ASSESSMENT & TAX LIST

Vil. of Boy River

1952

Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

....County, Minn., ... 1952.

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 1952, 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 1949, as amended)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01 * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

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

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

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

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

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

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

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

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district, where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

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

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipe lines, shall be listed with and assessed by the Commissioner of taxation. This subdivision shall not apply to the assessment of the products transported through the pipe lines nor to the lines of local commercial gas companies engaged primarily in the business of distributing gas to consumers at retail nor to pipe lines used by the owner thereof to supply natural gas or other petroleum products exclusively for such owner's own consumption and not for resale to others. On or before the fifteenth day of November, the commissioner shall certify to the auditor of each county, the amount of such personal property assessment against each company 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. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated, without regard to where the principal or other place of business of the company is 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 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. All transmission 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 situated. The commissioner shall assess such property at the percentage of true and full value fixed by law; and, on or before the fifteenth day of November, shall certify to the auditor of each county in which such property is located the amount of the assessment made against each 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 as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

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

Sec. 273.44. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

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

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the 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 blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which *** he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity ***.

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

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

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

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

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

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty (50) per cent of its true and full value. ***

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 15 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 "d," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d" and all real estate, which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by classes one and three "b" hereof, and all buildings and structures assessed as personal property and situated upon land of the State of Minnesota or the United States Government which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

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

* * * *

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

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

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes 1949, 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 1952 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

ORIGINAL PLAT

BONICK'S ADDITION

RAILROAD ADDITION

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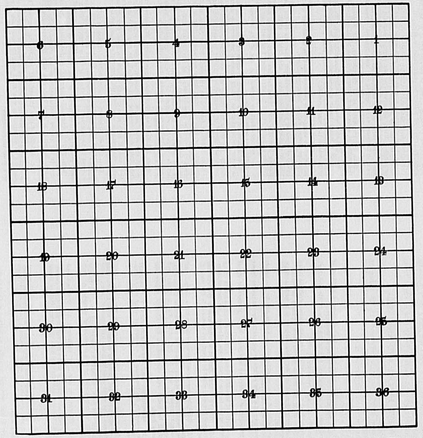
For Convenience of Auditor in Showing Boundaries of School Districts

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



Gray River Village
Unorganized School
District

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, 1952.

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

SUMMARY OF TAX COLLECTION

Original Levy	$ 996.84	
Additions	$	
		$ 996.84
Abatements		$ 8.92
		$ 987.92

COLLECTIONS

March Settlement	$ 214.24	
June Settlement	$ 378.88	
November Settlement	$ 302.24	
January Settlement	$ —	$ 895.36
		$ 92.56
Over Collected	$	
Under Collected	$	
Delinquent	$ 92.56	$ 92.56
Total		$ 987.92

ORIGINAL PLAT

BONTON'S ADDITION TO LEROAD ADDITION

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Village OF Bay River

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Valuation by School Districts: Agricultural Lands (Dollars)	Non-Agricultural Lands (Dollars)	Personal Property (Dollars)	Total Value of all Property except Money and Credits (Dollars)	Rate of State Taxes: Total Rate of State Tax (Mills)	Rate of County Taxes: Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. (Mills)	(Mills)	(Mills)	Total Rate of County Tax (Mills)	Rate of Town Taxes: Rev. (Mills)	R. & B. (Mills)	Drag Tax (Mills)	State Loan (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)	Rate of School Taxes: Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation (Mills)	Bd & Int (Mills)	C.O. (Mills)
Un		3228	1435	4663	H. 4.58	27.1	12.8	51.3	14.3			105.5								None	1. 70.			40.		3.	3.	15.
																					1. 40.			40.		3.	3.	15.
					N. H. 2.36																							
					6.84																							

School District No.	Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)	Taxes Levied: Local 1 Mill	Special	State Loan	Def.	Transp.	B.d.	C.O.		Total School Taxes	All Other Taxes: Funds	Rate	Amounts
Un	62.	192.08										State—Non-Homestead,		800
	102.	212.08	466	18652		18652	1399	1399	6994		47562	State—Homestead,		2186
												County Revenue,		12632
												County Road and Bridge,		5969
												County Welfare,		23917
												Bonds and Interest		6668
														49186
												Town Revenue,	None	
												Town Road and Bridge,		
												Town Drag,		
												Town State Loan,		
												School Local 1 Mill,		466
												School Special,		18652
												School State Loan,		
												Deficiency		18652
												Tuition		
												Transportation		1399
												Bond & Int.		1399
												Capital Outlay		6994
														47562
														99684

