Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

_____County, Minn., _____1950.

To _____, *Assessor of the* _____ *of* _____

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the _____ *of* _____ *for the year 1950, containing a list of all 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 laws of the State of Minnesota prescribing the duties of the assessor.*

A form of the return to be signed by you is appended in this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

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 money 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 whom he 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. 273.24. 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. If the farm is situated in two or more 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. Subdivision 1. Personal property of pipeline companies engaged primarily 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.

Subdivision 2. The personal property, consisting of the pipeline connections and appurtenances, used primarily in the business of transporting natural gas, gasoline or other petroleum products by pipe lines, shall be listed, valued and assessed by the commissioner of taxation as provided in this section, and apportioned to the municipalities in which such pipe lines are located, in the proportion of such municipality's mileage of such pipe lines to the total mileage of such pipe lines in the state. The commissioner of taxation shall on or before the fifteenth day of November, the commissioner of conservation shall on or before the same date, certify to the commissioner of taxation the total mileage of such pipe lines in each district in which such property is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located, without regard to where the principal or other place of business of the company may be located.

Sec. 273.36. Electric Light and Power Companies. To be assessed where property is located. The personal property of electric light and power companies shall be listed and assessed in any city, village, or township in this state shall be listed and assessed where situated, without regard to where the principal or other place of business of such company may be located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment of personal property with situs outside corporate limits of Villages, Cities, and Boroughs. Subdivision 1. Personal property of electric light and power companies, and of other individuals and partnerships supplying electric light and power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs shall be listed and assessed in the district where situated, except as otherwise provided.

Subdivision 2. Poles, towers, transformers and distribution lines, and equipment attached thereto, having a fixed situs outside the corporate limits of villages, cities and boroughs, except distribution lines taxed as provided in Section 273.40 and 273.41, shall be listed with and assessed by the Commissioner of Taxation in the county where located, and shall be valued and assessed at the rate of one dollar per mile of lines and full value fixed by law; and, on or before the fifteenth day of November, shall certify to the auditor of each county the total number of such poles, towers, transformers and equipment made against such company and person owning such property.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business, and every 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 destitute no profit from its sale.

Sec. 273.24. Manufactures. 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 the manufacture, preparation, or production, manufacturing 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 other 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 and assessing.

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 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 (taxing) property or where it cannot be listed in the county, town, or district where the owner resides, 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 Commissioner 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 request, a list of all such property, and shall make affidavit that the 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. 273.26. Oath; commission under oath. Whenever the assessor shall be of the opinion that the person doing 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, he may assess the property of such person or his principal, according to the best information he can obtain.

Sec. 273.06. 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 also deliver to the person assessed a copy of the statement of assessment of the property so listed.

Sec. 273.20. Assessor may access, examine, 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. 609.05. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law, shall make a false statement regarding any tax or assessment, who shall willfully make any false statement 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 taxed. All property subject to a general property tax shall be taxed only on the net assessed value thereof, as hereinafter provided, and shall be 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. ***

Class 1a. All direct products of the blast and open hearth furnace, and all iron ore, taconite, and taconite products, ready and further processed, shall constitute class 1a and shall be valued and assessed at 18 per cent of the full and true value thereof.

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 "b," stocks of merchandise, of all sorts together with the furniture and fixtures used therewith, manufactures' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided in class two, and all real estate, which is not in character a dwelling or a farm, shall constitute class three and shall be valued and assessed at 38% 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 6. Class 3b. Livestock, poultry, all farm implements and tools (and exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in his agricultural pursuit) shall constitute class three "b" and shall be valued and assessed at 25 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.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes 1945, Section 273.03, as amended. 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 assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of $6.00 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.

The forms in this book are prescribed for the 1950 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Real Estate

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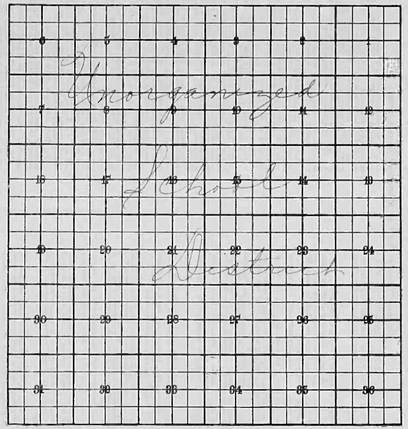
For Convenience of Auditor in Showing Boundaries of School Districts

Village of Bay River

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



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1950.

