ASSESSMENT & TAX LIST

Vil. of Boy River

1943

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

George Hanbor CASS County, Minn., APR 9 1943

~~Ray E. Frist~~ Assessor of the Vil. of Bay River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village for the year 1943, 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.

L. C. Emerson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941)

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 with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.22. 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.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, ***.

3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

6. The property of a body politic or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

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 where owner, agent or trustee resides.

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 all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the 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 in the town or district where his business is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district, where the farm is situated. Provided, that if the farm is situated 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 farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated ***.

Sec. 273.37. 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 of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. Estates of decedents. 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. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed 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 appointment.

Sec. 273.47. Property moved between May and July. The owner of personal property removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Department of Taxation ***.

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, 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 make separate statements in like manner of all personal property in his possession or under his control which *** he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity ***.

Sec. 273.65. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .180 per cent, dried analysis, or which is classified by the iron ore trade as silicious, Manganiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three, three "b," and four, as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d" and all unplatted real estate, except as provided by classes one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at 10 per cent of full and true value thereof.

* * * *

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural pursuit shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 273.03, Minnesota Statutes 1941. Assessment; Mode. 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. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before 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 Commissioner of Taxation* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four dollars per day for each day necessarily consumed in attending such 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 *upon the warrant of the county auditor.*

Village of Bay River - Unorg. Sch. Dist.

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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
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Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1943.

FORM 1

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Have Trees been planted in rows on one side of the road, or both way	How long Trees have been planted, or if replanting, how long have they been this 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 348.04, of Minnesota Statutes 1941.

George [illegible] *Assessor.*

Dated 6-23 ..... *1943.*

Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year 1943.

NAMES OF OWNERS	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 all Other Grains	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ..... Mill per Bushel		Total No. Bushels Corn, Barley, Rye, Oats, all Other Grains	★ Tax of ..... Mill Per Bushel		★ Total Tax		REMARKS
											Dollars	Cts.		Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

List of Lands in the Village of Boy River, County of Cass, Minn., for the Year 1943, Which have Become Homesteads or Ceased to be Homesteads *SINCE THE LAST REAL ESTATE ASSESSMENT DATE*

Form 334 Miller-Davis Company, Minneapolis State—Form No. 67

LANDS BECOMING HOMESTEADS										LANDS CEASING TO BE HOMESTEADS								
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Number of Acres of Land			NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Number of Acres of Land	
		SUBDIVISION	Sec. or Lot	Town or Block	Range		Acres	100ths				SUBDIVISION	Sec. or Lot	Town or Block	Range		Acres	100ths
										arnold & rickson	[illegible]		3	4				

Assessor's

FORM 34

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the First Monday (being the 3rd day) of January A. D. 1944, of L. C. Peterson Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Village of Bay River in said County for the year A. D. 1943, as specified above and amounting to Seven hundred thirty 2 25/100 Dollars

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

..... 194

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 1943, 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.

W. T. McKeown
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 1943.

WITNESS my hand and official seal, the ..... day of ..... 1944.

(SEAL) ..... County Auditor.

Auditor's Office, Cass County, Minnesota

..... 194

I hereby certify that on the first Monday in January 1946, I received of ..... County Treasurer, the Tax List of the ..... of ..... in said County for the year 1943; 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.

Assessor's

FORM 34

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Village OF Bay River

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Valuation of Money and Credits (Dollars)	(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 Money and Credits (Dollars)	Rate of State Taxes: State Rev. (Mills)	State Sch'l (Mills)	Tchr. Ins. (Mills)	State Debt (Mills)	Total Rate of State Tax (Mills)	Rate of County Taxes: Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. (Mills)	Sewer (Mills)	(Mills)	Total Rate of County Tax (Mills)	Rate of Town Taxes: Rev. (Mills)	R. & B. (Mills)	Drag Tax (Mills)	State Loan (Mills)	Fire Patrol (Mills)	Cem. (Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)
Vill.			199	2275	473	2947					2	1.7	21.7	4.5	35.7	19.4	6		81.4	6.	6		69.7	5.	5.		91.70
										7.41	4.7																
											5.4																

