	5810	21930	11798	1340													
County Bond and Interest	5449	20567	11064	1256													
County Old Age Assistance	5007	18896	10165	1154													
Town Revenue	1844	6958	3743	425													
Town Road and Bridge	1844	6958	3743	425													
Town 1 Mill Dragging	368	1392	748	85													
Town State Loan																	
Town Building <i>Phone</i>	1844	6958	3743	425													
Town Fire Patrol	1844	6958	3743	425													
School Local 1 Mill	368	1392	748	85													
School Special	9838	23262	11761	1276													
School State Loan	1844	6958	3743	425													
School <i>Building</i>	1844	6958	3743	442													
School <i>Deficiency</i>	1844	6958	3892	425													
Money and Credits	1118	15	120														
TOTALS	53499	180518	96938	11114	719	342788	295676	475	617989								
SCHOOL DISTRICTS	March Settlement		June Settlement		November Settlement		Forfeited Settlement		November to January		Total Collected	Balance Uncollected					
School District No.	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Total						
111	368	9838	1844	158	11	1392	23262	6958	45805	1748	11761	3743	23887	85	1276	425	2653
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
TOTALS	2285	9838	3688	158	11	8627	23262	3916	45805	449	11761	7635	23887	510	1276	867	2653

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pond Lake, of Pond Lake County, Minnesota. 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, and SOLD FOR TAXES. Includes handwritten entries for various lots and owners like N.P. Ry. Co., C.A. Smith, and Stasca Realty Co.

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 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 districts and tax amounts.

Assessment Roll and Tax List of Unplatted Real Property in the Town of *Lawn* of *Ponte Lake*, 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 A.L. Undine, Stasca Realty Co., Ralph H. Sperry, Jenny Nelson, Rosa A. Preese, and State of Minnesota.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, 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. Includes handwritten tax amounts and settlement dates.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pont Lake, 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 L. Edward + Florence S. Minette, C.A. Ryan + Gertrude M. Olson, Bert + Aline Persons, Alice R. Jaehning, Ava E. Lowe, Ruth W. Wimer, N.P. Longstaff + Marshall R. Miner, C.A. Ryan, H.P. Longstaff, Ava E. Lowe, Walter T. Newman, Fred W. + Mary Ellen Hecker, J.P. McCintock, Flora E. De Jarlais, Wm. T. Hoy, F.A. Juss, Joseph O. De Jarlais, Ernest Lee Reynolds.

Cont'd. on page 23.

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. Includes handwritten entries for 60, 105, 26, 101, 60, 100, 151, 16, 10, 7, 49, 76, 58, 61, 102, 102, 27, 121, 23, 1316.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pont Lake, 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 \$4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 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 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 Pond Lake, 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 handwritten entries for Mabel Middleton, Wm. J. Hoop, John Gene, J. T. Edwards, Morris Kruckow, Norman L. Kruckow.

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 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 payments and penalties.

Assessment Roll and Tax List of Unplatted Real Property in the Town of *Ponte Lake*, 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 *Ponto Lake*, Cass County, Minnesota, for Taxes for the Year 1938.

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 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 _____ of _____, County of _____, Minnesota, 19____
 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.

Footings Brought Forward from Page	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS				REMARKS	
		True and Full Value of Lands Exclusive of Structures and Improvements		STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board		Total Assessed Value as Equalized by the Minnesota Tax Commission
		Dollars	Dollars	Dollars	Dollars								
1	571.05	3601		3601		3601		1199	1199				
2	582.60	5283	691	5974	4	5974	378	884	884			884	
3	463.79	3985	2917	6902		6902	709	1033	1739			1329	
4	17.33	1724	120	1894		1894	274	751	1469			1469	-9
5	197.74	1636	430	2166		2166	215	363	578			464	
6	397.95	3146	110	3256		3256	139	678	994			737	
7	157.70	1742	70	1812		1812	305	414	414			385	
8	543.49	4427	320	4747		4747	103	1041	1511			1134	
9	634.25	4850	70	4920		4920	299	1145	1444			1027	
10	484.55	3919	442	4361		4361	375	844	1187			1066	
11	290.35	2705	1080	3785		3785	585	614	901			901	
12	400	3407	420	3827		3827	635	718	853			650	
13	246.69	2803	90	2893		2893	78	919	947			701	
14	473.70	3667		3667		3667		1715	1715			900	
15	411.05	3134	369	3503		3503	161	900	1061			823	
16	492.02	3680	2251	4361		4361	888	573	1261			106	
17	303	129	490	619		619	200	619	700			193	
18	617.70	6159	1390	7549		7549	1383	1077	1592			1256	
19	637.25	5345	690	6035		6035	979	757	1037			1037	
	800.470	46744	11830	58574		58574	5791	9707	15448			15498	

