ASSESSMENT & TAX LIST

Vil. of Roy River

1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

Olaf Johnson CASS County, Minn., 1940

~~Roy E. Mix~~ *Assessor of the* Village of Boy River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village *for the year 1940, 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.

J. C. Benson *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1999. 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 his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other 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 the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

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. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. 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: Provided, that logs and timber cut from lands within, and designed to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. 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.

Chap. 212, Laws 1925. Household Goods. 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. 2008. 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, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light the power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. 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. 2015. 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. 2016. 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. 2017. 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. 2018. 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 Minnesota tax commission: and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. 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 by this chapter 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, but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. 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. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and 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. 1997. 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. 10306. 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. 1993. Classification of Property. 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 follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) 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. 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 (3), three "b" (3b) and four (4) 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.

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 (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), 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 "a" (3a) and all unplatted real estate, except as provided by classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all horses, mules and asses used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "b" (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homstead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓ per cent and 40 per cent of the true and full value thereof respectively.

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

Section 1986, Mason's Minnesota Statutes, 1927. 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 *or 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 Minnesota Tax Commission* 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 said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

Vill of Boy River, Cass

Unorg. School District

INDEX TO SECTIONS

For Convenience of Auditor in Showing Boundaries of School Districts

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

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Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1940.

FORM 1 BILLES-SUTE COMPANY, SHAKOPEE

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees originally planted in rows not more than 37 feet apart in each way	Have the Trees been kept in that condition by replacing all that may die or be cut out each year	Condition of Trees	REMARKS

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

Assessor.

Dated ..... *19 0.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1940.

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

Note ★ Assessors will not fill these Columns.

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Village *of* Bay River *in said County, for the year 1940.*

Witness my hand and official seal this 31 *day of* December, *1940.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Sixth day of January, A. D. 1941, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Village *of* Bay River *in said County for the year 1940, as specified above, and amounting to* $801.21 *Eight hundred one and* 21/100 *DOLLARS.*

W. T. McKeown
M.E.M.
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 5 *19*42

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 1940, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid," or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

W. T. McKeown
M.E.M.
County Treasurer.

Auditor's Office, Cass County, Minnesota.

..... *19*.....

I hereby certify that on the first Monday in January, 1942, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... *of* ..... *in said County, for the year 1940, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.*

(SEAL)

County Auditor.

Returns Sh

NAMES OF OWNERS

Note ★ Assessors wil

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Bay Bower,

No. School District	Valuation of Money and Credits Dollars	VALUATION BY SCHOOL DISTRICTS: Dollars	Value of Lands other than Town Lots including Structures Dollars	Value of Town and City Lots including Structures Dollars	Personal Property Dollars	Total Value of all Property Land Money and Credits Dollars	RATE OF STATE TAXES: State Rev. Mills	State Sch'l Mills	Trib. Ins. & Pen. Fund Mills	Total Rate State Tax Mills
Un.	5240		321	2386	725	3437			1.24	1.24
							110	133	38.605	87.6
Total										

No. School District	RATE OF COUNTY TAXES: Co. Rev. Mills	Co. R.&B. Mills	Co. Bond and Int. Mills	Old Age Assist. Mills	Total Rate of County Tax Mills
Un.	289	416	338.709		791.6
Total					

No. School District	RATE OF TOWN, CITY OR VILLAGE TAXES: Town Rev. Mills	Town R.&B. Mills	Mill Dog. Mills	Town State Loan Mills	Town Bldg. Mills	Town Fire Patrol Mills	Cemetery Mills	Total Rate of Town, City or Village Tax Mills
Un.	6.		50.		5	5		86.
Total								

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	RATE OF SCHOOL TAXES: Local 1 Mill Mills	Special Mills	School State Loan Mills	Del. Mills	Total Rate Local Sch'l Tax Mills	Total Rate All Taxes Mills
1.	15.	84.	181.537		415.537	2049.7
1.	30	84.	181.537		565.537	2223.7

TAXES LEVIED

No. School District	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	State Loan	Total School Tax
1.	37	487	379	176
1.	311	9335	3675	166
			271	1335
			2625	17602

