ASSESSMENT BOOK

FOR THE YEAR

1937

VILLAGE OF BOY RIVER

Cass County, Minn.

Poucher Printing & Lithographing Co.
Office, County and School Supplies
322 FOURTH STREET SOUTH MINNEAPOLIS

Pender—Form A

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Village of Boy River (unorg. School District)

For Convenience of Auditor in Showing Boundaries of School Districts.

Township No..... Range No..... Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd *day) of January, A. D. 193*8*, of* L. C. Peterson*, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the* Village *of* Boy River *in said County for the year A. D. 193*7*, as specified above and amounting to* $400 00 *Dollars.*

100

W. T. McKown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

January 3, 1937

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Village *of* Boy River *in said County for the year 193*7*, 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 "One half 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, W. T. McKown
County Treasurer.
C.M.T.

Auditor's Office, Cass County Minnesota

I, L. C. Peterson *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* Village *of* Boy River *for the year 193*7*.*

WITNESS my hand and official seal, the 31st *day of* Dec. *193*7*.*

(SEAL)

L. C. Peterson
County Auditor.

Auditor's Office, Cass County, Minnesota

January 3, 1937

*I hereby certify that on the first Monday in January, 193*9*, I received of* W. T. McKown*, County Treasurer, the Tax List of the* Village *of* Boy River *in said County for the year 193*7*; 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)

L. C. Peterson
County Auditor.

Rivers Vill

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Bay River

No. School Dist.	Money and Credits (Dollars)	Mineral Right Reserve (Dollars)	Value of Lands other than Town Lots including Structures (Dollars)	Value of Town and City Lots including Structures Thereon (Dollars)	Personal Property (Dollars)	Total Value of all Property Except M. & G. (Dollars)	State Her. (Mills)	State Sch'l (Mills)	Tchr. Ins. (Mills)	(Mills)	Total Rate of State Tax (Mills)	Rev. (Mills)	R. & B. (Mills)	Poor (Mills)	State Loan (Mills)	(Mills)	(Mills)	Total Rate of County Tax (Mills)	Her. (Mills)	R. & B. (Mills)	Drag. (Mills)	State Loan (Mills)	Ditch Levy (Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)
Nn	4687		190	2084	571	2788	10	123	26741		10.	9948	48	414		1217	1203	3830	20	6			5			31

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

Rate of School Taxes: Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Bldg Adj (Mills)	Total Rate of School Tax (Mills)	Total Rate of all Taxes (Mills)	Local 1 Mill	Special	Bldg Adj	State Loan	Total School Tax	ALL OTHER TAXES: FUNDS	Rate	AMOUNTS
1	15	5	5	26	57	19	285	19	95	497	State Revenue,		199
1	31	5	5	42	97	260	7794	1350	2799	12203	State School,		26
											Treasurer's Incentive,		41
											State Debt		2066
											County Revenue,		1431
											County Road and Bridge,		3385
											County Poor,		364
											County State Loan,		3383
											Town Revenue,		577
											Town Road and Bridge,		1697
											Town Dragging,		
											Town State Loan,		
											High Levy		
											Five Patad		1394
											Local 1 Mill School,		577
											Special School,		8077
											Bldg Adj School,		
											Building		1449
											Sinking		1394
											Sub Total,		32597
											Grain Tax,		
											Special Tax,		
											Ditch Liens,		
											Moneys and Credits,		1407
											GRAND TOTAL		40006

Total Number of Acres 26

Total Levy $ 400

I, J. L. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule showing the valuation of all the taxable property in the Village of Bay River in said County, the several rates of Taxation, and Totals of the several Tax Funds levied thereon for the year A. D. 1913.

Witness my hand and official seal, this 3rd day of November A. D. 1913.

