ASSESSMENT & TAX LIST

East Gull Lake

1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, Minn., APR 18 1945

Frank Ylinen *Assessor of the* Town of East Gull Lake

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Town *of* East Gull Lake *for the year 1945, containing a list of all Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, 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.

L. C. PETERSON

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property

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

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

WHEN LISTED AND ASSESSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated ***.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

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

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

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

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

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

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Department of Taxation ***.

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which *** he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity ***.

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

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

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

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

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

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .180 per cent, dried analysis, or which is classified by the iron ore trade as siliceous, Manganiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three, three "b," and four, as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d," and all unplatted real estate, except as provided by classes one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

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

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

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

Sec. 163.06, Sub. 7. Motor Vehicles which have been *** frozen *** by the Federal Government *** shall be assessed and valued at 5 per cent of the true and full value thereof.

Section 273.03, Minnesota Statutes 1941. Assessment; Mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Commissioner of Taxation* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four dollars per day for each day necessarily consumed in attending such meeting,* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat, to be computed by the usually traveled route, and paid out of the county treasury *upon the warrant of the county auditor.*

East Gull Lake, Cass

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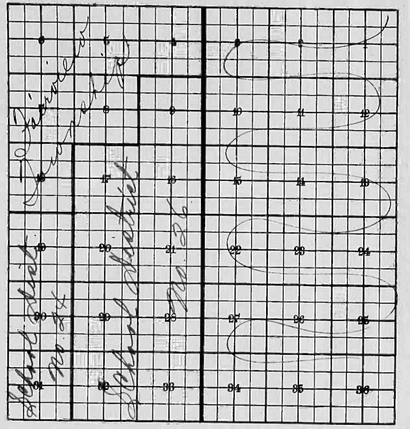
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 134 Range No. 29 Mer. P. M.



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1945.

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 ¼ 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 ¼ Mill Per Bushel (Dollars, Cts.)	★ Total Tax (Dollars, Cts.)	REMARKS

Note ★ Assessors will not fill these Columns

List of Lands in the Town of East Gull, County of Cass, Minn., for the Year 1945, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 295 Miller-Davis Company, Minneapolis, State Form No. 67

LANDS BECOMING HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hdths	
Ugo & Gilda Ghiorso	26	N.E. ¼ of S.E. ¼	20	134	29	40		Vet H.
" "	26	N.W. ¼ of S.E. ¼	"	"	"	40		for 1944
" "	26	Part of Lot 6	"	"	"	5		

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hdths
Gull Lake Shoreline	26	N.E. ¼ of N.E. ¼	32	134	29	40	
" " "	"	N.W. ¼ of N.E. ¼	"	"	"	40	
" " "	"	S.W. ¼ of N.E. ¼	"	"	"	40	
" " "	"	S.E. ¼ of N.E. ¼	"	"	"	40	
Gull Lake Shoreline	"	that part of the S½ of N.W. ¼ lying on the South side of Lime Bank road	33	134	29	66	30
" " " "	"	Lot 5	"	"	"	16	60

List of Lands in the ..... of ....., County of ....., Minn., for the Year 19....., Which have Become Homesteads or Ceased to Be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 254 Miller-Davis Company, Minneapolis. State Form No. 67

LANDS BECOMING HOMESTEADS								LANDS CEASING TO BE HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land		NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land	
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres	100ths			SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres	100ths

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 3. [illegible]

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than 100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars
~~H. J. and Zelda Ulmer~~	~~Lot 6 — N.E. ¼ of S.E. ¼~~	~~20~~	~~134~~	~~29~~				
H. J. and Zelda Ulmer	Part of Lot 6 unplatted	20	134	29	720	summer cabins	144	Homestead
Claude O. Sarah L. Drury	Lot 6 Squaw Point platted				180	summer cabin	72	Non-homestead

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1945.

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	Rge.	Number of Acres of Land (Acres / 100s)	Indicate Homestead Yes or No	ASSESSOR'S VALUATIONS: 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, Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% 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 the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.

Assessment of Taxable Platted Real Property in the Town of East Gull Lake County of Cass, Minn., for the Year 1945.