NAMES OF OWNERS	ADDRESS	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 Dollars	Cts.	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 Dollars	Cts.	* Total Tax Dollars	Cts.	REMARKS

Note * Assessors will not fill these Columns

Real Estate

CORRIGAN FILE

BONICK'S ADDITION

RAILROAD ADDITION

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1950

FORM 2 (Will not suffice if certain, unless ...)

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres: Acres	Acres: Hundredths	FOR WHAT PURPOSE USED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	ASSESSED VALUATIONS: Rural Including Machinery 33⅓%	All Other 40%	REMARKS
Zion Lutheran Church	O.P. Lots 5 &	6	1				church	140	200		340		136	
Lutheran at Bay Lake	O.P. Lots 10 &	11					Town Hall	160	1500		1660		664	
Oakhill Fellowship	O.P. Lot	7	5				church	100	600		700		280	
Unorganized School Dist	O.P. Lot	2	5				School	500	4500		5000		2000	

Real Estate

BONICK'S ADDITION

RAILROAD ADDITION

Assessor's Return of Exempt Real Property in the ..... of ..... County of ..... , Minnesota, for the Year 1950

FORM 3 [illegible]

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	ASSESSED VALUATIONS: Rural Including Machinery 33⅓%	All Other 40%	REMARKS

SUMMARY OF TAX COLLECTION

Original Levy	$ 909.86	
Additions	$	
		$ 909.86
Abatements		$
		$ 909.86

COLLECTIONS

March Settlement	$ 180.18	
June Settlement	$ 450.69	
November Settlement	$ 222.83	
January Settlement	$	$ 853.70
		$
Over Collected	$	
Under Collected	$ .04	
Delinquent	$ 56.12	$ 56.16
Total		$ 909.86

Real Estate

COLUMBIA PARK

DOUTK'S ADDITION

RAILROAD ADDITION

Assessor's Retur

FORM 2 [illegible]

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd *day) of January, A. D. 1951, of* L. C. Peterson *, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the* Village *of* Boy River *in said County for the year A. D. 1950, as specified above and amounting to* ..... *Dollars* 100

Paul D. Jewell, by F. M. P.
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 1950.*

WITNESS my hand and official seal, the ..... *day of* ..... *1951.*

(SEAL) ..... *County Auditor.*

..... *195*.....

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Village *of* Boy River *in said County for the year 1950, 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,

..... *County Treasurer.*

Auditor's Office, Cass County, Minnesota

..... *195*.....

I hereby certify that on the first Monday in January 1952, I received of ..... *County Treasurer, the Tax List of the* ..... *of* ..... *in said County for the year 1950; 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.*

Real Estate

OVERTURN BEAT

TOLLE'S ADDITION

RAILROAD ADDITION

Assessor's Retur

FORM 2 municipalities

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Village OF Bay River

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Agricultural Lands (Dollars)	Non-Agricultural Lands (Dollars)	Personal Property (Dollars)	Total Value of all Property except Money and Credits (Dollars)	Total Rate of State Tax (Mills)	Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. (Mills)	Cud. Emg. Ret. (Mills)	Total Rate of County Tax (Mills)	Rev. (Mills)	R. & B. (Mills)	Drag Tax (Mills)	State Loan (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)
Ten	—	3005	1426	4431	H. 4.12	25.8	13.6	42.4	16.7	.4	98.9								None
					N. H. 4.40														
					8.52														

School District No.	Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation (Mills)	Cud. Emg. Ret. (Mills)	C.O. (Mills)	B.&I. (Mills)
Ten	1.	15.	50.		3.	.25	10.	5.	
	1.	30.	50.		3.	.25	10.	5.	

