

1969 ASSESSMENT  
1970 TAX LIST  
Vil of Boy River

Form 1

### DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

.....County, Minn. .... 1969.

To..... Assessor of the..... of.....

According to the requirements of law, I herewith deliver to you the Assessment Books for the  
..... of..... for the year 1969,  
contained a list of all Real Estate that has become subject to taxation since the Assessment of January 2, 1968, so  
far as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and  
make such changes in Real Estate as are required in the odd-numbered year, and you are further directed to assess  
all Personal Property with reference to its value on May 1, 1969 and make return thereof 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.

Minnesota Statutes, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes, Section 273.03. 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 list of real property becoming subject to Assessment and Taxation every odd-numbered year may be appended to the personal property assessment book.\*\*

Minnesota Statutes, Section 273.03. The assessors and at least one member of each local board of review 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. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$10.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of 7½ cents per mile, for each mile necessarily traveled in going from his home to and returning from the county seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

Original Pla

Rec'd State

Bank's Adm'n

Railroad Adm'n

Revenue

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 27 Mer. P. M.

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
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*School District*

*# 118*

Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the \_\_\_\_\_ of \_\_\_\_\_ in the County of \_\_\_\_\_ for the Year Ending May 1, 1969.

NAMES OF OWNERS	ADDRESS	SUBDIVISION 1			Total Subdivision 1 No. Bushels	★ Tax of 1/2 Mill per Bushel Dollars Cts.	SUBDIVISION 2						Total Subdivision 2 No. Bushels	★ Tax of 1/4 Mill Per Bushel		★ Total Tax		REMARKS	
		Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax			Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of Other Grains		Dollars	Cts.	Dollars	Cts.		

Note ★ Assessors will not fill these Columns

**SUMMARY OF TAX COLLECTION**

Original Levy	\$ 3,280.76	
Additions		
		\$ 3,280.76
Abatements		
		\$ 70.94
		\$ 3,209.82

**COLLECTIONS**

March Settlement	\$ 298.19	
June Settlement	\$ 1,306.86	
November Settlement	\$ 578.80	
January Settlement	\$ 47.98	\$ 2,231.83
Replacement	\$ 4100.98	
Over Collected		
Under Collected		
Delinquent	\$ 577.01	\$ 977.99
Total		\$ 3,209.82

**Homesteads or Ceased to be Homesteads**

ING TO BE HOMESTEADS

RTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	
				Acres	100ths

Original Plat  
Railroad Add'n



COLLECTIONS OF TAXES PAYABLE IN 1970, Village OF Boy River, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1970	JUNE SETTLEMENT 1970	NOV. SETTLEMENT 1970	Amount Collected from Nov. 1970 to First Monday in Jan. 1971	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1971
State—Non-Homestead, State—Homestead,									
County Revenue,	2500	10838	4912	295					
County Road and Bridge,	1740	7544	3421	275					
County Welfare,	4817	20882	9470	762					
County Bond and Interest,	77	398	151	15					
Transportation									
P. E. R. A.	350	1515	687	15					
County Lib.	151	656	298	24					
Courthouse Bldg.	151	656	298	24					
Civil Dep.	57	246	112	67					
Welfare Dep.	425	1843	856	67					
Agric. Loans.	34	148	67	65					
Town Revenue, Town Road and Bridge, Bonds & Interest	2504	10855	4923	396					
Fire.	136	588	267	22					
School Special, Deficiency	3784	15599	6721	548					
Bonds & Interest	9227	40001	18180	1459					
Tuition	2604	13443	5094	443					
P. E. R. A.	375	1624	736	59					
C.O.	500	2171	985	79					
Bldg.	160	695	316	25					
Dr. Serv.	227	984	446	36					
	29819	130686	57880	4798					