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Attached Machinery at 33⅓ per cent, Class 3, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land (Acres / 100s)	Indicate Homestead Yes or No	ASSESSOR'S VALUATIONS: 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% Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by 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)
Peter Colas		Oakhurst	A	134	29		NO	60			60			24				✓

Assessment of T

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Twp. OF East Gull Lake

School District No.	Valuation by School Districts: Dollars	Dollars	Value of Lands other than Town Lots including Structures: Dollars	Value of Town and City Lots including Structures thereon: Dollars	Personal Property: Dollars	Total Value of all Property except Money and Credits: Dollars	Rate of State Taxes: State Rev.	State Sch'l	Tchr. Ins.	State Debt	Total Rate of State Tax	Rate of County Taxes: Rev.	R. & B.	Welfare	Bonds and Int.			Total Rate of County Tax	Rate of Town Taxes: Rev.	R. & B.	Drag Tax	State Loan					Total Rate of Town Tax
			Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
28			11746	19725	3188	34659					1.56	21.4	8.5	34.4	17.9			84.2	3.	10.2	1.						14.2
26			25128	19134	3782	48044																					
			36874	38859	6970	82703					1.56																

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Rate of School Taxes: Local 1 Mill	Special	State Loan					Total Rate of Sch'l Tax	Total Rate of all Taxes	Taxes Levied: Local 1 Mill and Special School Taxes by Districts: Local 1 Mill	Special	State Loan				Total School Taxes	All Other Taxes: Funds	Rate	Amounts
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills										
28	1.	30.						31.	13.96	3466	103982					107448	State Revenue,		
26	1.	27.5						28.5	13.96	4804	180170					184974	State School,		
																	Teachers Insurance,		
																	State Debt—Non-Homestead,		426.30
																	State Debt—Homestead,		129.02
																	County Revenue,		1769.89
																	County Road and Bridge,		702.91
																	County Welfare,		3010.49
																	Bonds and Interest		1480.40
																	Town Revenue,		248.10
																	Town Road and Bridge,		143.57
																	Town Drag,		82.70
																	Town State Loan		
																	School Local 1 Mill,		82.70
																	School Special,		2841.52
																	School State Loan,		
										8270	2841.52					2924.22			11,017.66

Total Levy, $ 11,017.66

Total Number of Acres 4372

State of Minnesota, } ss.
COUNTY OF CASS

I, J. C. Brown, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Synopsis, showing the valuation of all the taxable property, in the Twp. of East Gull Lake, in said County, the several rates of Taxation, and Totals of the several Tax Funds levied thereon, for the year A. D. 1945

Witness my hand and official seal, this 8 day of Dec A. D. 1945

J. C. Brown
County Auditor.

SEAL

Assessment of

NAME OF OWNER

COLLECTIONS OF TAXES OF 1945, Town OF East Gull Lake, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1946	JUNE SETTLEMENT 1946	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 19..... to First Monday in Jan. 19.....	REDUCTIONS		Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS		Total Uncollected to First Monday in January, 19.....
State Revenue,											
State School,											
Teachers Insurance,											
State Debt—Non-Homestead,	6509	21361									
State Debt—Homestead,	1781	6771									
County Revenue,	27168	92885									
County Road and Bridge,	10791	36894									
County Welfare,	46213	157991									
County Bond and Interest,	22725	77694									
Town Revenue,	3909	13021									
Town Road and Bridge,	12949	44212									
Town Drag,	1270	4340									
Town State Loan,											
School Local 1 Mill,	1269	4340									
School Special,	44786	149733									
School State Loan,											
	177469	607502									

		LOCAL 1 MILL	SPECIAL	STATE LOAN							TOTALS
MARCH SETTLEMENT	School District No. 24	376	11287								11663
	26	893	33497								34390
	Totals	1269	44786								
JUNE SETTLEMENT	School District No. 24	1711	51342								46055
	26	2629	98591								53053
											101220
	Totals	4340	149733								
NOVEMBER SETTLEMENT	School District No.										154073
	Totals										
NOVEMBER to JANUARY	School District No.										
	Totals										
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

FORM 4 C.D. (Half-size county officials)