School District No.	Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)	Local 1 Mill	Special	State Loan	Def.	Trans.	Cud. Emg. Ret.	C.O.	B.&I.	Total School Taxes	Funds	Rate	Amounts
Ten	84.25	187.27									None	State—Non-Homestead,		1366
	99.25	202.27	442	132.93		221.55	13.9	11.1	44.31	22.16	439.77	State—Homestead,		1826
												County Revenue,		14450
												County Road and Bridge,		6025
												County Welfare,		18786
												Bonds and Interest		700
												Cud. Emg. Ret.		176
												Town Revenue,		
												Town Road and Bridge,		
												Town Drag,		None 4087.77
												Town State Loan,		
												School Local 1 Mill,		442
												School Special,		132.93
												School State Loan,		
												Deficiency		221.55
												Tuition		
												Transportation		13.9
												Cud. Emg. Ret		11.1
												C.O.		44.31
												B.&I.		22.16
														439.77
														4078.6

Assessed Value	Rural	All Other	Personal Property	Total
Homestead		1340		1340
Non-Homestead	155	1530	1426	3091
Total	155	2870	1426	4431

Total Taxes Real Estate 615.14
Pers. Prop. 394.72
Total 909.86

Total Levy: $ 9.09

Total Number of Acres 64.79

State of Minnesota, } ss
COUNTY OF CASS

I, A. C. Pellerin, 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 listed thereon, for the year A. D. 1920.

Witness my hand and official seal, this 3 day of December A. D. 1920.

A. C. Pellerin
County Auditor.

SEAL

COLLEGE PLACE
BAKER'S ADDITION
RAILROAD ADDITION

Real Estate

Assessor's Retur

FORM 5 MINNESOTA, 1909

NAMES OF OWNERS

COLLECTIONS OF TAXES OF 195 0 , Village OF Boy River , CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 195 7	JUNE SETTLEMENT 19 51	NOV. SETTLEMENT 195 51	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—Non-Homestead,	336	945	801	None					
State—Homestead,	360	616	448						
County Revenue,	2255	5670	2807						
County Road and Bridge,	1178	2487	1471						
County Welfare,	3767	9318	4675						
County Bond and Interest,	1460	3670	1815						
Pub. Exp. Rd.	35	88	43						
Town Revenue,									
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,	87	220	109						
School Special,	2623	6593	3260						
School State Loan,									
Deficiency	4371	10989	5434						
Tuition									
Transportation	262	659	326						
Pub. Exp. Rd.	22	55	27						
C.O.	874	2198	1087						
B+S	437	1099	543						
	18118	45068	22283						

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Deficiency	Pub. Exp. Rd.	C O	B+S		TOTALS
MARCH SETTLEMENT	School District No. 14 Un	87	2623		262	4371	22	874	437		8676
	Totals	87	2623		262	4371	22	874	437		8676
JUNE SETTLEMENT	School District No. 14 Un	220	6593		659	10989	55	2198	1099		21813
	Totals										
NOVEMBER SETTLEMENT	School District No. 14 Un	109	3260		326	5434	27	1087	543		10786
	Totals	109	3260		326	5434	27	1087	543		10786
NOVEMBER to JANUARY	School District No.										
	Totals										
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

Real Estate

CASS COUNTY
SMITH'S ADDITION
RAILROAD ADDITION

Real Estate

Form 3C

Assessment Roll and Tax List of Real Property in the ~~Village~~ of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	Inf. over Homestead Tax on Rg	Inf. over Agricultural Tax on Rg	No. School District	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	State of Minnesota		SE¼ of SW¼ less Ry. Re-Hwy + less 4.79 acs. NE of Ry.	29	143	27			Use														
2	Leon H. + Doris Hook		1.33 acs. of SW¼ - NE of Ry. RE. Hwy.				1	33	Yes			100	52 / 44		152 / 144			38 / 36			36	38	
3	Norteman Smith		NW¼ of SE¼				40		Yes			240			240		80				80		
4	" "		E.575' of N½ of SW¼ of SE¼ .26 acs. of SE¼ of SW¼				9	41				54			54		18				18		
5	Virgil R. Dickson		NE of Ry.					06	Yes			80	256 / 220		256 / 300			85 / 75			75	89	
6	Mary Duffron W. Matilda Dickson		W. 272' of SE¼ of SW¼ NE of Ry.	29			3	20				100	204 / 88		204 / 188			51 / 47			47	51	
7	State of Minnesota		NE¼ of NE¼ less Soo Rd. Hwy	32	143	27																	
8	~~State of Minnesota~~ Harvey E. + Carmen J. Courtneyman		NW¼ of NE¼ less plats + Soo Ry.																				
9	State of Minnesota		Lot 2																				
10	Olaf Johnson		SW¼ of SE¼ less Ry. + less plat + less E.515' of N½ of SW¼ of SE¼	29	143	27	10	59	Yes			111			111		37				37		
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
							64	79				1135	492 / 402		1117 / 1037		135	178 / 158			273	313	