Assessed Value	Rural	All Other	Personal Property	Total
Homestead		1129		1129
Non-Homestead	135	1964	1435	3534
Total	135	3093	1435	4663

Total Taxes Real Estate 689.26
Pers. Prop. 307.58
Total 996.84

Total Levy $ 996.84

Total Number of Acres 64.78

I, S. C. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Village of Bay River, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1952.

Witness my hand and official seal, this 24th day of December A. D. 1952

S. C. Peterson County Auditor.
By Helen Peterson deputy

State of Minnesota, } ss.
COUNTY OF CASS

SEAL

ORIGINAL PLAT

BOWLOW'S ADDITION RAILROAD ADDITION

COLLECTIONS OF TAXES OF 195 2 , Village OF Boy River , CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 53	JUNE SETTLEMENT 19	NOV. SETTLEMENT 19	Amount Collected from Nov. 19 to First Monday in Jan. 19	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19
State—Non-Homestead,	226	226	293						
State—Homestead,	458	813	646						
County Revenue,	2209	4813	3825						
County Road and Bridge,	1279	2273	1806						
County Welfare,	5128	9110	7240						
County Bond and Interest,	1629	2539	2018						
Town Revenue,									
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,	100	178	141						
School Special,	3798	7103	5647						
School State Loan,									
Deficiency	3798	7103	5645						
Tuition									
Transportation	300	533	423						
B.T.L.	300	533	423						
C. O.	1479	2664	2117						
	21429	37888	30224						

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	B.T.	B.T.L.	C. O.			TOTALS
MARCH SETTLEMENT	School District No. Un Na	100	3798		300	3798	300	1479			10195
	Totals	100	3798		300	3798	300	1479			10195
JUNE SETTLEMENT	School District No. Un Na	178	7103		533	7103	533	2664			18114
	Totals										
NOVEMBER SETTLEMENT	School District No. Un Na	141	5647		423	5645	423	2117			14396
	Totals	141	5647		423	5645	423	2117			14396
NOVEMBER to JANUARY	School District No.										
	Totals										
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

ORIGINAL PLAT

BONICK'S ADDITION

RAILROAD ADDITION

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52) [illegible]

	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	Individual Homestead Tax or No	Individual Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures 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 Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 Non-Homestead 40%	ALL OTHER: 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. Rt. Way						Non														
			W half 4.79 acs. NE of Ry.	29	143	27																	
2	Leon H. & Doris Hood		1.33 acs of SE¼ of SW¼, NE of Ry. Rt. Way less 1/9 ac				1.33		Yes			100	44		144			36			36		
3	Lortensa Smith		NW¼ of SE¼				40		No			240			240		80				80		
4	Arnold & Anne V. Becker		E 695' of N½ of SW¼ of SE¼				9.41		No			54	-		54		18				18		
5			1.26 acs of SE¼ of SW¼ less Ry.				26		Yes			80	270		300			75			75		
6	H. M. & Hilda Dickson		N. 275' of SE¼ of SW¼ less Ry.				320		No			100	90		190				76		76		
7	~~Chas. Johnson~~ Virgil N. Dickson		SW¼ of SE¼ less Ry. Rt. Way; Lot 1 less E 575' of N¼ of SW¼ of SE¼				105.9		No			111			111		37				37		
8	State of Minnesota		NE ¼ of NE¼ less Ry. Rt. Way	32	143	27																	
9	Harvey E. & Carmen V. Countryman		N. N½ of N½ of NE¼ less Lot 1 & Ry.						No			45			45				18		18		
10	State of Minnesota		Lot 2																				
11	~~Virgil N. Dickson~~ Arnold & Anne V. Becker		.17 ac. of SE¼ SW¼	29	143	27																	
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
							64.79					680	404		1084		135	111	94		340		

Cass County, Minnesota, for Taxes for the Year 1952.