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

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 3(1); Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands and Statistics of Structures and Improvements (Structures & Improvements)	True and Full Value of Buildings and Other Structures (Structures & Improvements)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homestead in Section 40 of 1941 per cent Class 3	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements, and Machinery	Equalized Values: Total Assessed Value as Equalized by 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	
Helen W. Butler	George T. + Dorothy Bagley	Part of Lot 1 NE¼ of NE¼	9	134	29	12	55	26											
		2 NW¼ of NE¼																	
A. W. Bachr		Part of Lot 1 SW¼ of NE¼				4													
~~Martha H. French~~	Cecil L. + Martha Vincent	a strip of land 150' wide + 270' long SE¼ of NE¼ of Lot 2				1													
~~Henry R. White~~	Louis A. White	5 49 acs of Lot 2				49													
Nissua Properties, Inc.		6 4½ acres of NE¼ of NW¼ Lot 2				4	25												
~~H. A. White~~	Louis A. White	7 ~~1 acre of Lot 2 NW¼ of NW¼~~				10													
Arthur C. + Dorothy W. Buffington		8 Approx 7½ acs of Lot 2 ~~SW¼ of NW¼~~				70													
William V. Charbonneau		9 .67 ac of W 15 acs of ~~SE¼ of NW¼~~ Lot 2				67													
~~Henry R. White~~	Louis A. White	10 42 acs of Lot 1				42													
Margaret McMeekin		11 1.92 acs in NW cor of Lot 2 ~~NE¼ of SW¼~~ .08 acs Lot 1				2													
Florence H. Wimmer		12 Approx ½ ac of Lot 2 lying between ~~NW¼ of SW¼~~ Nelson + Cobblestone				50													
Luther W. + Irene Youngdahl		13 2.10 acs of W. 45 acs of ~~SW¼ of SW¼~~ Lot 2				2	10												
Elizabeth + Lois White		14 Lot 1 less plat + part ~~SE¼ of SW¼~~ add				3													
M. Louise McKay		15 1.10 acs of Lot 2				1	10												
E. B. Sullivan		16 ~~NE¼ of SE¼~~ Lot 3				39	75												
Florence French Powell		17 a strip 150' wide + 250' long ~~NW¼ of SE¼~~ of Lot 2				85													
Grace C. Nelson		18 1 ac. of Lot 2 ~~SW¼ of SE¼~~				1													
E. B. Sullivan		19 Lot 4 less plat ~~SE¼ of SE¼~~				31													
Josephine S. Blongren		20 ~~2 acs of Lot 2~~ Hickory + School Jackson Lots				2													

Abst. #2530

Cass County, Minnesota, for Taxes for the Year 1945.

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 47 Rate 47 Mills	District No. 26 Rate 26 Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	308		H266	202				4468	1 1st Half Paid	JUL - 5 1946	8508		2234						2234	2457	
2									2												
3	7840																				
	77700		21322	458				21780	3 PAID IN FULL	APR 30 1946	4629		21780								
4	92		1274					1274	4 PAID IN FULL	JUL 18 1946	9356		1274								
5	267		3696	174				3870	5 PAID IN FULL	MAY 23 1946	5327		3870								
6	382		5290	250				5540	6 PAID IN FULL	FEB 11 1946	9627	5540									
7	29		402	18				420	7 PAID IN FULL	MAR 5 1946	3069	420									
8	516		7144	338				7482	8 PAID IN FULL	MAR 22 1946	3634		7482								
9	227		3144	148				3292	9 PAID IN FULL	FEB 26 1946	2363	3292									
10	29		402	18				420	10 PAID IN FULL	MAY 23 1946	5327		420								
11	306		4236	200				4436	11 1st Half Paid	JUL 22 1946	9456		348						348	4436	4886
12	48		664	32				696	12 2nd Half Paid	NOV 5 1946	11687				348						
13	583		8072	382				8454	13 PAID IN FULL	DEC 18 1946	12347						84.54		67		
14	399		5524					5524	14 PAID IN FULL	FEB 11 1946	9870	5524									
15	226		3130	148				3278	15 1st Half Paid	JUL 18 1946	9358		1639								
									2nd Half Paid	OCT 28 1946	11288				1639						
16	191		2644	124				2768	16 PAID IN FULL	JUN 25 1946	9216		2768								
17	67		928	44				972	17 PAID IN FULL	JUL 18 1946	9356		972								
18	498		6896	326				7222	1st Half Paid	JUL 22 1946	9456		3611								
									2nd Half Paid	NOV 5 1946	11687				3611						
19	144		1994	94				2088	19 PAID IN FULL	JUN 25 1946	9216		2088								
20	258		3572	168				3740	20 PAID IN FULL	APR 17 1946	4327		3740								
	7331		846.00	31.24				87724													
	4779																				
	6110																				

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

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.

Cass County, Minnesota, for Taxes for the Year 1945.

Ins.	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres)	Number of Acres of Land (Hom.)	No. School District	Indl. Hom. stead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Lands Including all Structures and Improvements	Structures & 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 $1,000 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	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
							Acres	Hom.			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	~~Thos. Tyrrell & Wm. Tyrrell~~	~~Harriet C. Hodgson~~																			
	~~Kingston State Bank~~		1 ~~NE¼ of NE¼~~ Lot 1	6	134	29	34.80		26												
	~~Helen W. Butler~~	~~George B. Butler, Jr. Jagan~~	2 ~~NW¼ of NE¼~~ " 5 less plat				36														
	Homer A. & Clara L. Owen		3 SW¼ of NE¼ " 2				31.65														
	~~Kingston State Bk~~	~~Harriet C. Hodgson~~	4 SE¼ of NE¼				40														
			5																		
	~~Helen W. Butler~~	~~Geo. B. Jr. & Priscilla J. Jagan~~	6 ~~NE¼ of NW¼~~ " 4				24.40														
			7 NW¼ of NW¼																		
	Reino Baakonen		8 SW¼ of NW¼				40														
	Fannie E. Setula		9 ~~SE¼ of NW¼~~ " 3 less N 1 acre				19.30														
	Fannie E. & Mike Setula & Henry & Esther E. Hutchinson		10 N 10 acre of Lot 3				10														
	Herman & Lota Myrlee Paul		11 NE¼ of SW¼				40														
	" " "		12 NW¼ of SW¼				40														
	Jack Jerska		13 SW¼ of SW¼ less 1 ac school				39														
	Oscar Heino		14 SE¼ of SW¼				40														
			15																		
	Eino Juomi & Alma Juomi		16 NE¼ of SE¼				40														
	Homer A. & Clara L. Owen		17 NW¼ of SE¼				40														
	" " "		18 SW¼ of SE¼				40														
	Chas. Orvola		19 SE¼ of SE¼				40														
			20																		