Cass County, Minnesota, for Taxes for the Year 1950.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate 202 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to Plus Monday in January 1952	Penalty	Delinquent as First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2	SOLD FOR TAXES		1 38					768			768											768		
3			80					1618	36		1654	PAID IN FULL	OCT 8 1951	13334				1654	58					
4			18					364	08		372	PAID IN FULL	OCT 8 1951	13334				372	13					
5			1 89					18 00			1800	2nd Half Paid / 1st Half Paid	OCT 31 1951 / OCT 8 1951	13354 / 9721				900	27					
6			1 51					1032			1032	PAID IN FULL	FEB 27 1951	2498	1032									
7																								
8																								
9																								
10			37					748	16		764	2nd Half Paid / Int. Rec Paid	OCT 31 1951 / MAY 31 1951	14019 / 7427		382		382						
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
			#178 / 135 / 313					6330	60		6390				1032	382		4208				768		

ORIGINAL PLAT

TOWNSITE

BONTON'S ADDITION

RAILROAD ADDITION

Assessment Roll and Tax List of Real Property in the Village of Boy River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax by	Indicate Agricultural Tax by	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value in Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~State of Minnesota~~ L. D. Erickson		Original Plat	1	1				Un														
2	~~State of Minnesota~~ L. D. Erickson			2																			
3	~~Fred W.~~ Anderson			3					2a			20			20				8		8		
4	Mary Lee Erickson & Olaf E. Erickson			4					2a			20	200		220			55			55	65	
5	Zion Lutheran Church of Boy River			5																			
6	" " "			6																			
7	Olaf E. & Mary Lee Erickson			7					2a			60	760		820			24	304		328		
8	" " "			8					"			30	100		130				302		302	386	
9	" " "			9					"			30			30				12		12		
10	Village of Boy River			10																			
11	" "			11																			
12	Arnold & Elverna Erickson			12					2a			24			24			6			6		
13	" " "			13					"			28			28			7			7		
14	" " "			14					"			28	300		328			82			82	92	
15	" " "			15					"			28			28			7			7		
16	" " "			16					"			28			28			7			7		
17	~~State of Minnesota~~ Ray E. Mix			17																			
18	~~State of Minnesota~~ Ray E. Mix			18																			
19	Olaf Erickson		W. 60' of Lots 5 & 6						"			28			28			7			7		
20													1560		1784			196	440				
												324	1300		1624			711	376		847	636	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 2a Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes		Paid: When Paid: Month Day Year	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3				8				162	04		166	3	2nd Half Paid OCT 1 1951 / 1st Half Paid MAY 31 1951	26 53 / 8212		83		83						
4				1165				1314			1314	4	2nd Half Paid OCT 1 1951 / 1st Half Paid MAY 31 1951	26 53 / 8212		657		657						
5												5													
6												6													
7				24				486	10		496	7	2nd Half Paid OCT 1 1951 / 1st Half Paid MAY 31 1951	26 54 / 8212		248		248						
8				396				8010	174		8184	8	2nd Half Paid OCT 1 1951 / 1st Half Paid MAY 31 1951	26 54 / 8212		4092		4092						
9				12				242	06		248	9	2nd Half Paid OCT 1 1951 / 1st Half Paid MAY 31 1951	26 54 / 8212		124		124						
10												10													
11												11													
12				16				822			122	12	PAID IN FULL MAY 31 1951	10624		122									
13				17				142			142	13	PAID IN FULL MAY 31 1951	10624		142									
14				197				1962			1962	14	PAID IN FULL MAY 31 1951	10624		1962									
15				17				142			142	15	PAID IN FULL MAY 31 1951	10624		142									
16				17				142			142	16	PAID IN FULL MAY 31 1951	10624		142									
17												17													
18												18													
19				17				142			142	19	2nd Half Paid OCT 1 1951 / 1st Half Paid MAY 31 1951	26 52 / 8212		71		71						
20				2196 / 1560 / 636				12866	194		13060	20				7785		5275							

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

Cass County, Minnesota, for Taxes for the Year 1950.

