ASSESSMENT & TAX LIST

Vil. of Boy River

1944

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, Minn., APR 6 1944.

Leo Blandon Assessor of the Vil. of Boy River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Vil. *for the year 1944, 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.

[illegible signature]

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

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

Sec. 273.36. Personal property of electric light and power companies 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 matter 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.

Sec. 168.06, Sub. 7. Motor Vehicles which have been *** frozen *** by the Federal Government *** shall be assessed and valued at 5 per cent of the true and full 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.*

Vill. of Boy River

Bay River Village - 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

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	

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	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ½ Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of ½ Mill Per Bushel		★ Total Tax		REMARKS
					Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

Assessor's Return of Exempt Real Property in the Vil of Bay River County of , Minnesota, for the Year 1944

FORM 2. MINNESOTA TAX COMM. 1944-45

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	DESCRIPTION: Sec. or Lot	DESCRIPTION: Town or Block	DESCRIPTION: Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	ASSESSOR'S VALUATIONS: STRUCTURES AND IMPROVEMENTS: True and Full Value of Land Under Improvements and other Structures Dollars	ASSESSOR'S VALUATIONS: STRUCTURES AND IMPROVEMENTS: True and Full Value of Structures Not Attached to Real Estate Dollars	ASSESSOR'S VALUATIONS: Total True and Full Value of Lands Including all Structures and Improvements Dollars	ASSESSOR'S VALUATIONS: Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	REMARKS
Village of Bay River	Orig. Plat	204	1		25X135	1 lot	Village Hall	60	1200		1260	504	
Township of Bay River	Orig. Plat	9	4				Township Hall	20	50		70	28	
Village of Bay River	S. Orig. Plat	5	5				Street	30			30	12	
Oak Hills Fellowship, Inc.	Orig. Plat	7	5				Church	50	300		350	140	
											1710	684	

Assessor's Return of

FORM 2

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this on first Monday (being the 2nd day) of January, A. D. 1945, 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. 1944, as specified above and amounting to ..... Dollars 100

W. J. Rowell
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

Jan. 7, 1946

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 1944, 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,

Paul A. Jorgell
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 1944.

WITNESS my hand and official seal, this ..... day of ..... 1945.

(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 1944; 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 Return of

FORM 2

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Village OF Boy River

COUNTY OF CASS, STATE OF MINNESOTA

NAMES OF OWNERS	School District No.	VALUATION BY SCHOOL DISTRICTS: 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	Mills	Total Rate of State Tax Mills	RATE OF COUNTY TAXES: Rev. Mills	R. & B. Mills	Wel-fare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	RATE OF TOWN TAXES: Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Fire Mills	Mills	Mills	Mills	Total Rate of Town Tax Mills
	1			222	2198	963	3383						156	21.9	6.3	35.	19.8			83.	14.8	6.		25.5	5					61.3
								N.H.					394																	
													45																	

School District No.	Local 1 Mill Mills	Special Mills	State Loan Mills	Def. Mills	C.O. Mills	Bd. & I. 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	Def.	C.O.	Bd. & I.	Total School Taxes	ALL OTHER TAXES: FUNDS	Rate	Amounts
1	20.	10.	23	14	3		52.3	198.14	22	444	222	51	3 355	67	1161	State Revenue,		
1	40.	10.	23	14	3		72.3	218.14	316	12664	3161	707	60 58	948	22854	State School,		
																Teachers Insurance,		
																State Debt—Non-Homestead,		792
																State Debt—Homestead,		531
																County Revenue,		7410
																County Road and Bridge,		2130
																County Welfare,		11842
																Bonds and Interest		6700
																Town Revenue,		5008
																Town Road and Bridge,		2030
																Town Drag,		
																Town State Loan,		1210
																Fire		1692
																School Local 1 Mill,		338
																School Special,		13088
																School State Loan,		3383
																Deficiency		778
																Co. Tax Collect		5413
																Bond & Interest		1015
									338	13088	3383	778	5413	1015	24015			74160

Total Levy, $ 74160

Total Number of Acres 60

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 Boy River, in said County, the several rates of Taxation and Totals of the several Tax Funds levied therein, for the year A. D. 1945.