	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 226 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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	~~DELINQUENT TAXES~~	#36						764			764	PAID IN FULL	APR 22 1953	3829		764		357						
												2nd Half Paid	AUG 24 1953					357						34
3		80						1696	18		1714	1st Half Paid	JUL 2 1953	12192				192						
												2nd Half Paid	AUG 21 1953	11356				192						
4		18						382	04		386	~~1st Half Paid~~	~~JUL 2 1953~~											
5		#75						1590			1590	PAID IN FULL	APR 22 1953	3830		1590								
6		76						1612	18		1630	PAID IN FULL	MAY 8 1953	5755		1630								
												2nd Half Paid	OCT 15 1953	13116				396						
7		37						784	08		792	1st Half Paid	MAY 29 1953	8531		396								
8																								
9		18						382	04		386	PAID IN FULL	MAY 25 1953	10379		386								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		#111						7210	54		7262					4766		2496						
		249																						
		360																						

ORIGINAL PLAT

BORGAS 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 1952.

Form 3C (52) [illegible]

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	100ths	No. School District	Indicates Homestead Tax No	Indicates Agricultural Tax 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 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 Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	L. G. Erickson		Original Plat	1	1				Un														
2	" "			2																			
3	O.E. & Mary Lee Erickson			3																			
4	Zion Lutheran Church of Boy River			5 less 1.60'					Exempt														
5	Olaf Erickson		W. 60' of Lot 5 & 6																				
6	Zion Lutheran Church of Boy River			6					Exempt														
7	Olaf E. & Mary Lee Erickson			7																			
8	" " "			8																			
9	" " "			9																			
10	Village of Boy River			10					Exempt														
11	" "			11					Exempt														
12	Arnold & Elverna Erickson			12																			
13	" " "			13																			
14	" " "			14																			
15	" " "			15																			
16	" " "		Vacated	16																			
17	Ray E. Wise		emerson	17																			
18	" "		copyrighted	18																			
19																							
20																							

	SOLD FOR TAXES	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)	District No.... Rate.... Mills (Dollars)	District No.... Rate.... Mills (Dollars)	Tax including State Homestead ....Mills ($ cts.)	State Tax on Non-Homestead ....Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													

BONICK'S ADDITION RAILROAD ADDITION

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (53) BLUE-BATE COMPANY, MINNEAPOLIS

	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	Indian Homestead Tax Ne	Indian Agricultural Tax Ne	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 as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	L. E. Erickson	Marcel L. Anderson	Original Plat	1	1				No	No		25	800		825				330		330		
2	" " " "			2						No		20			20				8		8		
3	O. B. & Mary Lee Erickson			3						Yes		20			20			5			5		
4	Mary Lee Erickson & Olaf B. Erickson			4						Yes		20	800		820			205			205		
5	Zion Lutheran Church of Bay River			5			Exempt																
6	" " " "			6																			
7	Olaf Erickson		N 60' of Lot 5	6						Yes		28			28			7			7		
8	Olaf B. & Mary Lee Erickson			7						No		60			60				24		24		
9	" " "			8						No		30	800		830				332		332		
10	" " "			9						No		30			30				12		12		
11	Village of Bay River			10			Exempt																
12	" "			11			Exempt																
13	Arnold & Verna Erickson			12						Yes		24			24			6			6		
14	" " "			13						Yes		28			28			7			7		
15	" " "			14						Yes		28	300		328			82			82		
16	" " "			15						Yes		28			28			7			7		
17	" " "			16						Yes		28			28			7			7		
18	Ray E. Nies	Alfred L. Iverson		17						No		25			25				10		10		
19	" " " "			18						No		30			30				12		12		
20												424	2700		3124			926	728		1054		