J. L. Peterson County Auditor.

SEAL

State of Minnesota, } ss.
COUNTY OF CASS

River Vale

COLLECTIONS OF TAXES OF 1937, Village OF Bay Rice, CASS COUNTY, MINNESOTA

FUNDS	AMOUNT LEVIED 1936	ADDITIONS TO LEVY 1936	TOTAL	MARCH SETTLEMENT 1937	JUNE SETTLEMENT 1937	NOV. SETTLEMENT 1937	TAXES ABATED 1937	TAXES COLLECTED FROM NOV. 1, 1936 PRIOR MONDAY IN JANUARY	BALANCE UNCOLLECTED	TOTAL
State Revenue										
State School										
Teacher's Insurance										
State Adv't				4.87	6.40	5.14				
State Special				2.18	.68	.73				
County Revenue										
County Road and Bridge				12.81	16.87	13.52				
County Poor				.97	1.28	1.03				
County ~~State Loan~~ Bond & Int.				7.78	10.18	8.42				
C.D.A.				8.63	11.33	9.10				
				7.91	10.37	8.35				
Town Revenue										
Town Road and Bridge				13.10	17.27	13.88				
Town Dragging				3.85	5.18	4.16				
Town State Loan										
~~Town~~ Fire Patrol				3.29	4.32	3.47				
Total 1 Mill School										
Special School				.46	.46	.69				
State Loan School				69.74	23.92	20.84				
Bldg.				3.42	4.49	3.60				
				Adj. - 3.29	4.32	3.47				
Moneyed Credits				13.10		.97				
TOTALS	400.06		400.06	103.95	114.74	97.37	25.95		51.06	400.06

SCHOOL DISTRICTS	MARCH SETTLEMENT 1937				JUNE SETTLEMENT 1937				NOVEMBER SETTLEMENT 1937				TAXES ABATED			BALANCE UNCOLLECTED		
	1 Mill	Special	Bldg.	TOTAL	1 Mill	Special	Bldg.	TOTAL	1 Mill	Special	Bldg.	TOTAL	1 Mill	Special	TOTAL	1 Mill	Special	TOTAL
School District No. Unorg.	66.19	7.44	3.42	27.11	86.25	7.44	4.49	358.54	69.20	8.64	3.60	281.60						
do do			Adj. - 3.29				Adj. - 4.32				Adj. 3.47							
do do																		
do do																		
TOTAL	66.19	7.44	6.71	27.11	86.25	7.44	8.81	358.54	69.20	8.64	7.07	281.60						

Form B—MINNESOTA

DIRECTIONS TO ASSESSOR.

Chas. E. Olson Street Assessor of the Village of Bay Rice County, Minn., 1937

Mr. E. O. Street

According to the requirements of law, I hereunto deliver to you the Real and Personal Property Assessment Books of the Village of Bay Rice for the year 1937, 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 governing your duties hereto annexed.

A form of the return to be signed by you is appended hereto.

[illegible] County Auditor

Extracts from Laws, Relating to the Listing of Personal Property. (Section Numbers refer to Mason's Minnesota Statutes of 1927)

Sec. 2000. Every person being a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

WHEN LISTED AND ASSESSED

Sec. 2001. Every other person shall be listed in the place where he is a resident.

Sec. 2002. Every other person shall be listed in the place where he has a place of business, or if he has no place of business, then in the place where he resides.

Sec. 2003. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2004. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2005. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

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Sec. 2007. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

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Sec. 2011. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2012. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

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Sec. 2014. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2015. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2016. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2017. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2018. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2019. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2020. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2021. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

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Sec. 2242. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

Sec. 2243. Every person who shall be a resident of this state on the first day of March, 1909, shall be a resident for the purpose of taxation for the year 1909.

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Sec. 2259

Assessment Roll and Tax List of Unplatted Real Property in the Village of Bay Lake

Cass County, Minnesota, for Taxes for the Year 1937.

Uniform Form 6 14 Cass Special

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to true and full value of $4000, assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	In School District	Indicate Homestead	Assessor's Valuation: 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 Structures Permanently Attached to Real Estate (Dollars)	True and Full Value of Lands Including All Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 Per Cent, Class 3B (Dollars)	Assessed Value of Remainders at 33⅓ Per Cent, Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Foote Bros & Co.	S	SE¼ SE¼ lying W of Bulphesu Mc Ry	29	143	27	~~26~~	88													
Fred Carlson		SE¼ SW¼ NE¼ lying W of Mylee's Place				4	58		/											
Dept State Land Co.	S	NW¼ SE¼ less 5th & Bay Road; W½ SE¼ less Rd.				~~7~~														SOLD FOR TAXES
4																				
Elmer O. Hurset		Acres of SE¼ SW¼ NE¼ lying				2			/											
J. R. Marr		NE¼ NE¼ less Soo Bulp.	32	"	"	38														
Dept State Land Co.	S	NW¼ NE¼ Bulp. State				~~7~~														SOLD FOR TAXES
Foote Bros & Co.	S	Lot 2				~~38~~	75													
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20		Grand Total				~~284~~ 477														