Witness my hand and official seal, this 25 day of Dec A. D. 1945

J. L. Peterson
County Auditor

State of Minnesota, } ss.
COUNTY OF CASS

SEAL

Assessor's Return of

FORM 2

NAMES OF OWNERS

COLLECTIONS OF TAXES OF 1914 Village OF Boy River, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1914	JUNE SETTLEMENT 19 15	NOV. SETTLEMENT 19	Amount Collected from Nov. 19 to First Monday in Jan. 19	REDUCTIONS		Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS		Total Uncollected to First Monday in January, 19
State Revenue,											
State School,											
Teachers Insurance,											
State Debt—Non-Homestead,	226	243									
State Debt—Homestead,	171	185									
County Revenue,	169	2603									
County Road and Bridge,	1186	949									
County Welfare,	2722	4369									
County Bond and Interest,	1528	2354									
Town Revenue,	1147	1759									
Town Road and Bridge,	463	714									
Town Drar.											
Town State Loan,	2739	4220									
FNE	386	594									
School Local 1 Mill,	77	120									
School Special,	3086	4607									
School State Loan,	772	1189									
Deficiency	177	273									
C.D.	1235	1902									
D-J	231	356									
	17059	26028									

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.D.	D-J				TOTALS
MARCH SETTLEMENT	School District No. Un	77	3086	772	177	1235	231				5578
	Totals	77	3086	772	177	1235	231				5578
JUNE SETTLEMENT	School District No. Un	120	4607	1189	273	1902	356				8447
	Totals	120	4607	1189	273	1902	356				8447
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 Village of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1944.

Form 1 C Buckbee-Mears Company, Minneapolis

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 $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	Hdths	No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands and Buildings including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 per cent, Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands and Buildings 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 Department of Taxation	SOLD FOR TAXES
	State of Minnesota	NE¼ of NW¼ Less Hwy R/W Less V-acre NE of Hwy		34	143	27				Yes	↔										
	Fred Carlson	NE¼ of SW¼ NE of Hwy R/W Less 2 acres					4	53		yes	105 100	47 45		152 145	30 29		29				
	Hortense Smith	3 NW¼ of SE¼ ~~[illegible]~~					40			No	252 240 / 480			252 240		84 80 / 160	80 / 160				
	"	E.675' of W½ of SW¼ of NE¼ ~~[illegible]~~					~~741~~			-	28 27			28 27		9 9	9				
	Elmer A. Tuel	5 Lt 1 Less of E½ of NW¼ NE of Hwy					56			No	32 30	189 180		221 210		74 70	70				
	State of Minnesota	NE¼ N 80' Less Sec R/W Hwy		32	143	27				~~No~~	~~30~~	~~180~~		~~210~~		~~70~~	~~70~~				
	State of Minnesota	NW¼ NE¼ Less Sec R/W Hwy & Incplat																			
	State of Minnesota	8 Lot 2																			
	Olaf Jackson	9 ~~Lot 1 of Sec 1 of 18~~					~~549~~			No	76 ~~144~~ 72			76 ~~144~~ 72		25 24 / ~~48~~ 48	24 / ~~48~~				
		& Incplat 10 Lots 6 & 7 of Blk 1 of Bay Lake Park																			
		11																			
		12																			
		13																			
		14																			
		15																			
		16																			
		17																			
		18																			
		19																			
		20																			
		Total					6535				469 / 487	225		694 / 1006	29	183 / 287	212 / 316				
											493	236		729	30	192					

Frank Tuel

Cass County, Minnesota, for Taxes for the Year 1944.

	VALIDATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. Var. Rate 1½ Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 2¾ Mills	TOTAL GENERAL TAX	SPECIAL TAXES	TOTAL TAXES	PAID: Month Day Year	WHEN PAID	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	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																						1
2	11 30				594				594		PAID IN FULL NOV 19 1945	11607								594		2
3	84				1664	26			1690		PAID IN FULL OCT 30 1945	11492				18 90	65					3
4	9				178	02			180		PAID IN FULL NOV 19 1945											4
5	74				1466	22			1488		PAID IN FULL OCT 30 1945											5
6							~~Abatt~~		2313		PAID IN FULL MAY 23 1946	5102		1488						2313		6
7											Aud. Acres.	11/13/45										7
8																						8
9	25				496	08			504											504 / 504		9
10																						10
11																						11
12																						12
13																						13
14																						14
15																						15
16																						16
17																						17
18																						18
19																						19
20																						20
	4 30 / NH 192 / 222				4398	58			4486													