School District No.	Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Bd. (Mills)	C.O. (Mills)	Bd. (Mills)	(Mills)	Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)	Taxes Levied — Local 1 Mill and Special School Taxes by Districts: Local 1 Mill	Special	State Loan	Dif	C.O.	Bd.	Total School Taxes	All Other Taxes: Funds	Rate	Amounts
Vill.	1.	70.	10.	10.	8.	3.		57.	77.58	20	398	199	199	159	60	1036	State Revenue,		
	1.	40.	10.	10.	5.	3.		71.	245.8	275	10792	2748	2748	2198	824	19786	State School,		
																	Teachers Insurance,		
																	State Debt—Non-Homestead,		974
																	State Debt—Homestead,		354
																	County Revenue,		6395
																	County Road and Bridge,		1356
																	County Welfare,		10373
																	Bonds and Interest		877
																	Sewer		177
																	Town Revenue,		1768
																	Town Road and Bridge,		1768
																	Town Drag,		
																	Town State Loan,		20388
																	Fire Patrol		1474
																	Cemetery		1474
																	School Local 1 Mill,		295
																	School Special,		11390
																	School State Loan,		2947
																	Interest		2947
																	Debt & Interest		2357
																	Debt & Interest		884
										295	11390	2947	2947	2357	884	20820			
																	Notes and Credits		73008

Total Number of Acres 65

Total Levy $ 730.08

State of Minnesota, } ss.
COUNTY OF CASS

I, T. 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 therein for the year A. D. 1943.

Witness my hand and official seal, this 3 day of DEC A. D. 1943

T. L. Peterson
County Auditor.

SEAL

Assessor's

FORM 3/5

NAME OF OWNER

COLLECTIONS OF TAXES OF 1943, Township OF Boy River, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 44	JUNE SETTLEMENT 19 44	NOV. SETTLEMENT 1944	Amount Collected from Nov. 19 to First Monday in Jan. 19	REDUCTIONS	Inflated + Cancellations	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,	204	390	214								
State Debt—Homestead,	63	157	81								
County Revenue,	1131	3847	1847								
County Road and Bridge,	384	590	300								
County Welfare,	1834	4648	2348								
County Bond and Interest,	1011	2545	1294								
Sewer	21	79	40								
Town Revenue,	213	787	400								
Town Road and Bridge,	213	787	400								
Town Drag,											
Town State Loan,	360	908	461								
Park	260	656	333								
Cemetery	260	656	333								
School Local Tuitiff,	52	131	67								
School Special,	2084	4907	2668								
School State Loan,	521	1312	667								
Deficiency	521	1312	667								
C. O.	417	1049	534								
B. & D.	156	394	200								
Money and Credits,											
	13010	32295	16608								11035

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	B.O.	B.&D.			TOTALS
MARCH SETTLEMENT	School District No. Un.	52	2084	521	521	417	156			3751
	Totals									
JUNE SETTLEMENT	School District No. Un.	17	340	170	170	136	51			884
		114	4567	1142	1142	913	343			8221
	Totals	131	4907	1312	1312	1049	394			9105
NOVEMBER SETTLEMENT	School District No.									
	Totals									
NOVEMBER to JANUARY	School District No.									
	Totals									
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

Assessment Roll and Tax List of Unplatted Real Property in the ..... of Cass County, Minnesota, for Taxes for the Year 1943.

Form 4 C [illegible]

Unplatted 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 $1000, 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	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery and 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 $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder all 33⅓ percent 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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
State of Minnesota		SE¼ SW¼ less by. Rt. way NE of by. less 4.79 ac.	29	143	27				Hm												
Fred Carlson		SE¼ SW¼ NE of by. Rt. way less .26 ac.				4	53														
Olaf Johnson Hortense Smith		1 NW¼ SE¼ less Blk. 5				40															
~~Hortense Smith & 575' of N of SW¼ of SE¼ less Bonicks Addn.~~						~~20~~	~~54~~														
Elmer O. Hirsch		.26 ac. of SE¼ SW¼ - NE. of Ry.					26														
State of Minnesota		NE¼ NE¼ less Soo Rt. of way	32	143	27																
State of Minnesota		NW¼ NE¼ less Soo Rt. way & less plats																			
State of Minnesota		8 Lot 2																			
Olaf Johnson		9 S½ of SW¼ of SE¼				12	00														
		10																			
		11																			
		12																			
		13																			
		14																			
		15																			
		16																			
		17																			
		18																			
		19																			
		20																			
						65	37														