Valuations of School Districts as Equalized by Tax Commission: District No. ____ Rate ____ Mills; District No. ____ Rate ____ Mills; District No. ____ Rate ____ Mills; District No. ____ Rate ____ Mills; Total General Tax

Special Taxes: Ditch No. 1 — 2 Lyg 2 Dist; Ditch No. ____; Ditch No. ____; Ditch No. ____

	Total General Tax (Dollars)	Total General Tax (Cts.)	Ditch No. 1 (Dollars)	Ditch No. 1 (Cts.)	Ditch No. ____ (Dollars)	Ditch No. ____ (Cts.)	Ditch No. ____ (Dollars)	Ditch No. ____ (Cts.)	Total Taxes (Dollars)	Total Taxes (Cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	Warrant Settlement 1938 (Dollars)	Cts.	June Settlement 1938 (Dollars)	Cts.	Penalty (Dollars)	Cts.	November Settlement 1938 (Dollars)	Cts.	Penalty (Dollars)	Cts.	Collections to First Monday in January 1939 (Dollars)	Cts.	Penalty (Dollars)	Cts.	Delinquent on First Monday in January 1939 (Dollars)	Cts.	Penalty (Dollars)	Cts.	Total Delinquent Tax and Penalty (Dollars)	Cts.	Remarks
1											1																												
Bid in for the State											2																												
29	356	08							364		3																				364								
Bid in for the State											4																												
46	565	12							577		5																				577						6 33		
115	1413	30							1443		6																				1443								
Bid in for the State											7																												
Bid in for the State											8																												
											9																												
											10																												
											11																												
											12																												
											13																												
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											15																												
											16																												
											17																												
											18																												
											19																												
											20																												
~~570~~	2334	50							2384																														
190																																							

Assessment Roll and Tax List of Unplatted Real Property in the Village of Bay Lake

Uplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Reg. or Lot	Town or Block	Range	Number Acres of Land: Acres	100s	No. Below Homestead	Indicate Homestead	ASSESSOR'S VALUATION: 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 $4000 at 20 Per Cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ Per Cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	NOTE TO TAXES
Poole Bros & Co.	S	SE¼ & Lot 1 Sec 29 & Lot 2 Sec 32 Twp 143 N Rge 29				~~26~~	~~58~~													
Fred Carlson		SE¼ & W½ of NE¼ Sec 29 Twp 143 N Rge 29				4	53		1											
Dell State Land Co.	S	NW¼ & SE¼ Sec 32 Twp 143 N Rge 29 (Lot 2 Sec 32 Twp 143 N Rge 29)				~~75~~														SOLD FOR TAXES
4																				
Elmer O. Hurst		5 Acres of SE¼ & W½ of NE¼ Sec 29 Twp					76		1											
J. R. Marr		6 NE¼ of NE¼ Sec 32 Twp 143 N Rge 29				38														
Dell State Land Co.	S	7 NW¼ of NE¼ Sec 32 Twp 143 N Rge 29				~~75~~														SOLD FOR TAXES
Poole Bros & Co.	S	8 Lot 2				~~38~~	~~70~~													
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20		Grand Total				~~334~~	~~44~~													
						477														

Cass County, Minnesota, for Taxes for the Year 1937.