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

	SOLD FOR TAXES	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 ..... Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		330					69.48	74		70.22	2nd Half Paid 1st Half Paid	SEP 16 1953 MAY 29 1953	6795		35.36		35.36						
2		8					1.70	02		1.72	2nd Half Paid 1st Half Paid	SEP 16 1953 MAY 29 1953	6795		.86		.86						
3		5					1.06			1.06	2nd Half Paid 1st Half Paid	JUN 29 1953 MAY 29 1953	7097		.53		.53						
4		205					43.48			43.48	2nd Half Paid 1st Half Paid	JUN 29 1953 MAY 29 1953	6793 7097		21.74		21.74						
5																							
6											2nd Half Paid	JUN 29 1953					.74						
7		7					1.48			1.48	1st Half Paid	MAY 29 1953	7097		.74		.74						
8		24					5.08	06		5.14	2nd Half Paid 1st Half Paid	JUN 29 1953 MAY 29 1953	6793		2.57		2.57						
9		332					70.42	76		71.18	2nd Half Paid 1st Half Paid	JUN 29 1953 MAY 29 1953			35.59		35.59						
10		12					2.54	02		2.56	2nd Half Paid 1st Half Paid	JUN 29 1953 MAY 29 1953			1.28		1.28						
11																							
12																							
13		6					1.28			1.28	PAID IN FULL	MAY 29 1953			1.28								
14		7					1.48			1.48	PAID IN FULL	MAY 29 1953			1.48								
15		82					17.40			17.40	PAID IN FULL	MAY 29 1953	12240		17.40								
16		7					1.48			1.48	PAID IN FULL	MAY 29 1953			1.48								
17		7					1.48			1.48	PAID IN FULL	MAY 29 1953			1.48								
18		10					2.12	02		2.14	1st Half Paid	MAY 29 1953	12243		1.07						1.07	1.18	
19		12					2.54	02		2.56	1st Half Paid	MAY 29 1953			1.28						1.28	1.41	
20																							
		326 728 1054					223.52	1.64		225.16					124.14		98.67				2.35		

ORIGINAL PLAT

BORICK'S ADDITION RAILROAD ADDITION

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (53) Cass County, Minnesota

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	Indian Homestead Tax or No	Indian Agricultural 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 $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
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
			Original Plat																				
1	George W. Collier			1	2				No	Yes		40			40			10			10		
2	George W. Collier			2						Yes		28			28			7			7		
3	" "			3						Yes		28	680		708			177			177		
4	" "			4						Yes		28			28			7			7		
5	Ray E. Mix			5						Yes		30	270		300			75			75		
6	" "			6						Yes		28			28			7			7		
7	Arnold & Ethelma Erickson			7						No		25	300		325				130		130		
8	" " "			8						No		25			25				10		10		
9	" " "		W½ of	9						No		12	18		30				12		12		
10	" " "		E½ of	9						No		15			15				6		6		
11	W. R. Nelson			10						Yes		30	102		132			33			33		
12	" "		N½ of	11						Yes		16			16			4			4		
13	Alfred L. Iverson & Lola M. Iverson		S½ of	11						Yes		40	200		240			60			60		
14	" " " "			12						No		20	260		280				116		116		
15	State of Minnesota																						
16	~~Estella M. Johnson~~	End L. Mix	Lots 3 & 4 & E½ of	15						No		30	120		150				60		60		
17	Verna M. Crane		N½ of	15						No		10			10				4		4		
18	" "			16						No		30	120		150				60		60		
19																							
20																							
												445	2070		2515			380	398		778		

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	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 2.76 ..... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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		~~4~~ 10					212			212	1 PAID IN FULL	MAY	29	1953	12247		212								
2		~~4~~ 7					148			148	2 PAID IN FULL	MAY	29	1953			148								
3		~~4~~ 177					3754			3754	3 PAID IN FULL	MAY	29	1953			3754								
4		~~4~~ 7					148			148	4 PAID IN FULL	MAY	29	1953			148								
5		~~4~~ 75					1590			1590	5 PAID IN FULL	MAY	29	1953			1590								
6		~~4~~ 7					148			148	6 PAID IN FULL	MAY	29	1953	12241		148								
7		130					2758	30		2788	7 PAID IN FULL	MAY	29	1953			2788								
8		10					212	02		214	8 PAID IN FULL	MAY	29	1953			214								
9		12					254	02		256	9 PAID IN FULL	MAY	29	1953	12240		256								
10		6					128	02		130	10 PAID IN FULL	MAY	29	1953			130								
11		~~4~~ 33					700			700	11 PAID IN FULL	MAY	29	1953	12242		700								
12		~~4~~ 4					84			84	12 PAID IN FULL	MAY	29	1953			84								
13		~~4~~ 60					1272			1272	13 1st Half Paid	MAY	29	1953	12243		636						636	700	
14		116					2460	26		2486	14 1st Half Paid	MAY	29	1953			1243						1243	1367	
15																									
16		60					1272	14		1286	16 2nd Half Paid / 1st Half Paid	OCT 15 / MAY	1953 / 29	1953	13246 / 12357		643		643						
17		4					84	-		84	17 2nd Half Paid / 1st Half Paid	OCT 31 / MAY	1953 / 29	1953	13278 / 12358		42		42						
18		60					1272	14		1286	18 2nd Half Paid / 1st Half Paid	OCT 31 / MAY	1953 / 29	1953	13244 / 12359		643		643						
19																									
20																									
		~~4~~ 380 / 398 / 778					16496	90		16586							13379		1328				1579		

