

1965 ASSESSMENT - 1966 TAX LIST

Vil of Boy River

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR.

County, Minn.

1965.

To Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the
contained a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1964, so far
as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all
Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make
return thereof 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

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. 273.02. By whom listed. Personal Property shall be listed in
1. Every person of full age and sound mind, being a resident of this state, shall list all of his
2. The assessor shall list all of his
3. All money and other personal property owned and in the name of his principal, all money and other personal property owned and in the name of his guardian, or by the person for whose benefit it is held in trust, or by the trustee of a trust, or by the executor or administrator of the estate of a deceased person, by the executor or administrator, by such executor or administrator, or by the proper agent thereof, by such executor or administrator, or by the proper agent thereof.

Sec. 273.03. Where listed. Except as otherwise in this chapter, personal property shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.04. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.05. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.06. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.07. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.08. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.09. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.10. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.11. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.12. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.13. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.14. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.15. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.16. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.17. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.18. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.19. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.20. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.21. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.22. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.23. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

Sec. 273.24. Personal property. The personal property of every person shall be listed and assessed in the county, town, or district where the same is situated.

The forms in this book are prescribed for the 1965 assessment by The Commissioner of Taxation

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

Minnesota Statutes, Section 273.03. 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.

Minnesota Statutes, Section 273.04. 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 attending such meetings shall receive, as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day 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.

Assessment of

Where "Yes" is Indicated
Form 3 1/2 (Rev. 1965) MILLER-DAVIS CO., MINN.

NAME AND ADDRESS OF OWNER

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Village OF Boy River

COUNTY OF CASS, STATE OF MINNESOTA

Main table with columns: School District No., Valuation by School Districts, Rate of State Taxes, Rate of County Taxes, Rate of Town Taxes, Rate of School Taxes, Taxes Levied (Special School Taxes by Districts, All Other Taxes), and Amounts.

Assessed Value Homestead, Non-Homestead, Total. Rural, All Other, Personal Property, Total.

Handwritten calculations: 167, 1581, 1748.

P. Refunding State Rates

Total Levy, \$ 2868.46

Total Number of Acres 24.98

State of Minnesota, COUNTY OF CASS. 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 thereon for taxes payable in the year A. D. 1966.

SEAL

Total Taxes Real Estate 2299.08, Pers. Prop. 569.38, Total 2868.46

Assessment of

Form 3 1/2 (Rev. 1965) MILLER-DAVIS CO., MINNEAPOLIS

NAME AND ADDRESS OF OWNER

COLLECTIONS OF TAXES PAYABLE IN 1966, *Vil.* OF *Boy River*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1966	JUNE SETTLEMENT 1966	NOV. SETTLEMENT 1966	Amount Collected from Nov. 19... to First Monday in Jan. 1966	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
State-Non-Homestead,	10	41	28						
State-Homestead,	1783	7720	5096		27				
County Revenue,	3047	12004	7353		42				
County Road and Bridge,	2161	8514	5215		30				
County Welfare,	5521	21752	13324		77				
County Bond and Interest,	130	512	313		02				
Transportation									
P. E. R. A.	432	1703	1043		06				
Library	108	426	261		01				
e. N. Bldg.	216	851	522		03				
Civil Bldg.	14	51	31						
Agri. Bldg.	39	153	93						
Recess	501	1975	1210		07				
Town Revenue,									
Town Road and Bridge,	2972	11706	7171		42				
Bonds & Interest									
Fire	432	1703	1043		07				
School Special,	5297	20032	13039		76				
Deficiency	6807	26817	16427		95				
Bonds & Interest	4173	16440	10070		58				
Tuition									
P. E. R. A.	300	1179	722		04				
e. o.	538	2120	1299		07				
Bldg.	598	2358	1444		08				
St. Loan	68	269	164						
	35147	139326	85868		492				