ALL OTHER TAXES: FUNDS	Date	AMOUNTS
State Revenue		314
State School Teachers' Insurance and Retirement Fund		35
		109
		2081
		77
County Revenue		7060
County Road and Bridge		1478
County Dog		1167
County Bond and Interest		7060
County Old Age Assistance		
Town Revenue		6865
Town Road and Bridge		2059
Town 1 Mill Dragging		
Town State Loan		1716
Town Building		
Town Fire Patrol		1716
Cemetery		1716
School Local 1 Mill		343
School Special		9835
School State Loan		3896
School Deficiency		4077
School		1827
		78574
Money and Credits		1797
TOTAL		80121

Total No. Acres 103 Total Levy, $ 801 21 Book Footing, $ 801 21

State of Minnesota, } ss.
County of Cass.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the above is a true and correct schedule showing the valuation of all the taxable property in the Village of Bay Bower in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1929.

Witness my hand and official seal this 3rd day of December A. D. 1929.

L. C. Peterson
County Auditor

SEAL

Returns Sh

NAMES OF OWNERS

Note ★ Assessors wi

Collection of Taxes of 1940, Village of Bay Point, Cass County, Minnesota.

FUNDS	March Settlement 19.41	June Settlement 19.41	November Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Collected and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue									
State School									
Teachers' Ins. and Ret. Fund									
Int. Sink. (1.24 mills)	56	130							
Nor. Hom. (8.76 ")	395	918							
County Revenue	924	2153							
County Road and Bridge	187	436							
County Poor	1522	3546							
County Bond and Interest	924	2153							
County Old Age Assistance									
Town Revenue	899	2094							
Town Road and Bridge	270	628							
Town 1 Mill Dragging									
Town State Loan	2247	5235							
Town Building									
Town Fire Patrol	225	523							
Cemetery	225	523							
School Local 1 Mill	45	105							
School Special	1348	3026							
State Loan School	379	884							
~~School~~ Def.	531	1237							
~~School~~ Cap. Outlay	239	557							
Money and Credits	1292								
TOTALS	11708	23948							

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Total	November Settlement Local 1 Mill	November Special	November Total	Forfeited Settlement Local 1 Mill	Forfeited Special	Forfeited Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. Nor.	45	1348	379	105	3026	884											
" " " Def.	531			1237													
" " " Cap. O.	239			557													
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS						5809											

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1940.

Sample Form for Guidance of Assessor — *HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)
Samuel Adams	*15*	*NE¼*	*5*	*114*	*32*	*160*		*Yes*	*5600*	*1200*		*6800*	*800*	*933*	*1733*			
O. J. Anderson		*SW¼*	*5*	*114*	*32*	*160*		*No*	*5800*			*5800*		*1933*	*1933*			
Lester Howard		*SE¼*	*5*	*114*	*32*	*160*		*No*	*6200*			*6200*		*2067*	*2067*			
George E. Warner		*N½ of NE¼*	*6*	*114*	*32*	*80*		*Yes*	*2800*	*900*		*3700*	*740*		*740*			
Howard Elliott		*S½ of NE¼*	*6*	*114*	*32*	*80*		*No*	*2800*			*2800*		*933*	*933*			
Oscar Johnson		*NW¼*	*6*	*114*	*32*	*160*		*Yes*	*6000*	*2400*		*8400*	*800*	*1467*	*2267*			
Mary Cole		*E½ of SW¼*	*6*	*114*	*32*	*80*		*Yes*	*2300*	*1200*		*3500*	*700*		*700*			
W. H. Benson		*W½ of SW¼*	*6*	*114*	*32*	*80*		*No*	*3000*			*3000*		*1000*	*1000*			
A. R. Sylvester		*NE¼ of SE¼*	*6*	*114*	*32*	*40*		*Yes*	*1600*	*1600*		*3200*	*577*	*100*	*677*			
Do.		*SW¼ of SE¼*	*6*	*114*	*32*	*40*		*Yes*	*1200*			*1200*	*223*	*33*	*256*			
									37300	*7300*		*44600*	*3840*	*8466*	*12306*			