BORICK'S ADDITION
RAILROAD ADDITION

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (32) BALLOU-DAVIS PRINTING, MINNEAPOLIS

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	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural 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%	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 of Property Assessed by Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~Lemuel & Dora Hill~~	Alfred L. Iverson	Original Plat	1	3					No	No	10	190		200				80		80		
2	" " "	"	"	2							No	10			10				4		4		
3	Fred W. & Maude L. Henderson			3							No	10	100		110				44		44		
4	" " "			1	4						No	20	380		400				160		160		
5	" " "			2							No	25	175		200				80		80		
6	~~Th. M. Iverson~~	Alfred L. Iverson		3							No	25	175		200				80		80		
7	~~Mary N. Ulrich~~	State of Minnesota		4							Yes	24	20		44			11			11		
8	" "	State of Minnesota		5							Yes	24	100		124			31			31		
9	Wm. Connolly			6							No	20	30		50				20		20		
10	~~Mpls. St. Paul & Sault Ste. Marie R.R.~~			7			Exempt																
11	The State Land Co.			8			Section Lines by Property																
12	Township of Bay River			9			Exempt																
13	State of Minnesota			10																			
14	State of Minnesota			11																			
15	State of Minnesota			12																			
16	Madonna Duffney			13							Yes	16			16			4			4		
17	Bernard & Eleanora Duffney			14							Yes	16			16			4			4		
18	" " "			15							Yes	20	600		620			155			155		
19	" " "			16							Yes	16			16			4			4		
20												236	1770		2006			209	468		677		

	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 32.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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	SOLD FOR TAXES	80						1696	18		1714	1	PAID IN FULL	JUL 28 1953			1795				1795	76					
2	SOLD FOR TAXES	4						84	-		84	2	PAID IN FULL	JUL 28 1953													
3		44						934	10		944		2nd Half Paid	SEP 16 1954			3322										
													1st Half Paid	MAY 28 1953			6995		472		472						
4		160						3394	36		3430		2nd Half Paid	OCT 31 1953			5746										
													1st Half Paid	MAY 28 1953			6995		1715		1715						
5		80						1696	18		1714	5	2nd Half Paid	SEP 16 1954			3322										
													1st Half Paid	MAY 28 1953			6995		857		857						
6		80						1696	18		1714	6													1714	1885	
7	SOLD FOR TAXES	~~11~~						234			234	7	Forfeited	10-1-53													234 Canc.
8	SOLD FOR TAXES	~~31~~						658			658	8	Forfeited	10-1-53													658 "
9	SOLD FOR TAXES	20						424	04		428	9	PAID IN FULL	JUN 16 1953			7852				428	06					
10												10															
11												11															
12												12															
13												13															
14												14															
15												15															
16		~~4~~ 4						84			84	16													84	92	
17		~~4~~ 4						84			84	17													84	92	
18		~~155~~						3288			3288	18													3288	3617	
19		~~4~~ 4						84			84	19													84	92	
20												20															
		~~209~~ 468 677						14956	104		14460							3044		5270				5254		8.92	

BONICK'S ADDITION RAILROAD ADDITION

Assessment Roll and Tax List of Real Property in the Village of Boys River, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52) WILLIAM-BATES PRINTERS, MINNEAPOLIS