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

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

FORM 5 C Revised 1943 Compiled

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	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 Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Non-Homesteads Permanently Attached Machinery at 33⅓ 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 Values as Equalized by the Board of Review (Dollars)	Total Assessed Values as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	L. G. Erickson			1	1	na	no	25			25			10	10	+			SOLD FOR TAXES
2	"			2			"	20			20			8	8				SOLD FOR TAXES
3	Fred W. Anderson			3			"	20			20			8	8				
4	"			4			"	20	200		220			88	88				
5	J. E. Shaw			5			"	20			20			8	8				
6	"			6			"	20			20			8	8				
7	Fred W. Anderson			7			"	45 40	800		845			338	338				
8	"			8			"	45			45			18	18				
9	State of Minnesota			9															
10	Village of Bay Cities - Exempt			10			n												
11	" " "			11															
12	Raymond Carlat			12			no	30			30			12	12				SOLD FOR TAXES
13	Arnold - Elmira Erickson			13			yes	32			32	8		+	8				
14	"			14			"	28	296		324	81			81				
15	~~State of Minnesota~~ Arnold & Elmira Erickson			15															
16	State of Minnesota			16															
17	State of Minnesota			17															
18	State of Minnesota			18															
19																			
20																			
								305	1296		1601	89		498	587				

Cass County, Minnesota, for Taxes for the Year 1944.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 21 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 29½ Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1945 ($ cts.)	June Settlement 1945 ($ cts.)	Penalty ($ cts.)	November Settlement 1945 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1946 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1946 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		10			218 07				220	1											220		
2		8			174 07				176	2											176		
3		8			174 07				176	3	2nd Half Paid 1st Half Paid	OCT 16 1945 MAY 31 1945	(8515) 4454		1061		1061						
4		88			1920 26				1946	4	2nd Half Paid 1st Half Paid	OCT 16 1945 MAY 31 1945	(8515) 4454										
5		8			174 07				176	5	PAID IN FULL	JAN 23 1945	2945	352									
6		8			174 07				176	6	PAID IN FULL	JAN 23 1945											
7		338			7324 100				7424	7	2nd Half Paid 1st Half Paid	OCT 16 1945 MAY 31 1945	(8515) 4454		3936		3936						
8		18			392 06				398	8	2nd Half Paid 1st Half Paid	OCT 16 1945 MAY 31 1945	(8515) 4454										
9										9													
10										10													
11										11													
12		12			262 04				266	12											266		
13	14	8			174				174	13	2nd Half Paid PAID IN FULL	OCT 29 1945 JUL 10 1945	(1037) (6546)		971		971						
14	14	81			1768				1768	14	2nd Half Paid PAID IN FULL	OCT 29 1945 JUL 10 1945											
15										15													
16										16													
17										17													
18										18													
19										19													
20										20													
	14	84																					
	14	491			12804	14			12950														
		587																					

Assessment Roll and Tax List of Platted Real Property in the Village of Boy 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; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Structures & Improvements: True and Full Value of Structures and Other Structures (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate (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	Remarks
1	Olaf Johnson			1	2		no yes	48			48	12			12					
2	"			2			no	32	680		712	178			178					
3	"			3			no	32			32	08		12	20					
4	"			4			no	28			28	07		13	20					
5	Ray E. Mill			5			no	30	100		130			52	52					
6	Erickson Bros			6			no	30	300		330			132	132				SOLD FOR TAXES	
7	Arnold + Elvina Erickson			7			no	30	275		305			122	122					
8	"			8			no	30			30			12	12					
9	"		W½ of	9			no	15			15			6	6					
10	P. L. Spatgen		E½ of	9			no	15	15		30			12	12				SOLD FOR TAXES	
11	Olaf Johnson			10			no	30	100		130			52	52					
12	"			11			no	30			30			12	12					
13	"			12			no	60	200		260			104	104					
14	State of Minnesota			13																
15	~~E. and L. Mott~~ Willie M. Johnson		Lots 1 + S½ of	15			yes	32	116		148	37 ~~47~~			37 ~~47~~					
16	O. J. Whitted		N½ of	15			yes	12			12	3			3					
17	"			16			no	28	152		180	45			45					
18																				
19																				
20																				
								482	1938		2420	~~275~~ 240		~~523~~ 504	803 794					