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations — Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Original Plat																				
George W. Collins			1	2					Yes		40			40			10			10		
" "			2						"		28			28			7			7		
" "			3						"		28	1116 / 680		944 / 708			277 / 177			277	211	
" "			4						"		28			28			7			7		
Ray E. Mix			5						"		30	526 / 270		556 / 300			89 / 75			75	89	
Ray E. Mix			6					1	"		28			28			7			7		
Arnold & Elverna Erickson			7						No		25	360 / 300		385 / 325				154 / 130		130	154	
" " "			8						"		25			25				10		10		
" " "		W½ of	9						"		12	23 / 18		35 / 30				14 / 12		12	14	
" " "		E½ of	9						"		15			15				6		6		
W. R. Wilson			10						Yes		30	122 / 102		152 / 132			38 / 33			33	38	
" "		N½ of	11						"		16			16			4			4		
Alfred L. Iverson & Lola M. Iverson		E½ of	11						"		40	100 / 140		140 / 180			35			35	40	
" " "			12						"		60	210 / 170		270 / 230				108 / 92		92	108	
State of Minnesota			13																			
Estella M. Johnson		Lot 19 & E½ of	15						No		30	145 / 120		175 / 150				70 / 60		60	70	
Verna M. Frame		N½ of	15						Yes		12			12			3			3		
" "			16						"		80	162 / 134		192 / 164			48 / 41			41	48	
			19																			
			20																			
											447	2314 / 1784		2761 / 2311			664 / 597	362 / 310		709	826	

In whose name assessed	Sold for taxes	Valuations by school districts as equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 40 Mills	Special Taxes	Total Taxes	Paid	When paid: Month Day Year	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections the First Monday in January 1952	Penalty	Delinquent in First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			110					202			202	1 PAID IN FULL	MAY 31 1951	10627		202								
2			17					142			142	2 PAID IN FULL	MAY 31 1951	10627		142								
3			1211					4268			4268	3 PAID IN FULL	MAY 31 1951	10627		4268								
4			17					142			142	4 PAID IN FULL	MAY 31 1951	10627		142								
5			189					1800			1800	5 PAID-IN-FULL	MAY 7 1951	5931		1800								
6			17					142			142	6 PAID-IN FULL	MAY 7 1951	5931		142								
7			154					3114	68		3182	7 PAID IN FULL	MAY 31 1951	10624		3182								
8			10					202	04		206	8 PAID IN FULL	MAY 31 1951	10624		206								
9			14					284	06		290	9 PAID IN FULL	MAY 31 1951	10624		290								
10	SOLD FOR TAXES		6					122	06		128	10											128	
11			38					768			768	11 PAID IN FULL	MAY 10 1951	6570		768								
12			4					80			80	12 PAID IN FULL	MAY 10 1951	6570		80								
13			40					510			510	13 2nd Half Paid 1st Half Paid	OCT 31 1951 MAY 31 1951	9445 10627		405		405						
14			108					2154	48		2232	14 2nd Half Paid 1st Half Paid	OCT 31 1951 MAY 31 1951	9445 10627		1116		1116						
15												15												
16			70					1416	30		1446	16 2nd Half Paid 1st Half Paid	OCT 31 1951 MAY 31 1951	9445 9429		723		723						
17			3					60			60	17 PAID IN FULL	MAY 31 1951	10628		60								
18			48					970			970	18 PAID IN FULL	MAY 31 1951	10628		970								
19												19												
20												20												
			464 / 362 / 826					16706	162		16868					14496		2244					128	