ORIGINAL PLAT

BONICK'S ADDITION

RAILROAD ADDITION

	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	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
			Original Plat									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Howard H. Chambers			4	5				2	No		20			20				8		8		
2	Orin & Olive Forbord			2						No		20			20				8		8		
3	Orin & Olive Forbord			3						Yes		20	260		280			70			70		
4	Clarence E. Walker			7						No		30	70		100				40		40		
5	Village of Boys River			5				Exempt															
6	Olaf Johnson			6						No		30	170		200				80		80		
7	Cass Lake Bible Ship, Inc. (Church)			7				Exempt															
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20												120	500		620			70	136		206		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 41.4 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 2 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent to First Monday in January 1954	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		8						1.70	0.16		1.86	1 PAID IN FULL	MAY 29 1953	9122		1.86									
2		8						1.70	0.16		1.86	2 PAID IN FULL	JAN 13 1953	38	1.86										
3		70						14.84			14.84	3 PAID IN FULL	MAY 29 1953	22345		14.84									
4		40						8.48	1.0		8.58	4 PAID IN FULL	MAR 30 1953	3080		8.58									
5												5													
6		80						16.96	1.8		17.14	6 1st Half Paid	OCT 15 1953	13716		8.57		8.57							
												6 1st Half Paid	MAY 29 1953	8537											
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20		170 136 206						42.68	2.2		44.00	20			1.72	33.71		8.57							

Assessment Roll and Tax List of Real Property in the Village of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52) McLEAN-DAVIS DIVISION, MINNEAPOLIS

	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	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
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	State of Minnesota		Bonicks 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	75		100				40		40		
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
												25	75		100				40		40		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 1 Rate 7.6 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 2.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8			40					848	10		858	8											858	944	
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
			40					848	10		858												858		

ORIGINAL PLAT

BONICK'S ADDITION

RAILROAD ADDITION

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52) WILLIS-DAVIS BINDERY, MINNEAPOLIS

	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	Indicates Homestead Tax Now Due	Indicates Agricultural Tax Now Due	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)	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)
			Railroad addition (Platted, from N.W. ¼ of N.W. ¼ Sec. 32-143-27)																				
1	Alar Johnson			1						No.		30	20		50				20		20		
2	Lucy M. Mitchell			2						No.		20			20				8		8		
3	State of Minnesota			3																			
4	Alar Johnson			4						No.		25	75		100				40		40		
5	~~Olf Lunnell~~ Sam Lund			5						No.		20	60		80				32		32		
6	~~Haney E. & Carmen A. Countryman~~			6						Yes		20			20			5			5		
7	" "	"		7						Yes		20	60		80			20			20		
8	" "	"		8						Yes		20	12		32			8			8		
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
												165	227		382			33	100		133		

	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 ($ cts.)	State Tax on Non-Homestead 2.36 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
													2nd Half Paid	OCT 1 0 1953	13716									
													1st Half Paid	MAY 2 9 1953	8537									
1		20						4.24	04		4.28	1						2.14		2.14				
2	SOLD FOR TAXES	8						1.70	02		1.72	2										1.72		
3												3												
4	SOLD FOR TAXES	40						8.48	10		8.58	4										8.58		
5	SOLD FOR TAXES	32						6.78	08		6.86	5	PAID IN FULL	JUN 1 6 1953	7851					6.86	10			
6		~~4~~ 5						1.06			1.06	6	PAID IN FULL MAY 2 , 1953											
7		~~4~~ 20						4.24			4.24	7	PAID IN FULL MAY 2 9 1968		18379			7.00						
8		~~4~~ 8						1.70			1.70	8	PAID IN FULL MAY 2 9 1968											
9												9												
10												10												
11												11												
12												12												
13												13												
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15												15												
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17												17												
18												18												
19												19												
20												20												
		~~4~~ 33 100 133						26.20	24		27.44							9.14		9.00		18.30		

Assessment Roll and Tax List of Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52) MILLER-DAVIS STRATFORD, MINNEAPOLIS

	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 Agricultural 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 $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1																							
2																							
3																							
4																							
5			Grand Totals				64 79					2085	7746		9831		135	1129	1964		3228		
6																							
7																							
8																							
9																							
10																							
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16																							
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18																							
19																							
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 2 Rate 21 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 2.76 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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												1													
2												2													
3	Grand Totals		71 1129									3													
4			71 2099									4													
5			3228					6845	476		69926	5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
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