

ASSESSMENT & TAX LIST

Vill. of Roy River

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

Ray E. Mix, Assessor of the Village of Bay River, County, Minn., April 27, 1939

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1939, 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 prescribing your duties hereto annexed.

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 Mason's Minnesota Statutes of 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 by the owner thereof, or by the trustee, guardian, receiver, administrator or executor of the estate of the owner, or by the person having such property in charge.

Sec. 2003. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the town or district where his business is carried on, and the same shall be listed and assessed in the town or district where the same is carried on.

Sec. 2004. Estates of decedents. The personal property of a decedent shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2005. Estates of minors. The personal property of a minor shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2006. Estates of corporations. The personal property of a corporation shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2007. Estates of partnerships. The personal property of a partnership shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2008. Estates of individuals. The personal property of an individual shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2009. Estates of estates. The personal property of an estate shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2010. Estates of trusts. The personal property of a trust shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

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Sec. 2013. Estates of estates. The personal property of an estate shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

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Sec. 2015. Estates of estates. The personal property of an estate shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2016. Estates of trusts. The personal property of a trust shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

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Sec. 2018. Estates of trusts. The personal property of a trust shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2019. Estates of estates. The personal property of an estate shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2020. Estates of trusts. The personal property of a trust shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2021. Estates of estates. The personal property of an estate shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2022. Estates of trusts. The personal property of a trust shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2023. Estates of estates. The personal property of an estate shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2024. Estates of trusts. The personal property of a trust shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2025. Estates of estates. The personal property of an estate shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

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Sec. 2017. Estates of estates. The personal property of an estate shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2018. Estates of trusts. The personal property of a trust shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2019. Estates of estates. The personal property of an estate shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

Sec. 2020. Estates of trusts. The personal property of a trust shall be listed and assessed in the town or district where the same is located, and the same shall be listed and assessed in the town or district where the same is located.

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Village of Bay River

[Signature]

County Auditor.

The county auditor shall annually provide the necessary assessment books and blank forms for 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 known, and, if unknown, so far as they can be ascertained, the number of acres, and the lot or parts of lots, or blocks included in each description of real property. The list of real property shall be assessed and returned to me on the third Monday in APRIL of each year. The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission to receive a copy of the instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive a compensation for such service the sum of four dollars per day for each day necessarily consumed in attending said meeting and mileage at the rate of five 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. If in the warrant of the county seat

Village of Boy River - Unorg. Sch. Dist.

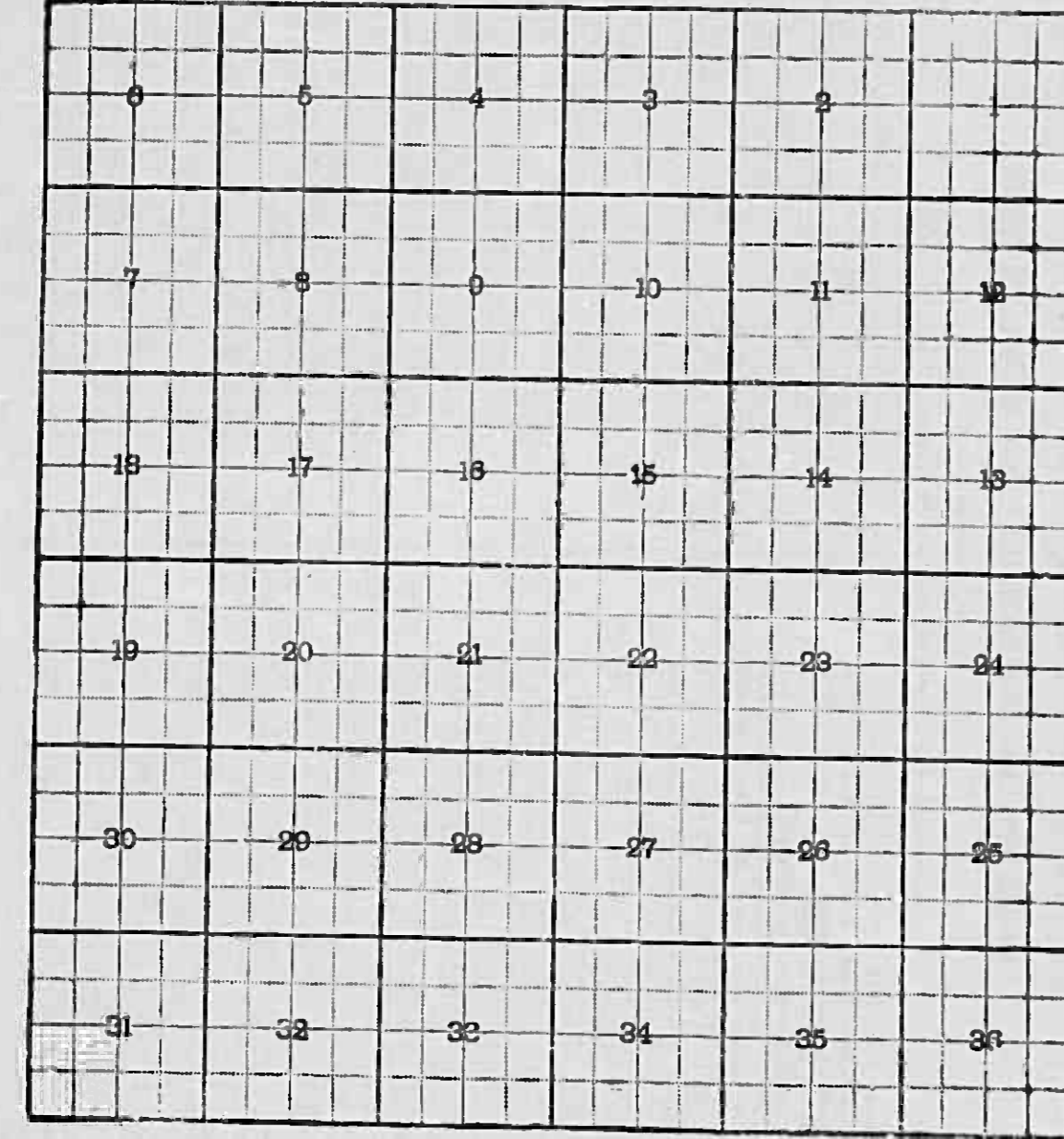
For Convenience of Auditor in Showing Boundaries of School Districts