PROOF

Assessed Value of Homesteads, $3,840 x 5 equals - - $19,200

Assessed Value of Remainder, $8,466 x 3 equals - - $25,398

Total True and Full Value, $44,598

Assessment Roll and Tax List of Unplatted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Excluding 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 $1,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Use, Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 24.7 Mills ($ cts.)	State Tax on Non-Homestead 2.7 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	State of Minnesota		SE¼ SW¼ less Rly R/W, less 4.79 ac; N½ of Rly	29	143	27	~~20.00~~		Un	~~No~~	~~144~~			~~144~~		~~48~~	~~48~~																												
2	Fred Carlson		SE¼ SW¼ N½ of Rly R/W less 4.79 ac				4.52		Un	Yes	100	45		145	29		29																											
3	~~State of Minnesota~~	c/o Johnson	NW¼ SE¼ ~~less Block 6~~				40.00			No	200			200		67	67																											
4	~~State of Minnesota~~	" "	SW¼ SE¼ less Brooks addition				20.58			No	100			100		33	33																											
5	Elmer O. Hurst		S. ½ of SE¼ SW¼ N. of Rly	29	143	27	76			No	30	201		231		77	77																											
6	J. N. Marr		NE¼ NE¼ less Soo R/W	32	143	27	38			No	345			345		115	115																											
7	State of Minnesota		NW¼ NE¼ " R.L.y & Pat.	32	143	27	~~38.00~~			~~No~~	~~144~~			~~144~~		~~48~~	~~48~~																											
8	"		Lot 5	32	143	27	~~33.75~~			~~No~~	~~168~~			~~168~~		~~56~~	~~56~~																											
9																																														
10																																														
11																																														
12																																														
13																																														
14																																														
15																																														
16																																														
17																																														
18																																														
19																																														
20																																														
	G.T.						~~180.00~~ ~~177~~ 103.37				~~1231~~ 775	246		~~1477~~ 1021	29	~~444~~ 292	~~473~~ 321					3.71						6.75	x56																
																						3.71						6.75	x56															

Line	Sold for Taxes	Total Taxes	Paid	When Paid	Receipt	March 1941	June 1941	Penalty	November 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
1															
2	SOLD FOR TAXES	603											603	8	651
3		1452											1452	8	1568
4		715											715	8	772
5		1668	PAID IN FULL	JUL 2 - 1948	6947		1668								
6	SOLD FOR TAXES	2493											2493		
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
G.T.		6931													
		6931													

Assessment of Taxable Platted Real Property in the ..... of ....., County of ....., Minn., for the Year 1940.

Sample Form for Guidance of Assessor — *HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block		Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND 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 Homestead up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by State Department of Taxation (Dollars)
Frank Collins	*12*	*Elm Knoll*	*1*	*2*		*Yes*	*600*	*3000*		*3600*	*900*		*900*			
E. F. Graham			*2*	*2*		*Yes*	*550*	*4200*		*4750*	*1000*	*300*	*1300*			
W. Doe			*3*	*2*		*No.*	*550*	*5000*		*5550*		*2220*	*2220*			
M. Douglas			*4*	*2*		*Yes*	*550*	*3000*		*3550*	*888*		*888*			
John Smith			*5*	*2*		*Yes*	*550*	*2600*		*3150*	*788*		*788*			
Do.			*6*	*2*		*Yes*	*550*			*550*	*138*		*138*			
J. C. Colburn			*7*	*2*		*Yes*	*550*	*4000*		*4550*	*1000*	*220*	*1220*			
H. Haley			*8*	*2*		*No.*	*550*			*550*		*220*	*220*			
George Becker			*9*	*2*		*Yes*	*550*	*2950*		*3500*	*857*	*35*	*892*			
Do.			*10*	*2*		*Yes*	*600*			*600*	*143*	*5*	*148*			
							5600	*24750*		*30350*	*5714*	*3000*	*8714*			