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Def.	Bond Int.	P.E.R.A.	C.O.	Bldg.	Dr. Serv.	TOTALS
MARCH SETTLEMENT	118a		3784		9227	2604	375	500	160	227	16877
	Totals		3784		9227	2604	375	500	160	227	16877
JUNE SETTLEMENT	118A		801		3908	1231	159	212	68	96	6475
	118NA		14798		36093	12212	1465	1959	627	888	68042
	Totals		15599		40001	13443	1624	2171	695	984	74517
NOVEMBER SETTLEMENT	118G		717		3497	926	142	190	61	86	5619
	118XA		6004		14643	4168	594	795	255	360	26819
	Totals		6721		18180	5094	736	985	316	446	32438
NOVEMBER to JANUARY	118Z		598		1459	493	59	79	25	36	2749
	Totals		598		1459	493	59	79	25	36	2749
ADDITIONS											
	Totals										
REDUCTIONS											
	Totals										

Homesteads or Ceased to be Homesteads

PROPERTY TO BE HOMESTEADS

PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	Acres 1968

Original Plat

Reel Estate

Parish's Add'n

Railroad Add'n

1970







Assessment Roll For the Year 1969 and Tax List of Real Property in the Village of Boy River

Cass County, Minnesota, for Taxes Payable in the Year 1970.

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, ADJUSTED MARKET VALUES, ASSESSED VALUATIONS (AGRICULTURAL, ALL OTHER), VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax and payment columns (PAID, WHEN PAID, etc.).

Original Plat

Borlick's Add'n  
Railroad Add'n

Escrow

Assessment Roll For the Year 1969 and Tax List of Real Property in the Village of Bay River

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes Payable in the Year 1970.

Original Plat

Table with columns: IN WHOSE NAME ASSESSED, Original Plat Subdivision, Sec. or Lot, Town or Block, Rng., No. of Acres, No. School District, Estimated Market Value, ADJUSTED MARKET VALUES (LAND, BUILDINGS, ATTACHED MACHINERY, TOTAL), ASSESSED VALUATIONS (AGRICULTURAL, ALL OTHER), Final Equalized Value, SOLD FOR TAXES.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, Mills), Non-Homestead General Tax, Homestead General Tax, 35% Homestead Credit, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1970, June Settlement 1970, November Settlement 1970, Collections to First Monday in January 1971, Delinquent on First Monday in January 1971, Total Delinquent Tax and Penalty, REMARKS.

Bortick's Add'n

Ball Road Add'n

1970 Journal

Assessment Roll For the Year 1969 and Tax List of Real Property in the Village of Bay River

Cass County, Minnesota, for Taxes Payable in the Year 1970.

Original Plat

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, ADJUSTED MARKET VALUES, ASSESSED VALUATIONS (AGRICULTURAL, ALL OTHER), ESTIMATED MARKET VALUE.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Final Equalized Value, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1970, June Settlement 1970, November Settlement 1970, Delinquent on First Monday in January 1971, Total Delinquent Tax and Penalty, REMARKS.

Boitch's Add'n Railroad Add'n

Where "Yes" is indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes" - Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

OP-B.R. Ira, Jr. & Ila Smart 1-2 1 2 } 118 yes b 4186
OP-B.R. Ira, Jr. & Ila Smart 2-2 2 2 } 118
OP-B.R. Ira, Jr. & Ila Smart 3-2 3 2 } 118
OP-B.R. Ira, Jr. & Ila Smart 4-2 4 2 } 118
OP-B.R. Gertrude C. Robinson 5-2 5 2 } 118 No R 2207
OP-B.R. Gertrude C. Robinson 6-2 6 2 } 118
OP-B.R. Arnold & Elvorna Erickson 7-2 7 2 } 118 No b 2800
OP-B.R. Arnold & Elvorna Erickson 8-2 8 2 } 118
OP-B.R. Arnold & Elvorna Erickson 9-2 9 2 } 118 No R 75
OP-B.R. Carlton & Bortys Skolly 10-2 10 2 } 118
OP-B.R. Carlton & Bortys Skolly 11-2 11 2 } 118 No R 6257
OP-B.R. Carlton & Bortys Skolly 12-2 12 2 } 118
OP-P.R. Gertrude Robinson 13-2 13 2 } 118 No R 75
OP-B.R. Charles E. Arters Lot 14 & S. 1/2 of 15 2 } 118 No R 1175
OP-B.R. Vera M. Frame N. 1/2 of 15 2 } 118 No R 1146
OP-B.R. Vera M. Frame 16-2 16 2 } 118