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Districts No. ..... Rate ..... Mills	Districts No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 42 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1944	Penalty	November Settlement 1944	Penalty	Collections to First Monday in January 1945	Penalty	Delinquent on First Monday in January 1945	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																						
2	4.29				6.54				6.54											6.54		
3	67				15.12	28			15.40	PAID IN FULL	JUL 14 1944		8811	23.08								
4	33				7.46	14			7.60	PAID IN FULL	JUL 14 1944											
5	70				15.80	30			16.10	PAID IN FULL	JUN 9 1944	6082		16.10								
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
44	29																					
144	176	~~[illegible]~~			4.92	72		Total + Bank total	45.44													
	199	~~[illegible]~~																				
		~~[illegible]~~																				

6.54

Form 3 C

Assessment Roll and Tax List of Platted Real Property in the ..... of Cass County, Minnesota, for Taxes for the Year 1943.

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	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery 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 as one 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 Department of Taxation (Dollars)	Sold for Taxes
1	L. G. Erickson			1	1		Non												
2	"			2	2														SOLD FOR TAXES
3	Fred W. Anderson			3	3														SOLD FOR TAXES
4	"			4	4														
5	~~State of Minnesota~~	J. E. Shaw		5	5														
6	~~State of Minnesota~~	" "		6	6														
7	Fred W. Anderson			7	7														
8	"			8	8														
9	State of Minnesota			9	9														
10	Village of Boy River			10	10														
11	"			11	11														
12	Raymond Doust			12	12														
13	Arnold + Elvena Erickson			13	13														SOLD FOR TAXES
14	" "			14	14														
15	State of Minnesota			15	15														
16	State of Minnesota			16	16														
17	State of Minnesota			17	17														
18	State of Minnesota			18	18														
19																			
20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1944 ($ cts.)	June Settlement 1944 ($ cts.)	Penalty ($ cts.)	November Settlement 1944 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1945 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1945 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	10				246	04			250													
2	8				196	04			200											250		
3	8				196	04			200	1st Half Paid	OCT 24 1944	10476								200		
4	88				2164	36			2200	1st Half Paid / 2nd Half Paid	JUN 7 1944 / OCT 24 1944	5588		1200		1200						
5										2nd Half Paid	JUN 7 1944											
6																						
7	356				8760	150			8900	1st Half Paid / 2nd Half Paid	OCT 24 1944 / JUN 7 1944	10476 / 5588		4450		4450					
8																						
9																						
10																						
11																						
12	12				294	06			300											300		
13	90				2212				2212	PAID IN FULL	JUN 14 1944	8810		2212								
14																						
15																						
16																						
17																						
18																						
19																						
20																						
	90																					
	482				14058	204			14262													
	572																					

Assessment Roll and Tax List of Platted Real Property in the ______ of ______

Form 3-C

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.

Cass County, Minnesota, for Taxes for the Year 1943.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Sold for Taxes
1	Olaf Johnson			1	2	Un	
2	"			2			
3	"			3			
4	"			4			
5	Ray E. Mix			5			SOLD FOR TAXES
6	Erickson Bros.			6			SOLD FOR TAXES
7	Arnold & Elvera Erickson			7			
8	" "			8			
9	" "		W½ of	9			
10	P. L. Spatgen		E½ of	9			SOLD FOR TAXES
11	~~First State Bk, Boy River~~ Olaf Johnson			10			
12	Olaf Johnson			11			
13	"			12			
14	State of Minnesota			13			
15	Enid L. Mix		Lot 14 & S½ of	15			SOLD FOR TAXES
16	O. J. Whitted		N½ of	15			
17	"			16			
18							
19							
20							

Line	Valuation, District No. Un, Rate 245.8 Mills (Dollars)	Rate and Tax Less Homestead Exemption ($ cts.)	State Tax on Non-Homestead 4.2 Mills ($ cts.)	Total Taxes ($ cts.)
1	H. 190	46 70		46 70
2				
3	12	2 94	06	3 00
4	12	2 94	06	3 00
5	60	14 74	26	15 00
6	247	60 72	1 04	61 76
7				
8	156	38 34	66	39 00
9				
10	12	2 94	06	3 00
11	52	12 78	22	13 00
12	12	2 94	06	3 00
13	104	25 56	44	26 00
14				
15	H. 37	9 10		9 10
16	H. 48	11 80		11 80
17				
18				
19				
20				
Totals	H 275; NH 667; 942	231 50	2 86	234 36