	SPECIAL	DEFICIENCY	BONDS & INTEREST	P. E. R. A.	e. o.	Bldg.	St. Loan	TOTALS
MARCH SETTLEMENT								
School District No.								
118a	105	265	162	12	20	23	03	590
118ba	5192	6542	4011	288	518	575	65	17191
Totals	5297	6807	4173	300	538	598	68	17781
JUNE SETTLEMENT								
School District No.								
118a	1253	3156	1935	139	250	277	32	7042
118ba	18779	23661	14505	1040	1870	2081	237	62173
Totals	20032	26817	16440	1179	2120	2358	269	69215
NOVEMBER SETTLEMENT								
School District No.								
118	13039	16427	10070	722	1299	1444	164	43165
118ba								
Totals	13039	16427	10070	722	1299	1444	164	43165
NOVEMBER to JANUARY								
School District No.								
118ba	76	95	58	04	07	08		248
Totals	76	95	58	04	07	08		248
ADDITIONS								
School District No.								
Totals								
REDUCTIONS								
School District No.								
Totals								

Real Estate and Plat
Hortick's Add'n.
to Boy River
Railroad Add'n.
Personal

Assessment Roll For the Year 1965 and Tax List of Real Property in the Village of Boy River

Form 50 MILLER-DAVIS CO., MINNEAPOLIS. *Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." -- *Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes Payable in the Year 1966.

Original Plat 1 Estate

Main assessment and tax table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, PAID, WHEN PAID, March Settlement, June Settlement, etc.

Hortick's Add'n. to Boy River

PAID Under Protest

Personal

Assessment Roll For the Year 1965 and Tax List of Real Property in the

Village of Bay River

Cass County, Minnesota, for Taxes Payable in the Year 1966.

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." -- Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Original Plat

IN WHOSE NAME ASSESSED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE			
	SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres of Land		LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	ASSESSED VALUATIONS					TOTAL Assessed Value as Equalized by the Board of Review					
				Acres	100ths				RURAL		ALL OTHER								
									Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Timber Land Class 3e 20%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%		MACHINERY Permanently Attached to Real Estate 33 1/3%		Seasonal and Recreational Cabins 33 1/3%	TOTAL ASSESSED VALUE	
Leonard L. Virginia Chapin	Original Plat																		
1		1	2			118	70	70	R										
2		2																	
3		3																	
4		4					45	1030					430						
5	Gertrude C. Robinson	5																	
6		6					22	789					324						
7	Arnold + Elverna Erickson	7																	
8	"	8					25	840					346						
9	"	9	W 1/2 of																
10	"	10	E 1/2 of				6	9					6						
11	Carlton + Bertys Skelly	11					5												
12	"	12					17	163					2						
13	"	13	N 1/2 of										72						
14	"	14	S 1/2 of				17	1683											
15	Gertrude Robinson	15					70	70	C				680						
16	Charles E. Arters	16					25												
17	"	17					25	235					20						
18	Ura M. Pirame	18																	
19	"	19	S 1/2 of										104						
20	"	20	N 1/2 of				25	920											

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1966	June Settlement 1966	Penalty	November Settlement 1966	Penalty	Collections to First Monday in January 1967	Penalty	Delinquent on First Monday in January 1967	Total Delinquent Tax and Penalty	REMARKS
	District No.	District Rate	District No.	District Rate	District No.	District Rate																		
	Rate	Rate	Rate	Rate	Rate	Rate																		
	Mills	Mills	Mills	Mills	Mills	Mills																		
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Original Plat

to Boy River

Personal

Paid Under Protest

18809

Assessment Roll For the Year 1965 and Tax List of Real Property in the

Village of Soy River

Cass County, Minnesota, for Taxes Payable in the Year 1966.

Original Plat 1 Estate

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - **Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, SUBDIVISION, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER), and FINAL EQUALIZED VALUE.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1966, June Settlement 1966, Penalty, November Settlement 1966, Penalty, Collections to First Monday in January 1967, Penalty, Delinquent on First Monday in January 1967, Total Delinquent Tax and Penalty, REMARKS.

Notice Add'n. to Soy River

Railroad Add'n.

Personal

Assessment Roll For the Year 1965 and Tax List of Real Property in the

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Village of Boy River

Cass County, Minnesota, for Taxes Payable in the Year 1966.

Original Plat 1 Estate

Table with columns: IN WHOSE NAME ASSESSED, SUBDIVISION, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS (RURAL, ALL OTHER), ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1966, June Settlement 1966, Penalty, November Settlement 1966, Penalty, Collections to First Monday in January 1967, Delinquent on First Monday in January 1967, Total Delinquent Tax and Penalty, REMARKS.

Loss forfeited

Handwritten calculations: 4453 = 7453, 14 = 258, 467 = 711

7396, 15324, 22720

15590

7064

66

Notice Add'n. to Boy River

Railroad Add'n.