Final Equalized Value: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20
SOLD FOR TAXES: 115
VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No., Date, Rate, etc.
Special Taxes: 115
Total Taxes: 115
PAID: 115
WHEN PAID: 115
Number of Receipt: 115
March Settlement 1970: 115
June Settlement 1970: 115
November Settlement 1970: 115
Delinquent on First Monday in January 1971: 115
Total Delinquent Tax and Penalty: 115
REMARKS: 115

Handwritten calculations and totals at the bottom of the page, including sums like 115, 1440, 1854, 3838, 51646, 14848, 5198, 6980, 72114.

# Assessment Roll For the Year 1969 and Tax List of Real Property in the Village of Bay River

\*Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - \*\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes Payable in the Year 1970.

Original Plat	IN WHOSE NAME ABSTRACTED	DESCRIPTION OF PROPERTY			ESTIMATED MARKET VALUE	ADJUSTED MARKET VALUES													Final Equalized Value	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						35% Homestead Credit	Homestead General Tax Ex. Bonds	SPECIAL TAXES	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1970	June Settlement 1970	Penalty	November Settlement 1970	Penalty	Collections to First Monday in January 1971	Penalty	Delinquent on First Monday in January 1971	Total Delinquent Tax and Penalty	REMARKS					
		Subdivision	Sec. or Lot	Town or Block		Eng.	No. of Acres	No. School District	*Indicate Homestead Yes or No	**Indicate Type of Property	LAND Exclude of Structures and Improvements	BUILDINGS and Other Structures	ATTACHED MACHINERY	TOTAL Adjusted Market Value	AGRICULTURAL						ALL OTHER			DISTRICTS																									
															Homestead Up To \$4,000 20%	Homestead Over \$4,000 33 1/3%	Non Homestead 33 1/3%	Attached Machinery 33 1/3%			Seasonal Rec. Resid. 25 1/3%	Seasonal Rec. Comm. 33 1/3%	Total Agricultural Assessed Value	Homestead Up To \$4,000 25%	Homestead Over \$4,000 40%	Non Homestead 40%																			Attached Machinery 33 1/3%	Total All Other	Total Assessed Value	Homestead Tax Credit	District No.
	OP-B.R. Lloyd Walter	1-3	1	3		118																																											
	OP-B.R. Frank Schneider	2-3	2	3		118																																											
	OP-B.R. Mary Lee Erickson	3-3	3	3		118																																											
	Charles E. Marsha																																																

Barick's Add'n Railroad Add'n

Can. 5440  
6532  
Can. 1476  
6530  
Can. 158  
6531

7294

638

6456

80

Assessment Roll For the Year 1969 and Tax List of Real Property in the Valley of Boy River

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - \*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes Payable in the Year 1970.

Table with columns: IN WHOSE NAME ASSESSED, Original Plat, Sec. or Lot, Town or Block, No. of Acres, ESTIMATED MARKET VALUE, ADJUSTED MARKET VALUES (LAND, BUILDINGS, ATTACHED MACHINERY, TOTAL), AGRICULTURAL (Homestead, Non Homestead, Attached Machinery, Seasonal Rec. Comm., Total Agri.), ALL OTHER (Homestead, Non Homestead, Attached Machinery, Total All Other, Total Assessed Value, Homestead Tax Credit).