VALUATION BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. Rate ___ Mills	District No. Rate ___ Mills	District No. Rate ___ Mills	District No. Date ___ Mills	Total General Tax	SPECIAL TAXES: Ditch No.	Ditch No.	Ditch No.	Ditch No.	TOTAL TAXES		PAID: WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1938	June Settlement 1938	Penalty	September Settlement 1938	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	REMARKS
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
Bid in for the State										1													
29				356	08				364	2										364			
14 Bid in for the State										3													
										4													
46				564	12				577	5										577		633	
115				1413	30				1443	6										1443			
Bid in for the State										7													
Bid in for the State										8													
										9													
										10													
										11													
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										14													
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										16													
										17													
										18													
										19													
										20													
~~570~~				3334	50				3384														
190																							

Assessment Roll and Tax List of Platted Real Property in the Village of Bay Pines

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to true and full value of $4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block	In School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Attached 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 Assessable at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Remarks
Olaf Johnson		1		1	1		✓												
"		2		1			✓												
"		3		3															
"		4		4															
Ray E. Mix		5		5															
Erickson Bros		6		6			✓												
Arnold & Lewis Erickson		7		7			✓												
" "		8		8			✓												
P. L. Spatgen		9		9															
First State Bk, Bay Pines		10		10														SOLD FOR TAXES	
"	Olaf Johnson	11		11														SOLD FOR TAXES	
" "	"	12		12														SOLD FOR TAXES	
Olaf Steger Co.		13		13															
Ray E. Mix		14	Lot 14 & S½ of	15			✓												
O. F. Whitted		15	N½ of	15			✓											SOLD FOR TAXES	
"		16		16			✓												
		17																	
		18																	
		19																	
		20																	

Cass County, Minnesota, for Taxes for the Year 1937.

Valuations by School Districts as Equalized by Tax Commission: District No. / Date 1938	District No. / Date	District No. / Date	District No. / Date	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1938	June Settlement 1938	Penalty	November Settlement 1938	Penalty	Collections to First Monday in January 1939	Penalty	Delinquent on First Monday in January 1939	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
17				165					165	1	2nd Half Paid	Nov 7 1938												
											1st Half Paid	May 31 1938												
168				2247					2247	2	2nd Half Paid	Nov 7 1938	9479		1374		1374							
											1st Half Paid	May 31 1938	5347											
17				165	03				168	3	2nd Half Paid	Nov 7 1938												
											1st Half Paid	May 31 1938												
17				165	03				168	4	2nd Half Paid	Nov 7 1938												
											1st Half Paid	May 31 1938												
57				717	13				730	5	2nd Half Paid	Nov 14 1938	9619											
											1st Half Paid	Jun 14 1938	6164		330		400							
198				2730					2730	6	2nd Half Paid	Nov 17 1938												
											1st Half Paid	May 23 1938												
188				2592					2592	7	2nd Half Paid	Nov 17 1938	9934											
											1st Half Paid	May 23 1938	7624		2707		2707							
7				96					96	8	2nd Half Paid	Nov 17 1938												
											1st Half Paid	May 23 1938												
77				303	06				309	9	2nd Half Paid	Nov 18 1938	9221											
											1st Half Paid	Jun 7 1938	586		154		150							Not to be taken 77 abated 160% Chap. 88-37 48.60 /c 6.50 Collector
57				717	13				730	10	PAID IN FULL	Mar. 2 1938	6068	438										
17				165	03				168	11	PAID IN FULL	2-4-1938	15 50	9.74										
104				1134	27				1161	12	PAID IN FULL	2-4-1938												
Paid in for the State										13														
38				455					455	14	2nd Half Paid	Nov 14 1938	9619											
											1st Half Paid	Jun 14 1938	6164		23 66		1.99							
2				28					28	15	1st Half Paid	May 31 1938												
46				634					634	16	1st Half Paid	May 31 1938	5506		3.31									
										17														
										18														
										19														
										20														
~~935~~ 915				12613	68				12681															

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to true and full value of $4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Minnesota — Form 1-1c Cass Special

In Whose Name Assessed	Township Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessors Valuation: True and Full Value 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 and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Assessed Value of $4000 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Remarks
Thury C. Burdon	S	1	1	3													SOLD FOR TAXES	
"	S	2	2														SOLD FOR TAXES	
"	S	3	3														SOLD FOR TAXES	
Chester E. Allen		4	1	4													SOLD FOR TAXES	
~~B. B. Rogers~~ First State Bank of Bay River Minn.		5															SOLD FOR TAXES	
Arnold Erickson		6	3															
Mary N. Aldrich		7	4			✓												
"		8	5			✓												
Raymond Doyle	S	9	6															
Cass State Land Co.	S	10	7															
"		11	8	(Not Confirmed)														
Township of Bay River		12	9	Exempt														
Foote Bros & Co.	S	13	10															
"	S	14	11															
"	S	15	12															
"	S	16	13															
"	S	17	14															
"	S	18	15															
"	S	19	16															
		20																

Cass County, Minnesota, for Taxes for the Year 1937.