Personal

Assessment Roll For the Year 1965 and Tax List of Real Property in the

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral Village of Boy River

Cass County, Minnesota, for Taxes Payable in the Year 1966.

Original Plat 1 Enclave

Main table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, etc.

Ernest + Laura Jean Knutson
Orvin M. Sorbord
Orvin + Olive Sorbord
Eldo + Ruby Walter
Village of Boy River
Engine Godfrey, et al
Inclides Boy River Log Chapel
Oak Hills Fellowship, Inc.

1 PAID IN FULL MAY 10 1966 16930
2nd HALF PAID OCT 31 1966
2 1st HALF PAID MAY 31 1966
3 2nd HALF PAID OCT 31 1966 76535
1st HALF PAID MAY 31 1966 23915
4 2nd HALF PAID OCT 31 1966 12979
1st HALF PAID MAY 31 1966 76533

4300 = 4300
152 = 233
452 = 533

2454
14830
17284

8872
8412

Porter's Add'n. to Boy River

Railroad Add'n.

Personal

Assessment Roll For the Year 1965 and Tax List of Real Property in the

Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - **Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Village of Boy River

Form 50 MILLER-DAVIS CO., MINNEAPOLIS

Cass County, Minnesota, for Taxes Payable in the Year 1966.

Original Plat to Boy River
Bonick's Add'n.
L. Enrie

IN WHOSE NAME ASSESSED	DESCRIPTION OF PROPERTY			No. School District	Indicate Homestead Yes or No	Agri. or Semi. Recr. Yes or No	Indicate Type of Property	TRUE AND FULL VALUATIONS													FINAL EQUALIZED VALUE	
	SUBDIVISION	Sec. or Lot	Town or Block					Number of Acres of Land Acres 100ths	ASSESSED VALUATIONS							Total Assessed Value as Equalized by the Board of Review	Dollars					
									RURAL		ALL OTHER											
Forest Lane O. Williams & Family State of Minnesota State of Minnesota State of Minnesota State of Minnesota State of Minnesota State of Minnesota State of Minnesota	Bonick's Add'n							LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/4%	Timber Land Class 3e 20%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33 1/4%	Seasonal and Recreational Cabins 33 1/4%	TOTAL ASSESSED VALUE	Dollars		
		1						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		2																				
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SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1966	June Settlement 1966	Penalty	November Settlement 1966	Penalty	Collections to First Monday in January 1967	Penalty	Delinquent on First Monday in January 1967	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		
							\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	Month Day Year		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		

Railroad Add'n.

Personal

Assessment Roll For the Year 1965 and Tax List of Real Property in the

Village of Boy River

Form 5C MILLER-DAVIS CO., MINNEAPOLIS

Original Plat 1 Enclave
Cerrick's Add'n. to Boy River
Railroad Add'n.

IN WHOSE NAME ASSESSED

Table with columns: DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY), ASSESSED VALUATIONS (RURAL, ALL OTHER), and FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes Payable in the Year 1966.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1967, Delinquent on First Monday in January 1967, Total Delinquent Tax and Penalty, REMARKS.

Personal

Assessment Roll For the Year 1965 and Tax List of Real Property in the _____ of _____

of _____

*Where "Yes" is Indicated in Homestead Column, Identify Description on Which House is Located by Letter "H" under the Word "Yes." - **Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 5C - MILLER-DAVIS CO., MINNEAPOLIS

Original Plat of Esore

Bonick's Add'n. to Boy River

Railroad Add'n.

IN WHOSE NAME ASSESSED

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

Agri. or Seas. Rec. Yes or No

Indicate Type of Property

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

ASSESSED VALUATIONS

RURAL
ALL OTHER
Homestead Up to \$4,000 20%
Over \$4,000 and Non-Homestead 33 1/3%
Timber Land Class 3e 20%
Homestead Up to \$4,000 25%
Over \$4,000 and Non-Homestead 40%
MACHINERY Permanently Attached to Real Estate 33 1/3%
Seasonal and Recreational Cabins 33 1/3%
TOTAL ASSESSED VALUE
Total Assessed Value as Equalized by the Board of Review

Dollars Dollars Dollars Dollars Dollars Dollars Dollars Dollars Dollars Dollars Dollars Dollars Dollars 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

Total Acres 24.98

Personal