Table with columns: Final Equalized Value, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, etc.), Non-Homestead General Tax Ex. Bonds, Homestead General Tax Ex. Bonds, 2% Homestead Credit, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1970, June Settlement 1970, Penalty, November Settlement 1970, Penalty, Collections to First Monday in January 1971, Penalty, Delinquent on First Monday in January 1971, Total Delinquent Tax and Penalty, REMARKS.

Original Plat

Bondick's Add'n

Railroad Add'n

Assessment Roll For the Year 1969 and Tax List of Real Property in the Village of Boy River

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes Payable in the Year 1970.

Table with columns: IN WHOSE NAME ADDRESSED, Original Plat, Sec. or Lot, Town or Block, Reg., No. of Acres, No. School District, ESTIMATED MARKET VALUE, ADJUSTED MARKET VALUES (LAND, BUILDINGS, ATTACHED MACHINERY, TOTAL ADJUSTED MARKET VALUE), ASSESSED VALUATIONS (AGRICULTURAL, ALL OTHER), Final Equalized Value, SOLD FOR TAXES.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Non-Homestead General Tax, Homestead General Tax, 3% Homestead Credit, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1970, June Settlement 1970, Penalty, November Settlement 1970, Penalty, Collections to First Monday in January 1971, Penalty, Delinquent on First Monday in January 1971, Total Delinquent Tax and Penalty, REMARKS.

Handwritten calculations: 81, 120 - 27, 490 - 571, 2702, 6814, 10760, 3766, 2026, 18536.

Original Plat

Bentley's Add'n Railroad Add'n

Original

Assessment Roll For the Year 1969 and Tax List of Real Property in the Village of Bay River

Where "Yes" is indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Original Plat

Bonick's Add'n

Bonick's Add'n

Bonick's Add'n

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, ADJUSTED MARKET VALUES, ASSESSED VALUATIONS (AGRICULTURAL, ALL OTHER), ESTIMATED MARKET VALUE, and Homestead Tax Credit.

Cass County, Minnesota, for Taxes Payable in the Year 1970.

Table with columns: Final Equalized Value, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Non-Homestead General Tax, Homestead General Tax, 35% Homestead Credit, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1970, June Settlement 1970, Penalty, November Settlement 1970, Penalty, Collections to First Monday in January 1971, Penalty, Delinquent on First Monday in January 1971, Total Delinquent Tax and Penalty, REMARKS.

railroad add'n

railroad add'n





Assessment Roll For the Year 1969 and Tax List of Real Property in the Village of Bay River

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

DESCRIPTION OF PROPERTY

ADJUSTED MARKET VALUES

ASSESSED VALUATIONS

Table with columns: IN WHOSE NAME ASSESSED, SUBDIVISION, Sec. or Lot, Town or Block, No. of Acres, No. School District, ESTIMATED MARKET VALUE, ADJUSTED MARKET VALUES (LAND, BUILDINGS, ATTACHED MACHINERY), AGRICULTURAL (Homestead, Non Homestead, Attached Machinery, Seasonal Rec. Resid., Seasonal Rec. Comm., Total Agricultural Assessed Value), ALL OTHER (Homestead, Non Homestead, Attached Machinery, Total All Other, Total Assessed Value, Homestead Tax Credit).

Original Plat, Railroad Add'n, Bonick's Add'n

Grand Total

75

Cass County, Minnesota, for Taxes Payable in the Year 1970

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

Table with columns: Final Equalized Value, SOLD FOR TAXES, District No., District Rate, District No., District Rate, District No., District Rate, District No., District Rate, District No., District Rate, Non-Homestead General Tax, Homestead General Tax, 3% Homestead Credit, SPECIAL TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January 1971, Penalty, Delinquent on First Monday in January 1971, Total Delinquent Tax and Penalty, REMARKS.

Grand Total

\*3194 = \*3194

\*421 = \*421

1051 2908 = 3959

1051 6144 = 7195

a 35070

105806 114558 40098

170876 174558 40098 25508

240844