PROOF

Assessed Value of Homesteads, $5,714 x 4 equals - - $22,856

Assessed Value of Remainder, $3,000 x 2½ equals - - $7,500

Total True and Full Value, - $30,356

Form 3 C

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value 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 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	~~State of Minnesota~~	I. G. Erickson		1	1		Unk	no	~~10~~			~~10~~		~~10~~	~~10~~				
2	"	"		7				no	~~10~~			~~10~~		~~8~~	~~8~~				
3	Fred W. Anderson			3				no	20	0.00		020	00	08	08				
4	"			4				no	20	2.00		220		88	88				
5	State of Minnesota	(Center to Ewin Smith)		5				no	20			20		8	8				
6	"	(" ")		6				no	20			20		8	8				
7	Fred W. Anderson			7				no	60	8.00		860		344	344				
8	"			8				no	30			30		12	12				
9	State of Minnesota			9				no	~~30~~			~~30~~		~~12~~	~~12~~				
10	Village of Bay River			10				no											
11	"			11				no											
12	Raymond Doud			12				no	30	10		40		16	16				
13	"			13				no	30	00		30		12	12				
14	Erickson Bros.			14				no	30	115		145		58	58				
15	State of Minnesota			15				no	~~30~~			~~30~~		~~12~~	~~12~~				
16	"			16				no	~~50~~			~~50~~		~~20~~	~~20~~				
17	"			17				no	~~30~~			~~30~~		~~12~~	~~12~~				
18	"			18				no	~~40~~			~~40~~		~~16~~	~~16~~				
19																			
20																			
									~~465~~	112.5		~~1590~~		~~636~~	~~636~~				
									260			1375		550					

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 222.89 (Dollars, cts.)	State Tax on Non-Homestead 8.10 Mills (Dollars, cts.)	Total General Tax (Dollars, cts.)	Special Taxes: Ditch No. ..... (Dollars, cts.)	Ditch No. ..... (Dollars, cts.)	(Dollars, cts.)	(Dollars, cts.)	Total Taxes (Dollars, cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty	November Settlement 1941 ($ cts.)	Penalty	Collections to First Monday in January 1942 ($ cts.)	Penalty	Delinquent on First Monday in January 1942 ($ cts.)	Penalty	Total Delinquent Tax and Penalty
1																										
2																										
3	8					178	07						185	2nd Half Paid 1st Half Paid	OCT 30 1941 MAY 22 1941	4081 4099		1112		1112						
4	88					1967	77						2039	2nd Half Paid 1st Half Paid	OCT 30 1941 MAY 22 1941											
5	8					178	07						185											185	J	200
6	8					178	07						185											185	J	200
7	344					7670	301						7971	2nd Half Paid 1st Half Paid	OCT 30 1941 MAY 22 1941	4081 4099		4125		4125						
8	12					268	11						279	2nd Half Paid 1st Half Paid	OCT 30 1941 MAY 22 1941											
9																										
10																										
11																										
12	16					357	14						371											371		
13	12					265	11						279	1st Half Paid	MAY 28 1941	4422		140						139	J	150
14	58					1293	51						1344	1st Half Paid	MAY 28 1941	4423		672						672	J	736
15																										
16																										
17																										
18																										
19																										
20																										
	554					12352	486						12838													

Form 5 C. Blank-Data Binder, Bookkeeper

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value 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 Assessable at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
Olaf Johnson			1	7			Yes	40	24		64		16	16				
"			2	7			Yes	32	600		632	158		158				
"			3	3			No	30			30	7.5		7.5				
"			4	4			No	30			30		24	24				
Roy E. Mix			5	5			No	30	120		150		60	60				
Erickson Bros.			6	6			No	30	580		610		244	244				
Arnold & Louis Erickson			7	7			No	30	555		615		246	246				
" "			8	8			No	30										
"			9	W½ of 9			No	15			15		6	6				
P. L. Spatzer			10	E½ of 9			No	15	25		40		16	16				
First St. Bank, Bay River			11	10			No	30	80		110		44	44				
Olaf Johnson			12	11			No	30			30		12	12				
"			13	12			No	60	200		260		104	104				
State of Minnesota			14	13			No	~~50~~			~~50~~		~~20~~	~~20~~				
~~Roy E. Mix~~	Ferrid R. Mix	Lot 14 & S½ of	15				Yes	30	119		149	37		37				
O.J. Whitted		N½ of	15				~~No~~	15			15							
"			16				Yes	40	152		192	48		48				
			18															
			19															
			20															
								~~550~~ 470	2454		~~2970~~ 2926	~~258~~ 229	~~776~~ 776	1034				