Line	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1944	June Settlement 1944	November Settlement 1944	Delinquent on First Monday in January 1945
1	2nd Half Paid 1st Half Paid	NOV 21 1944 JUL 14 1944	11834 8812		23 35	23 35	
2							
3	2nd Half Paid 1st Half Paid	NOV 21 1944 JUL 14 1944	11834 8812		3 00	3 00	
4	2nd Half Paid 1st Half Paid	NOV 21 1944 JUL 14 1944					
5	2nd Half Paid 1st Half Paid	NOV 8 1944 MAY 25 1944	11195 4805		7 50	7 50	
6							61 76
7							
8	PAID IN FULL	JUL 14 1944	8810		39 00		
9							
10							3 00
11	2nd Half Paid 1st Half Paid	NOV 21 1944 JUL 14 1944					
12	2nd Half Paid 1st Half Paid	NOV 21 1944 JUL 14 1944	11834 8812		21 00	21 00	
13	2nd Half Paid 1st Half Paid	NOV 21 1944 JUL 14 1944					
14							
15	2nd Half Paid 1st Half Paid	NOV 8 1944 MAY 25 1944	11196 4805		4 55	4 55	
16	PAID IN FULL	MAR 9 1944	2766	11 80			
17							
18							
19							
20							

Railroad Addition

6476

Form-5 C

Assessment Roll and Tax List of Platted Real Property in the ..... of ..... Cass County, Minnesota, for Taxes for the Year 1943.

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 1.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. 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 Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and all Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads Class 3C (40 per cent) (Dollars)	Assessed Value of Remainder at 40 per cent Class 1 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota		1	1	3	4w												
State of Minnesota		2		2													
State of Minnesota		3		3													
Fred W. Andrison		4		1 4													
~~Herman P. & Ingeborg Larson~~ Fred W. Andrison		5		2													
Arnold Erickson		6		3													
Mary N. Aldrich		7		4													
"		8		5													SOLD FOR TAXES
State of Minnesota		9		6													SOLD FOR TAXES
State of Minnesota		10		7													
Dir. State Land Co.		11		8	section House												
Township of Bog River		12		9	Exempt												
State of Minnesota		13		10													
State of Minnesota		14		11													
State of Minnesota		15		12													
State of Minnesota		16		13													
State of Minnesota		17		14													
State of Minnesota		18		15													
State of Minnesota		19		16													
		20															

Valuations by School Districts as Equalized by Department of Taxation

	District No. 2 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 42.2 Mills	Total General Tax	Special Taxes	Total Taxes
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1									
2									
3									
4	H. 83				2040				2040
5	80				1966	34			2000
6	~~H. 80~~				1966	34			2000
7	H. 38				934				934
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
H	121								
NH	160				6906	68			6974
	281								

	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1944	June Settlement 1944	Penalty	November Settlement 1944	Penalty	Collections to First Monday in January 1945	Penalty	Delinquent to First Monday in January 1945	Total Delinquent Tax and Penalty	Remarks
				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1													
2													
3													
4	2nd Half Paid	OCT 24 1944	10416		1020		1020						
4	1st Half Paid	JUN 7 1944	5580										
5	2nd Half Paid	OCT 24 1944	10416		1000		1000						
5	1st Half Paid	JUN 7 1944	5579										
6	PAID IN FULL	JUL 1 1944	5810		2000								
7	1st Half Paid	JUN 7 1944	5574		467							467 x 514	
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

467

Form 5 C. Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value.

Assessment Roll and Tax List of Platted Real Property in the ..... of ..... , Cass County, Minnesota, for Taxes for the Year 1943.