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate Mills	Special Taxes: District No. / Rate Mills	Total General Tax	Special Taxes: Ditch No. / Rate Mills	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1938	June Settlement 1938	Penalty	November Settlement 1938	Penalty	Collections to First Monday in January 1939	Penalty	Delinquent on First Monday in January 1939	Penalty	Total Delinquent Tax and Penalty	Remarks
13 Mills			Ditch 2 Lake																			
Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
57		7 17	13				7 30	1											7 30			
4		55	01				56	2											56			
4		55	01				56	3											56			
18		18 20	34				18 54	4	PAID IN FULL	March 2 1938	6661	1 12	✓									@ 6% Chap. 88-37 1.42 abated
80		11 03	21				11 24	5	PAID IN FULL	Mar. " "	6667	6 72	✓									@ 6% Chap. 88-37 4.47 abated
80		11 03	21				11 24	6	PAID IN FULL	MAY 23 1938	4627			11 24	✓							
57		4 41					4 41	7	PAID IN FULL	MAY 21 1938												
6		83					83	8	PAID IN FULL	MAY 21 1938	4634		8 34	✓								
Bid in for the State								9														
Bid in for the State								10														
54		7 44	14				7 58	11											7 58			
								12														
Bid in for the State								13														
Bid in for the State								14														
Bid in for the State								15														
Bid in for the State								16														
Bid in for the State								17														
Bid in for the State								18														
16	Bid in for the State							19														
								20														
~~500~~ 444		61 21	1 05				62 26															

MINNESOTA—FORM 11—CASS SPECIAL

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to true and full value of $1000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessors Valuation: 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 Permanently Attached Machinery (Dollars)	Total True and Full Value of Lands Including All Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 Per Cent Class 3C	Assessed Value of Homesteads at 40 Per Cent Class 4	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
First State Bank Bay River	D.A. Anderson	1		1	5														
Christina Mix		2		2				✓											
		3		3				✓											
Olaf Johnson		4		4															
Louis Erickson		5		5															
~~B.B. Ralph~~	Olaf Johnson	6		6															
Oak Ville Fellowship Inc (Church)		7		7	Exempt														SOLD FOR TAXES
		8																	SOLD FOR TAXES
		9																	
		10																	
		11																	
		12																	
		13																	
		14																	
		15																	
		16																	
		17																	
		18																	
		19																	
		20																	

Valuations by School Districts as Equalized by Tax Commission: District No. ___ Rate ___ Mills	District No. ___ Rate ___ Mills	District No. ___ Rate ___ Mills	District No. ___ Rate ___ Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid	Number of Receipt	Date Settlement 1938	Amount Settlement 1938	Penalty	November Settlement 1938	Penalty	Collections to First Monday in January 1939	Penalty	Delinquent on First Monday in January 1939	Penalty	Total Delinquent Tax and Penalty	Remarks
1936					1937																			
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year			$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
8				10	02				12	1	PAID IN FULL	JUN 7 1938	5861		11									
5				67					67	2	PAID IN FULL	APR 30 1938	3543		13									
90				124					241	3	PAID IN FULL	APR 30 1938	3543											
17				165	03				168	4	2nd Half Paid	NOV 7 1938	5373		84		84							
											PAID IN FULL	MAY 31 1938												
17				165	03				168	5	PAID IN FULL	MAY 23 1938	4628		168									
85				1130	21				1151	6	Paid in Full	Feb 24 1938	1580		1151									Too accepted Est 6.6 /a
										7														
										8														
										9														
										10														
										11														
										12														
										13														
										14														
										15														
										16														
										17														
										18														
										19														
										20														
209				2882	29				2909															

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River

Cass County, Minnesota, for Taxes for the Year 1937.

