

Ponto Lake
ASSESSMENT & TAX LIST
1946

DIRECTIONS TO ASSESSOR

CASS

County, Minn.,

APR 9

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 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. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district, in which the principal place of business of such person is located.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and other articles of personal property, shall be listed and assessed as personal property in the town or district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the property shall be listed and assessed in the county, town, or district, where the farm is situated. If the farm is in several towns or districts, it shall be listed and assessed in the town, or district, in which the principal place of business of such person is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon a railroad, shall be listed and assessed as personal property, and operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where the same is usually kept.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, oil, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. 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 any city, town, or village, owned by an electric light and power company having a fixed situs in any city, village, or town, in any process of manufacturing, combining, rectifying or refining, shall be listed and assessed as personal property in the county, town, or district, in which the principal place for the production of such property, and derives no profit from its sale.

Sec. 273.44. Eminent domain. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his resignation.

Sec. 273.47. Property moved between May and July. The owner of personal property removed from one county, town, or district between May 1 and July 1, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.48. Who to be listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it can be listed as in this chapter provided, it between places in the same county, town, or district, in which he resides, unless he shall make it out to the assessor that he is held for tax of the current year on the property.

Sec. 273.49. Verification. Every person required to list personal property shall verify the same by a sworn statement, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also verify the same by a sworn statement of all personal property in the possession or under his control which was personal property at the time of listing, and which he is required to list for taxation as agent or attorney, guardian, parent, trustee, or in any other capacity ***.

Sec. 273.55. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.56. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.57. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.58. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.59. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.60. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.61. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.62. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.63. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

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Sec. 273.67. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.68. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.69. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

Sec. 273.70. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, has not listed the same truthfully, he may examine such person under oath in regard to the amount of the property he is required to list, and if he is satisfied that the person has listed the same truthfully, he may list the property according to his best judgment and information.

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 Ponton Lake in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. 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 receipted 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 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 1947, Town of Ponto Lake, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 19..... to First Monday in Jan. 19.....	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19.....
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,	3555	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,	711	1956							
School Special,	17864	34342							
School State Loan,									
Deficiency	10666	29344							
C.O.	3556	9781							
B.&J.	20408	56145							
Total	149657	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>Blattin</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							

Printed Real

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

Form 4 CD - MINN. STATE DEPT. OF REVENUE

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for John Royal, U. Croiter, etc.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL 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. Includes handwritten entries for # 51, # 78, # 49, etc.

Assessment Roll and Tax List of Real Property in the Town of Pont 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 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, 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*

Form 4-C

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. Town or Range		Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE
			Dollars	Dollars					Dollars	Dollars	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review		
											Land Exclusive of Structures and Improvements	Buildings and Other Structures	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				Homestead Up to \$4,000 25%	
<i>Adolph A. & Ruth A. Uhlig</i>	<i>Ernst & Rosetta E. Smedgers</i>	<i>East Shore</i>			21				6				2			2			
<i>Martin + Marion O. Koboril</i>					22				9				3			3			
"	"				23				9				3			3			
<i>Ralph Henry Burwell</i>					24				9				3			3			
"	"				25				9				3			3			
<i>John + Bessie Tewe</i>					26				9				3			3			
"	"				27				9				3			3			
"	"				28				9				3			3			
<i>Adolph A. Uhlig</i>	<i>Ernst & Rosetta E. Smedgers</i>				29				6				2			2			
"	"				30				6				2			2			
"	"				31				6				2			2			
"	"				32				6				2			2			
"	"				33				6				2			2			
<i>Adolph A. Uhlig</i>					34			11	160		171		57			57			
"	"				35				9				3			3			
<i>Leon O. Smith</i>					36			11	160		171		57			57			
"	"				37				9				3			3			
<i>Hard H. + Helen P. Boyd</i>					38			11	160		171		57			57			
"	"				39				9				3			3			
								159	480		639		213			213			

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

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED 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		
	District No.	District No.	District No.	District No.	District No.				\$	cts.												\$	cts.
	Rate	Rate	Rate	Rate	Rate																		
1	H 2					42	02	Abatement # 3446			44	1st Half Paid	MAY 29 1947										
2	H 2					42	02	"			44	1st Half Paid	MAY 29 1947	7350		124					.02 Abated		
3	H 2					42	02	"			44	2nd Half Paid	MAY 29 1947								.22 Abated		
4	H 2					42	02	"			44	3rd Half Paid	MAY 29 1947								.24		
5	H 2					62	02	"			64	PAID IN FULL	JUN 11 1947	8820		128							
6	H 2					62	02	"			64	PAID IN FULL	JUN 11 1947										
7	H 2					62	02	"			64	PAID IN FULL	MAY 13 1947										
8	H 2					62	02	"			64	PAID IN FULL	MAY 13 1947	6341		192							
9	H 2					42	02	Abatement # 3446			44	1st Half Paid	MAY 29 1947										
10	H 1					42	02	"			44	1st Half Paid	MAY 29 1947								.04 Abated		
11	H 1					42	02	"			44	1st Half Paid	MAY 29 1947								.22 Abated		
12	H 1					42	02	"			44	1st Half Paid	MAY 29 1947	7350		128					.22 Abated		
13	H 1					42	02	"			44	1st Half Paid	MAY 29 1947								.22		
14	H 2					1194	38	"			1232	PAID IN FULL	MAY 17 1947	5877		1296					.22		
15	H 2					62	02	"			64	PAID IN FULL	MAY 17 1947										
16	H 2					1194	38	"			1232	1st Half Paid	JUN 16 1947										
17	H 2					62	02	"			64	2nd Half Paid	NOV - 3 1947	944		648							
18	H 2					1194	38	"			1232	1st Half Paid	JUN 16 1947										
19	H 2					62	02	"			64	2nd Half Paid	NOV - 3 1947	2388									
20	H 2					62	02	"			64	PAID IN FULL	MAR 12 1947	4024		1296							

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

Form 4 C - MILLER & COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS							ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	Machinery Permanently Attached to Real Estate	BUILDINGS and Other Structures	LAND Exclusive of Structures and Improvements	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			
											Acres	100ths	Homestead	Over \$4,000 and Non-Homestead					Homestead	Over \$4,000 and Non-Homestead
													20%	33 1/3%					25%	40%
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20																				

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

Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS					
	Acres	100ths	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
							20%	33 1/3%	25%	40%					
Footings from Page 1	372	75	1200			1200		400							
" " " 2	583	60	2542	890		3432	80	1010			400				
" " " 3	429	77	1980	3537		5517	243	1434			1090				
" " " 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	148	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	712	0000													
" " " 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				