DISTRICT PLAT

BOILEAU'S ADDITION

RAILROAD ADDITION

Form 5C

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value
													Dollars	Dollars	Dollars	Dollars
1	Leonard & Doris Hish		1	Original Plat	1	3					Un	No	25	240		265
2	Fred W. & Maud L. Anderson		2	"	2						"	"	10	200		210
3	Fred W. & Maud L. Anderson		3	"	3						"	"	10	120		130
4	" "		4	"	1	4					"	"	10	100		110
5	" "		5	"	2						"	Yes	28	480		508
6	Ole M. Severson		6	"	3						"	Yes	28	400		428
7	Mary N. Aldrich		7	"	4						"	No	25	210		235
8	" "		8	"	5						"	"	26	175		200
9	Wm. Connolly		9	"	6						"	Yes	~~25~~	211		236
10	Mpls. St Paul & Sault Ste. Marie R.R. Co.		10	"	7			Exempt			"	"	25	175		200
11	Tri-State Land Co.		11	"	8			Section House Ry. Property			"	"	24	24		48
12	Township of Bay River		12	"	9			Exempt			"	"	24	20		44
13	State of Minnesota		13	"	10						"	"	24	120		144
14	State of Minnesota		14	"	11						"	"	24	100		124
15	State of Minnesota		15	"	12						"	"		35		35
16	Madonna Duffney		16	"	13						"	Yes	20	30		50
17	Bernard & Elenora Duffney		17	"	4						"	Yes	16			16
18	" " "		18	"	15						"	"	16			16
19	" " "		19	"	16						"	"	20	740		740
20			20									"	20	600		620
												"	16			16
													259	2160 1800		2419 2059

	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 2 Rate 22 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 1.75 Mills	Special Taxes	Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.
1				106		90	106					106				2144	46	✓	2190
2				4		4						4				80	02	✓	82
3				52		44	52					52				1052	22		1074
4			127				127					#127				2568			2568
5			107	80		80	94					94				1902	42		1944
6			59			50	59					#59				1194			1194
7			11			11	12		SOLD FOR TAXES			#12				242			242
8			36			31	36		SOLD FOR TAXES			#36				728			728
9		22				20	22					22				444	10	✓	454
10																			
11																			
12																			
13																			
14																			
15																			
16												#4				80			80
17												#4				80			80
18			4	185		155	185					#185				3742			3742
19				4		4						#4				80			80
20																			
			431 278 709			604	709					#431 278 709				14336	122		14458

	Paid	When Paid	Number of Receipt	March Settlement 1951	Tuge Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	Part Paid	MAY 31 1951	10635		11 00						1090	0-11 99	Bal due $11.00
2	Part Paid	MAY 31 1951	10635		72						10		
3	2nd Half Paid 1st Half Paid	OCT 1 1951 MAY 31 1951	12472 9802		537		537						
4	2nd Half Paid 1st Half Paid	OCT 1 1951 MAY 31 1951	12471 9801		1284		1284						
5	2nd Half Paid 1st Half Paid	OCT 1 1951 MAY 31 1951	12471 9801		972		972						
6	Paid in Full	APRIL 6 1951	5313		11 94								
7											242		
8											728		
9	PAID IN FULL	MAY 31 1951	10636		454								
10													
11													
12													
13													
14													
15													
16	PAID IN FULL	JUN 12 1951	9751				80	01					
17	PAID IN FULL	JUN 12 1951	9751				80	01					
18	PAID IN FULL	JUN 12 1951	9751				3742	57					
19	PAID IN FULL	JUN 12 1951	9751				80	01					
20													
					5613		6775				2070		

Form SC

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

ORIGINAL PLAT

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax or No	Indicate Additional Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $1,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Howard H. Chambers		Original Plat	1	5				Unpaid			20	72		92			23			23		
2	Ray E. Mix			2					7/10			20	60		80			20			20	23	
3	— " —	Orfin + Olive Forbord		3					"			20	310		330				82		82		
4	Clarence A. Walker			4					"			20	260		280				112		112	132	
5	Village of Boy River			5					"		Exempt	30	85		115				46		46		
6	Olaf Johnson			6					7/10				70		100				40		40	46	
7	Oak Hills Fellowship, Inc. (Church			7					Exempt			30	205		235				94		94		
8													170		200				80		80	94	
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16													672		792			23	280				
17												120	560		680			20	240		260	303	
18																							
19																							
20																							