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	Assessor's Valuation: 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 in Column 4 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 Department of Taxation (Dollars)	Sold for Taxes
1	D. A. Anderson			1	5	Un												
2	Christina Mix			2														
3	"			3														
4	Clarence A. Walker			4														
5	Leo J. Coons	Valdage Gloyhus		5				Exempt										
6	Olaf Johnson			6														
7	Oak Hills Fellowship Inc (Church)			7		Exempt												
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		

	Validations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 26.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 4½ Mills	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1944	June Settlement 1944	Penalty	November Settlement 1944	Penalty	Collections to First Monday in January 1945	Penalty	Delinquent as First Monday in January 1945	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	4.20				492				492	1	2nd Half Paid	OCT 24 1944	10417										
											1st Half Paid	MAY 31 1944	5044		246		246						
2	8				196	04			200	2	PAID IN FULL	JUL 14 1944	7805										
3	4.75				1844				1844	3	PAID IN FULL	JUL 14 1944	7805		2044								
4	40				984	18			1002	4												1002	1002
5	28				688	12			700	5	1st Half Paid	NOV 21 1944	11834									700	Village property
6	82				2016	24			2050	6	2nd Half Paid	JUL 14 1944	8417		1025		1025						
7										7													
8										8													
9										9													
10										10													
11										11													
12										12													
13										13													
14										14													
15										15													
16										16													
17										17													
18										18													
19										19													
20										20													
	4.95																						
	74.58				6220	60			6288														
	253																						

17 02

Form 5 C

Assessment Roll and Tax List of Platted Real Property in the ..... of .....

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.

Cass County, Minnesota, for Taxes for the Year 1943.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Subject to Ad Valorem Tax (Dollars)	Total True and Full Value of Land Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads to be Taxed 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 Department of Taxation (Dollars)	Sold for Taxes
			Bonick's Addition															
1	Harry Camp			1	1	Un												SOLD FOR TAXES
2	"			2														SOLD FOR TAXES
3	"			3														SOLD FOR TAXES
4	"			4														SOLD FOR TAXES
5	"			5														SOLD FOR TAXES
6	"			6														SOLD FOR TAXES
7	"			7														SOLD FOR TAXES
8	Fred W. Anderson		Outlot	A														SOLD FOR TAXES
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		

	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 24.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	State and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 42 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)
1	4				98	–						98
2	2				50	–						50
3	2				50	–						50
4	2				50	–						50
5	28				688	12						700
6												
7	4				98	–						98
8	50				1230	22						1252
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
24	90				2264	34						2298

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1944 ($ cts.)	June Settlement 1944 ($ cts.)	Penalty ($ cts.)	November Settlement 1944 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1945 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1945 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1											98		
2											50		
3											50		
4											50		
5											700		
6													
7											98		
8	2nd Half Paid	OCT 24 1944	10416		626		626						
	1st Half Paid	JUN 7 1944	5586										
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

Form 5 C

Assessment Roll and Tax List of Platted Real Property in the ..... of ..... Cass County, Minnesota, for Taxes for the Year 1943.

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	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structure 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 Improvements, Structures, and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes
			Railroad Addition															
			(Platted from NW¼ NE¼ S. 33-143-27)															
	~~State of Minnesota~~	Conk to Olaf Johnson		1		Un												
	State of Minnesota			2														
	State of Minnesota			3														
	Olaf Johnson			4														
	George Pence			5														
	Sam Land			6														SOLD FOR TAXES
	"			7														
	"			8														
	"			9														
				10														
				11														
				12														
				13														
				14														
				15														
				16														
				17														
				18														
				19														
				20														

Valuations by School Districts as Equalized by Department of Taxation

	District No. Lee	District No.	District No.	District No.	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 42 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1944	June Settlement 1944	Penalty	November Settlement 1944	Penalty	Collections to First Monday in January 1945	Penalty	Delinquent on First Monday in January 1945	Penalty	Total Delinquent Tax and Penalty	Remarks
	Land Value	Rate ..... Mills	Rate ..... Mills	Rate ..... Mills																			
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																							
2	48				1180	20			1200	2nd Half Paid 1st Half Paid	NOV 21 1944 JUL 14 1944	11934 8812		600 ✓		600 ✓							
3																							
4																							
5	40				984	18			1002	2nd Half Paid 1st Half Paid	NOV 21 1944 JUL 14 1944	11935 8812		501 ✓		501 ✓							
6	H. 12				294				294	PAID IN FULL	MAY 26 1944	5260		294 ✓									
7																							
8	H. 35				860				860	PAID IN FULL	MAY 25 1944	4666		860 ✓									
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20	~~H.~~ 49 ~~H.~~ 35 H. 1638 H.H. 1627 2275 CT				3318	38			3356														
					55916	698			56614														