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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
16					357							357	1											357	8	380
158					3523							3523	2											3523	8	3805
													3													
74					535	21						556	4	2nd Half Paid	NOV 12 1941	10627								556	8	600
60					1328	53						1391	5	1st Half Paid	JUL 8 1941	7231		695		696						
744					5440	214						5654	6	1st Half Paid	MAY 28 1941	4422		2827						2827	8	3053
746					5485	215						5700	7	1st Half Paid	MAY 28 1941	4423		2850						2850	8	3078
													8													
6					134	05						139	9	1st Half Paid	MAY 28 1941	4423		70						69	8	75
16					357	14						371	10											371	8	401
44					981	39						1020	11											1020	8	1102
12					268	11						279	12											279	8	301
104					2319	91						2410	13											2410	8	2603
													14													
37					875							875	15	2nd Half Paid	NOV 12 1941	10627										
														1st Half Paid	JUL 8 1941	7231		413		413						
													16													
48					1070							1070	17	PAID IN FULL	MAY 22 1941	4693		1070								
													18													
													19													
													20													
1015					23637	663						23795														

Form A C 2 (Revised by Department of Taxation, 1939)

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000. Assessable at 25 per Cent Class 3C; Remainder at 40 Per Cent, Class 4.

No.	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	State of Minnesota			1	3		No	~~70~~			~~70~~			~~70~~	~~70~~			
2	"			2			No	~~70~~			~~70~~			~~70~~	~~70~~			
3	"			3			No	~~70~~			~~70~~			~~70~~	~~70~~			
4	Fred M. Anderson			1	4		Yes	30	302		332	53		83				
5	Herman P. & Ingeborg Larson			2			No	25	175		200		80	80				Sold for taxes
6	Arnold Erickson			3			No	25	175		200		80	80				
7	Mary N. Aldrich			4			Yes	25	127		152	38		38				
8	"			5				25										
9	State of Minnesota			6			No	~~70~~			~~70~~			~~70~~	~~70~~			
10	"			7			No	~~70~~			~~70~~			~~70~~	~~70~~			
11	Dri State Land Co.			8	(Section House)		No	35	200		235		94	94				
12	Township of Bay River			9	Exempt													Sold for taxes
13	State of Minnesota			10			No	~~70~~			~~70~~			~~70~~	~~70~~			
14	"			11			No	~~70~~			~~70~~			~~70~~	~~70~~			
15	"			12			No	~~70~~			~~70~~			~~70~~	~~70~~			
16	"			13			No	~~70~~			~~70~~			~~70~~	~~70~~			
17	"			14			No	~~70~~			~~70~~			~~70~~	~~70~~			
18	"			15			No	~~70~~			~~70~~			~~70~~	~~70~~			
19	"			16			No	~~70~~			~~70~~			~~70~~	~~70~~			
20																		
								~~355~~ 165	954		~~1309~~ 1119	171	~~320~~ 247	~~451~~				

No.	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 22.59 ($ cts.)	State Tax on Non-Homestead 8.16 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4	83					18.51							18.51	2nd Half Paid	OCT 30 1941	10051		9.25		9.26						
5														1st Half Paid		4944										
6	80					17.84	70						18.54	2nd Half Paid	NOV 12 1941	10475										
7	80					17.84	70						18.54	Last Half Paid	JUN 10 1941	5337		9.27		9.27						
8	38					8.47							8.47	PAID IN FULL	MAY 28 1941	4424		18.54								
9																									8.47	9.15
10																										
11																										
12	94					20.96	8.16						21.78					Question if this is taxable →		21.78						23.57
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	375					83.67	2.22						85.84													

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Form 3 C [illegible]

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	Description of Property					Assessor's Valuation							Equalized Values																										
	In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block		No. School District	Indicate Homestead	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 Homesteads up to $4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 Percent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	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	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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 22.2 Mills	State Tax on Non-Homestead 8.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	Dollars		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	D.A. Anderson			1	5			yes	20	60		80	20		20					80					4 46				446													4 46		
2	Christina M. Bx			2				no	20																																				
3	~~Olaf Johnson~~	Clarence A. Wacker		3				yes	20	340		380	95		95					95					21 18				2118	3	PAID IN FULL APR 8 1941	3196	21 18											
4				4				no	30			30		12	12					12					2 68	11			279	4	PAID IN FULL JUN 6 - 1941	4967	2 79											
5	~~Ira Brooker~~	Leo J. Coons		5				no	30	20		50		20	20					20					4 46	18			464	5	PAID IN FULL JUN 3 1941	4993	4 64											
6	Olaf Johnson			6				no	30	175		205		82	82					82					18 28	Tx			1900	6												19 00		20 52
7	Cass Valley Fellowship Inc. (church)			7	Exempt														SOLD FOR TAXES											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															
									150	595		745	115	114	229					779					51 06	101			5207															