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate 50 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.5 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1951	Fall Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		123						466			466	PAID IN FULL	MAY 31 1951	10630		466								
2		8						162	04		166	PAID IN FULL	FEB 20 1951	2788	166									
3		132						2670	58		2728	PAID IN FULL	FEB 20 1951	2789	2728									
4		46						930	20		950	PAID IN FULL	MAR 14 1951	3909		950								
5																								
6		94						1902	42		1944	2nd Half Paid 1st Half Paid	OCT 31 1951 MAY 31 1951	14257 9429		972		972					
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20		33 270 303						6130	124		6254				2894	2388		972						

BOHLICK'S ADDITION RAILROAD ADDITION

Form SC

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

Cass County, Minnesota, for Taxes for the Year 1950.

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax by Ha	Indicate Agricultural Land by Ag	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33 1/3% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33 1/3% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		Bonicke's Addition	1	1																		
2	State of Minnesota			2																			
3	State of Minnesota			3																			
4	State of Minnesota			4																			
5	State of Minnesota			5																			
6	State of Minnesota			6																			
7	State of Minnesota			7																			
8	Fred W. Anderson		Outlot	a						No		25	120 100		145 125				50		50	50	50
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20												25	120 100		145 125				50		50	50	50

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 2.6 Rate 7.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.40 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	Mail Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Penalty	Total Delinquent Tax and Penalty	Remarks
1																											
2																											
3																											
4																											
5																											
6																											
7																											
8			58					11 74	26		12 00	2nd Half Paid 1st Half Paid	OCT MAY	1 31	1951 1951	12677 12332		600		600							
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20			58					11 74	26		12 00							600									

Form 5C

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

Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	40ths	No. School District	Indicate Homestead or Not	Indicate Agricultural or Not	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Olaf Johnson		Railroad Addition (Located from NW¼ of NE¼ Sec 32-143-27)	1					Un	No		30	110 90		140 120				48		48		
2	Lucy Mitchell			2								25			25				10		10		
3	State of Minnesota			3																			
4	Olaf Johnson			4					"			25	90 75		115 100				46 40		40	46	
5	Wm. Connally			5									24		24			11					
6	Harvey E. & Carmen V. Countryman			6					"			20	20		40			10			10	11	
7	" " "			7					"			20	72 60		92 80			23 20			23 20	23	
8	" " "			8									16		16			8			8	7	
9									"			20	12		32								
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20													312 257		472 417			48 43	112 98		141	160	

	Sold for Taxes	Valuations by School Districts as Equalized by the Department of Taxation: District No. ..... Rate ..... Mills	District No. 56 Rate 20.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4 ½ Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
1			56					11.32	.24 ✓		11.56	✓	2nd Half Paid	OCT 31 1951	4448										
2	SOLD FOR TAXES		10					2.07	.04		2.01	1	1st Half Paid	MAY 31 1951	4437		5.78	←	5.78 ✓				2.06		
3												3													
4			46					9.30	.20 ✓		9.50	✓ 4	2nd Half Paid	OCT 31 1951	4448										
5	SOLD FOR TAXES		11					2.22			2.22	4	1st Half Paid	MAY 31 1951	4437		4.75	←	4.75 ✓						
6			5					1.02			1.02	✓ 5	PAID IN FULL	MAY 31 1951	4626		2.22	←							
7			23					4.66			4.66	✓ 6	PAID IN FULL	MAR 26 1951	3953		1.02	←							
8			9					1.82			1.82	✓ 7	PAID IN FULL	MAR 26 1951	3953		4.66	←							
9												✓ 8	PAID IN FULL	MAR 26 1951	3953		1.82								
10												9													
11												10													
12												11													
13												12													
14												13													
15												14													
16												15													
17												16													
18												17													
19												18													
20		H 48 112 160						32.36	.48		32.84	19													
												20					20.25		10.53				2.06		

Treasurer Statement

Assessment Roll and Tax List of Real Property in the ..... of ..... Cass County, Minnesota, for Taxes for the Year 1950.

Form 3C

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax or No	Indicate Total Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20	Grand Totals										1970	7620 6343		9590 8313	135	1340 1157	1330 1312			2604	3005

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 4.40 / 4.4 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January, 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2																								
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19																								
20		H. 1340 / TN 1665 / 3005						60778	736		61514											Total 31 72	