	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)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 294 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	Total Delinquent Tax and Penalty	Remarks
1	H 12			262				262	1	2nd Half Paid NOV 2 1945 1st Half Paid JUN 8 1945												
2	H 178			3884				3884	2	2nd Half Paid NOV 2 1945 1st Half Paid JUN 8 1945		11378				2739						
3	H 8			174				174	3	2nd Half Paid NOV 2 1945 1st Half Paid JUN 8 1945		9707		2451								
4	H 7			154				154	4	2nd Half Paid NOV 2 1945 1st Half Paid JUN 8 1945												
5	52			1134	16			1150	5	2nd Half Paid OCT 27 1945 1st Half Paid JUL 10 1945		10598 8551		575		575						
6	132			2886	38			2918	6											2918		
7	122			2662	36			2698	7	2nd Half Paid OCT 29 1945 PAID IN FULL JUL 10 1945												
8	12			262	04			266	8	2nd Half Paid OCT 29 1945 PAID IN FULL JUL 10 1945		11037 8570		1548		1548						
9	6			130	02			132	9	2nd Half Paid OCT 29 1945 PAID IN FULL JUL 10 1945												
10	12			262	04			266	10											266		
11	52			1134	16			1150	11	2nd Half Paid NOV 2 1945 1st Half Paid JUN 8 1945		11338				1857						
12	12			262	04			266	12	2nd Half Paid NOV 2 1945 1st Half Paid JUN 8 1945		8909		1857								
13	104			2268	30			2298	13	2nd Half Paid NOV 2 1945 1st Half Paid JUN 8 1945												
14									14													
15	H 37			808				808	15	2nd Half Paid SEP 28 1945 1st Half Paid JUL 10 1945		6985 8551		404		404						
16	H 3			66				66	16	PAID IN FULL 6 1 45		8509		1048								
17	H 45			982				982	17	PAID IN FULL 6 1 45												
18									18													
19									19													
20									20													
	H 390 NH 804 794			17324	150			17474														

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1944.

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 1 C

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	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 up to $4,000 at 40 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ 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	Remarks
1	State of Minnesota			1	2	(W)														
2	State of Minnesota			2																
3	State of Minnesota			3																
4	Fred W Andreas			1	4		yes	32	300		332	13			83					
5	"			2			no	25	175		200			80	80					
6	Arnold Erickson			3			"	25	175		200			80	80					
7	Mary N Aldrich			4			yes	24			24	6			6				SOLD FOR TAXES	
8	"			5			"	24	104		128	32			32				SOLD FOR TAXES	
9	State of Minnesota			6																
10	State of Minnesota			7																
11	Tri State Land Co			8	section line		no	35	205		240			96	96					
12	Township of Bay River			9	Exempt															
13	State of Minnesota			10																
14	State of Minnesota			11																
15	State of Minnesota			12																
16	State of Minnesota			13																
17	State of Minnesota			14																
18	State of Minnesota			15																
19	State of Minnesota			16																
20																				
								165	959		1124	121		256	377					

Cass County, Minnesota, for Taxes for the Year 1944.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 1.6 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax on Non-Homestead Exemption ..... Mills	State Tax on Non-Homestead 24½ Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																						
2																						
3																						
4	H 83				1810				1810	2nd Half Paid	OCT 16 1945 MAY 31 1946	(0315) (4857)		1890		1795						
5	80				1746	24			1770	2nd Half Paid	OCT 16 1945 MAY 31 1946	(0315) (4857)										
6	80				1746	24			1770	2nd Half Paid PAID IN FULL	OCT 29 1945 JUL 05 1945	(1079) (5596)		885		885						
7	H 6				130				130											130		
8	H 32				698				698											698	768	
9																						
10																						
11	96				2094	28			2122	Forfeited to the state										~~2122~~	31.22 cancel	
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
	H 121																					
	NH 256				8224	76			8300													
	377																					

Original

Bent Oaks

Railroad Addition

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1944.

FORM 5 C. BULLER-LA PRINTING, MINNEAPOLIS

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Platted Lots Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dwellings 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 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 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 County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	O. A. Anderson			1	5		Yes	20	60		80	20			20			SOLD FOR TAXES
2	Christina Nix			2			"	20			20	5			5			
3				3			"	20	280		300	75			75			
4	Clarence A. Walker			4			No	30	60		90			36	36			SOLD FOR TAXES
5	Village of Bay River			5	Exempt													SOLD FOR TAXES
6	Olaf Johnson			6			No	30	175		205			82	82			
7	Cass Lake Fellowship Inc. (Church)			7	Exempt													
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
								120	575		695	100		118	218			

Cass County, Minnesota, for Taxes for the Year 1944.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 18.75 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills $ cts.	State Tax on Non-Homestead 24 Mills $ cts.	Total General Tax $ cts.	Special Taxes $ cts.	Special Taxes $ cts.	Special Taxes $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1943 $ cts.	June Settlement 1943 $ cts.	Penalty $ cts.	November Settlement 1943 $ 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		14 20			436						436	1												436	436	
2		14 25			110						110	2	PAID IN FULL	JUL 9 1945		629		1746								
3		14 75			1636						1636	3	PAID IN FULL	JUL 9 1945												
4		36			786	10					796	4	PAID IN FULL	FEB 24 1945		1807		796								
5												5														
6		82			1788	24					1812	6	2nd Half Paid 1st Half Paid	NOV 2 1945 JUN 8 1945		1338 570		906		906						
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														
	# 100 NH 118 218				4756	34					4790															

Bailey's Railroad Addition

Assessment Roll and Tax List of Platted Real Property in the Village of Boy River, Cass County, Minnesota, for Taxes for the Year 1944.