FORM 5 C. BALLIN-DEVE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 per Cent; Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value 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 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
Harry Camp		Banick's Add'n.	1	1				10			10		4	4				SOLD FOR TAXES
"			2					5			5		2	2				SOLD FOR TAXES
"			3					5			5		2	2				SOLD FOR TAXES
"			4					5			5		2	2				SOLD FOR TAXES
"			5				✓	5	50		60	15		15				SOLD FOR TAXES
"			6				✓	5										SOLD FOR TAXES
"			7					5			5		2	2				SOLD FOR TAXES
Fred H. Anderson		Outlot A	8					25	100	~~150~~	125		50	50				SOLD FOR TAXES
			9															
			10															
			11															
			12															
			13															
			14															
			15															
			16															
			17															
			18															
			19															
			20															
								65	150		215	15	62	77				
												✓						

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 222.99 (dollars)	State Tax on Non-Homestead 8.76 Mills (cts.)	Total General Tax (dollars / cts.)	Special Taxes: Ditch No. ..... (dollars / cts.)	Ditch No. ..... (dollars / cts.)	..... (dollars / cts.)	..... (dollars / cts.)	Total Taxes (dollars / cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
4					89	04						93	1											93		
2					45	02						47	2											47		
2					45	02						47	3											47		
2					45	02						47	4											47		
15					334							334	5											334		
													6													
2					45	02						47	7	2nd Half Paid	OCT 30 1941	1083								47		
50					1115	44						1159	8	1st Half Paid	MAY 22 1941	1077		580		579						
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
77					1718	56						1774														

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Form 5 Co. Auditor's Office, 1940.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000. Assessable at 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block		No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value 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 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Percent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	SOLD FOR TAXES
1	State of Minnesota (Cont. to Olaf Johnson)		Railroad Addn. (Platted from NW¼ NE¼ Sec. 8T-148-27)	1					20	90		110		48	48				
2	"			2					~~15~~			~~20~~		~~10~~	~~10~~				
3	"			3					~~20~~			~~20~~		~~10~~	~~10~~				
4	Olaf Johnson			4					25	60		85		34	34				
5	George Pence			5				✓	20	28		48	12		12				SOLD FOR TAXES
6	Sam Lund			6					20			20		8	8				
7	"			7				✓	20	84		104	26		26				
8	~~State of Minnesota~~	Sam Lund		8					20			20		8	8				
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			
			Grand Total						~~135~~ 135	262		~~397~~ 397	38	~~98~~ 98	~~136~~ 136				
									1742	540		2282	544	2036	2583				

	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	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 22.5 Mills	State Tax on Non-Homestead $36 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
1	48				1070	42							1112	PAID IN FULL	SEP 19 1941	8761				1114	53					
2																										
3																										
4	34				758	30							788											788	8	8.51
5	17				268								268											268		
6	8				178	07							185	PAID IN FULL	JUN 18 1941											
7	26				580								580	PAID IN FULL	JUN 18 1941	8998		950								
8	8				178	07							185	PAID IN FULL	JUN 16 1941											
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19																										
20																										
	136				2020	86							3118													
	2386				5370	16 14							5486													

Form 5-C (Revised 1939) 100M-8-9

Assessment Roll and Tax List of Platted Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1940.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block		No. School District	Indicate Homestead	ASSESSOR'S VALUATION: STRUCTURES & IMPROVEMENTS: True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery 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 Remainder at 40 per cent Class 4	Total Assessed Value 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
									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1																			
2																			
3																			
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	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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.	.....	.....	TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																													
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UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Village of Bay River, County of Cass, Minnesota, 1940

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

FORM 5 BUSINESS FORMS COMPANY, MINNEAPOLIS

	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures	STRUCTURES AND IMPROVEMENTS: 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 Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	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	
	Acres 100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 1	~~10337~~ ~~147~~	~~775~~ ~~775~~	246		~~1021~~ ~~1021~~	29	~~292~~ ~~292~~	~~321~~ ~~321~~				Rebate 14.07 minus assessed.
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	~~10337~~ ~~147~~	~~775~~ ~~775~~	246		~~1021~~ ~~1021~~	29	~~292~~ ~~292~~	~~321~~ ~~321~~				
	10337	775			1021		292	321				