INDEX TO SECTIONS

SECTION PAGE

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

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



Ass

Cont. to Eric Smith - 2nd Blk. 5 - 1 - 20⁰⁰ ✓
 " " " 6 1 - 30⁰⁰ ✓
 Cont to Olo Johnson Railroad Addn 1 - 30⁰⁰ / Building 90⁰⁰ ✓
 Village of " 4 - 25⁰⁰ / 952⁰⁰ ✓
 BOY RIVER, MINN.

County of, Minnesota, 1939.

| Sec. | Twp. | Range | No. of Acres | Were Trees Originally Planted not more than 20 feet apart each way | Have the Trees been kept in that Condition to replace all that may have died each year | Condition of Trees | REMARKS |
|------|------|-------|--------------|--|--|--------------------|---------|
|------|------|-------|--------------|--|--|--------------------|---------|

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

Assessor. _____
 Dated 1939. _____

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.
Assessor's Return of Taxable Real Property in the _____ **of** _____ **, County of** _____ **, Minn., for the Year 1939.**

FORM 34

Platted Property Assessed at 40 Per Cent of True and Full Value.
 (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.
 (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

DESCRIPTION OF PROPERTY

ASSESSOR'S VALUATIONS

EQUALIZED VALUATIONS

NAME OF OWNER

School District

SUBDIVISION

Sec. or Lot

Twp. or Block

Range

Number of Acres of Land

Acres

100ths

Indicate Homestead

True and Full Value of Lands Exclusive of Structures and Improvements
Dollars

STRUCTURES & 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 \$4,000 at 20% Class 3B
Dollars

Assessed Value of Remainder at 33 1/2 per cent Class 3
Dollars

Total Assessed Value of Lands Including all Structures, Improvements and Machinery
Dollars

Total Assessed Value as Equalized by Board of Review
Dollars

Total Assessed Value as Equalized by County Board
Dollars

Total Assessed Value as Equalized by the Minnesota Tax Commission
Dollars

Auditor's Office, Cass County, Minnesota.

I, J. C. PETERSON, Auditor of Cass County, 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 Bay River in said County for the year 1939.

Witness my hand and official seal this 31 day of December 1939.

(SEAL)

J. C. Peterson
County Auditor.

Treasurer's Office, Cass County, Minnesota.

Received this the first Monday, being the First day of January, A. D. 1940, of J. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Village of Bay River in said County for the year 1939, as specified above, and amounting to \$620.37

Six hundred eighty and 37/100 DOLLARS

H. J. McKeown
M. E. '39
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Village of Bay River in said County for the year 1939, 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 Fourth Paid," "One Half Paid," "Three-Fourths 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.

H. J. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

I hereby certify that on the first Monday in January, 1941, I received of W. T. MCKEOWN, County Treasurer, the Tax List of the Village of Bay River in said County, for the year 1939, and that I have compared the said list with the statements receipted for by said County 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, remain unpaid, is delinquent for said year.

(SEAL)

J. C. Peterson
County Auditor

Assessor's Return

FORM 34

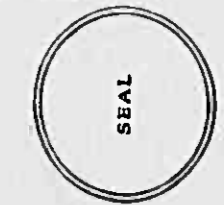
NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS, levied in the Village of Boy River

RATES AND TAXES Cass County, State of Minnesota.

Main data table with columns for Valuation by School Districts, Rate of State Taxes, Rate of County Taxes, Rate of Town/City/Village Taxes, and Taxes Levied. Includes handwritten values and calculations.

Total Levy, \$ 6,542.37. I, L. C. PETERSON, Auditor of said County and State, do hereby certify that the foregoing is a true and correct schedule showing the valuation of all the taxable property in the Village of Boy River in said County, year A. D. 1939. Witness my hand and official seal this 21st day of September, A. D. 1939.



SEAL

2023/21/2028

1943/2/2006

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

Cass County, Minnesota, for Taxes for the Year 1939.

Form 5 C MILLER-BAY COMPANY, MINNEAPOLIS

Platted Real Estate Assessed at 10 Per Cent of True and Full Value; Attached Machinery at 33 1/4 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.

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, and various tax payment columns.