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5 C. Bull-Sim Manual, Minneapolis

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No.	Assessor's Valuation: True and Full Value of Lands (Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and Other Structures	Structures & Improvements: True and Full Value of Identifiably Permanently Attached to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C	Assessed Value of Attached Machinery Permanently Attached Real Estate 33⅓ per cent Class 3	Assessed Value of Remainder at 40 per cent Class 4	Equalized Values: Total Assessed Value of Lands including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by State Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by Department of Taxation	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		Bonicke's Addition																
Harry Camp			1	L	[illegible]	H	12			12	3			3				SOLD FOR TAXES
"			2	"		"	8			8	2			2				SOLD FOR TAXES
"			3	"		"	8			8	2			2				SOLD FOR TAXES
"			4	"		"	8			8	2			2				SOLD FOR TAXES
"			5	"		"	8	52		60	15			15				SOLD FOR TAXES
"			6	"		"	8			8	2			2				SOLD FOR TAXES
"			7	"		"	12			12	3			3				SOLD FOR TAXES
Fred W. Anderson		Outlot	a			710	25	100		125			50	50				
			9															
			10															
			11															
			12															
			13															
			14															
			15															
			16															
			17															
			18															
			19															
			20															
							89	152		241	29		50	79				

Cass County, Minnesota, for Taxes for the Year 1944.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 21.8 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 29¼ ..... Mills	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	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	H 3				66				66	1											66		
2	H 2				44				44	2											44		
3	H 2				44				44	3											44		
4	H 2				44				44	4											44		
5	H 15				328				328	5											328		
6	H 2				44				44	6											44		
7	H 3				66				66	7											66		
8	50				1090	16			1106	8	2nd Half Paid 1st Half Paid	OCT 1 8 1945 MAY 3 1945	8574 14452		553		553						
9										9													
10										10													
11										11													
12										12													
13										13													
14										14													
15										15													
16										16													
17										17													
18										18													
19										19													
20										20													
	H 29 NH 50 79				1726	16			1742														

Assessment Roll and Tax List of Platted Real Property in the Village of Boy River, Cass County, Minnesota, for Taxes for the Year 1944.

FORM 3 C. BOOK PRESS, DULUTH

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Original

Bonick's

Railroad Addition

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homestead Lands up to $1000 at 25 per cent Class 3C	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3	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 County Board of Review	Total Assessed Value as Equalized by the Board of Equalization	Total Assessed Value as Equalized by the Department of Taxation	SOLD FOR TAXES
			Railroad Addition					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
			(Platted from NW¼ NE¼ S 32-143-27)																
1	Olaf Johnson			1			no	30	90		120			48	48				
2	State of Minnesota	Lucy Mitchell		2															
3	State of Minnesota			3															
4	Olaf Johnson			4			no	25	95		120			48	48				
5	George Grace			5			yes	20	24		44	11			11				
6	Sam Land			6			"	20			20	5		5	5				
7	"			7			"	20	84		104	~~26~~		~~41~~	~~26~~ ~~41~~				
8	"			8			"	20			20	5		5	5				
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20								135	293		428	47		96	143				

Cass County, Minnesota, for Taxes for the Year 1944.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 6 Rate 24 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption .....Mills	State Tax on Non-Homestead 24 Mills	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	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.	$ cts.	
1		48			1048	14						1062	2nd Half Paid	NOV 2 1945	(1334)										
2													1st Half Paid	JUN 8 1945	9969		531		531						
3																									
4																									
5		48			1048	14						1062	2nd Half Paid	NOV 2 1945	(1334)										
													1st Half Paid	JUN 8 1945	9969		531		531						
6	H 11				240							240											240	264	
7	H 5				110							110	PAID IN FULL	JUL 10 1945											
8	H 26				568							568	PAID IN FULL	JUL 10 1945	8539		568								
9	H 5				110							110	PAID IN FULL	JUL 10 1945											
10																									
11																									
12																									
13																									
14																									
15																									
16																									
17																									
18																									
19																									
20	H 47 / NH 96 = 143				3124 / 479.58	28 / 450						3152 / 4848													