FORM 1-14 CASS SPECIAL

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to four and full value of $4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessors Valuation: True and Full Value of Land 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 Personally 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 $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Brick's Addn.															
Harry Camp		1	1														SOLD FOR TAXES
"		2															SOLD FOR TAXES
"		3															SOLD FOR TAXES
"		4															SOLD FOR TAXES
"		5															SOLD FOR TAXES
"		6															SOLD FOR TAXES
"		7															SOLD FOR TAXES
Fred H. Anderson		Outlot "A"															SOLD FOR TAXES

Valuations by School Districts as Equalized by Tax Commission: District No. ___ Rate ___ Mills	District No. ___ Rate ___ Mills	District No. ___ Rate ___ Mills	District No. ___ Rate ___ Mills	Total General Tax	Special Taxes: Ditch No. 3	Ditch No. ___	Ditch No. ___	Ditch No. ___	Total Taxes		Paid	When Paid	Number of Receipt	Clerk's Settlement 1938	June Settlement 1938	Penalty	November Settlement 1938	Penalty	Collections to First Monday in January 1939	Penalty	Delinquent on First Monday in January 1939	Penalty	Total Delinquent Tax and Penalty	Remarks
13.8 Mills					3.24 / 2.97							Month Day Year												
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
4				55	01				56	1										56				
2				28	01				29	2										29				
2				28	01				29	3										29				
2				28	01				29	4										29				
22				303	06				309	5										309			33	
2				28	01				29	6										29				
4				55	01				56	7										56				
50				689	13				702	8	2nd Half Paid	OCT 31 1938	9075		3.51		3.51							
											1st Half Paid	MAY 31 1938	1309											
										9														
										10														
										11														
										12														
										13														
										14														
										15														
										16														
										17														
										18														
										19														
										20														
88				1214	25				1239															

Assessment Roll and Tax List of Platted Real Property in the Village of Bay Finest

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to true and full value of $4000, assessable at 25 Per Cent, Class 2C.; Remainder at 40 Per Cent, Class 4.

Form 1	Form 1-A Cass Special	Description of Property: Subdivision	Lot	Block	No. School District	Delinquent Homestead	Assessor's Valuation: True and Full Value of Estimate of Structures and Improvements	Structures and Improvements: True and Full Value of Buildings and other Structures	Structures and Improvements: True and Full Value of Machinery Attached to Real Estate	Total True and Full Value of Lands Including All Structures Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 2C	Assessed Value of Remainder at 40 Per Cent Class 4	Total Assessed Value of Lands Including All Structures Improvements and Machinery	Equalized Values: 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	Sold for Taxes
		Railroad Addition (Platted from Min. Plat Sec. 27-112-29)					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
C. A. Bangey	5	1		1													
Ernest B. Tate	5	2		2													
B. B. Ralph	5	3		3													
I. L. Teate	5	4		4													
Harry Pamp (Harry Pine)		5		5													
Sam Pine		6		6													
		7		7													
Teate Bros & Co	5	8		8													
		9															
		10															
		11															
		12															
		13															
		14															
		15															
		16															
		17															
		18															
		19															
		20															
		Grand Total →															

Cass County, Minnesota, for Taxes for the Year 1937.

Valuation by School Districts as Equalized by Tax Commission: District No. / Rate	Special Taxes: Ditch No.	Total General Tax	Total Ditch Tax	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1938	June Settlement 1938	Penalty	November Settlement 1938	Penalty	Collections in First Monday in January 1939	Penalty	Delinquent on First Monday in January 1939	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
Sold in for the State					1														
Sold in for the State					2														
Sold in for the State					3														
Sold in for the State					4														
18		248	05	253	5											253		277	
5		69	01	70	6	PAID IN FULL	JUN 11 1938		5	89		435							
26		358	07	365	7	PAID IN FULL	JUN 11 1938												
Sold in for the State					8														
					9														
					10														
					11														
					12														
					13														
					14														
					15														
					16														
					17														
					18														
					19														
					20														
~~127~~ 46		675	3	688															
2084		28726	271	28997															