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

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	Rate and Tax Less Homestead Exemption (Mills)	State Tax on Non-Homestead (6.5 Mills)	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	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.	$ cts.	
1		147			2036				96				2132	1 PAID IN FULL	JAN - 4 1946	9	2132										
2		144			1994				94				2088	2 1st Half Paid	JUL - 5 1946	8516		1044						1044	11.48		
3		199			2756				130				2886	3 2nd Half Paid / 1st Half Paid	NOV 4 1946 / JUN - 3 1946	6663		1443		1443							
4		96			1330				62				1392	4 PAID IN FULL	JAN - 4 1946	9	1392										
5														5 Balance Paid	SEP 27 1946	10673											
6		1750			24230				1144				25374	6 PART PAID	JUL - 5 1946	506		11793		5349							Tax to Abated
7														7													
8		86			1190								1190	8 PAID IN FULL	APR 6 1946	3865		1190									
9		210			2908				138				3046	9 2nd Half Paid / 1st Half Paid	SEP 16 1946 / JUN 24 1946	7225		2545									
10		141			1952				92				2044	10 2nd Half Paid / 1st Half Paid	SEP 16 1946 / JUN 24 1946	10886				2545							
11		38			526								526	11 PAID IN FULL	JUN 12 1946	6231		274									
12		160			2216								2216	12 PAID IN FULL	JUN 1 1946												
13		111			1536								1536	13 PAID IN FULL	JUN 18 1946	6986		1536									
14		48			666				32				696	14 PAID IN FULL	APR 17 1946	4320		696									
15														15													
16		143			1980								1980	16 PAID IN FULL	MAY - 4 1946	4663		1980									
17		57			790				38				828	17 Balance Paid / PART PAID	NOV 4 1946 / JUN - 5 1946	6062		424		404							
18		67			928				44				972	18 Balance Paid / 1st Half Paid	NOV 4 1946 / JUN - 5 1946	6062		566		406							
19		78			1040				52				1132	19 PAID IN FULL	JUN - 5 1946	6610		1132									
20														20													
		538 / 2937 / 3475			481.16				1922				50028														

FORM 4 CD (SEAR-DATA SYSTEMS, MINNEAPOLIS)

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	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)	Sec. School District	Include Homestead Yes or No	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 (Personal) 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)	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			NE ¼ of NE ¼	17	134	29			26												
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4	Reino Baakonen		SE ¼ of NE ¼ Recd. 1.5 acs $ to Arthur Baakonen				38	50													
5	" "		Lot 1 less plat of Squaw Point + part sold = less 8.37 acs				6	63													
6	John M. Bye		Lot 2 less 2.37 acs to U.S. + less NE ¼ of NW ¼ Squaw Point				14														
7	Frederick S. + Hilda M. Johnson		Lot 3 less to U.S. + less plat of NW ¼ of NW ¼ Squaw Point 6.18 acs. at Lot 1				6	60													
8	Felix Baakonen		SW ¼ of NW ¼				6	18													
9	Arthur Baakonen + Helen Baakonen		2.19 acs of Lot 1 + of SE ¼ of NW ¼ 82 ft of 784				2	19													
10	Wm. C. McNaughton		All of Lot 5, S. of W. of Gull River				1														
11			NE ¼ of SW ¼																		
12	Wm. C. McNaughton		Part of Lot 5 – 350' N; 108.8' SE; 338' S; NW ¼ of SW ¼ 75' NW of place of beginning				70														
13			SW ¼ of SW ¼																		
14			SE ¼ of SW ¼																		
15	H. S. Johnson, R. Rathcke + Paul Rabe		Lot 5 less part S + W of Gull River + less 350' N; 108.8' SE; 338' S; 75' NW ¼ + less 13.8 acs to U.S.																		
16	Maria Heino		NE ¼ of SE ¼				40														
17	H. S. Johnson, R. Rathcke + Paul Rabe		NW ¼ of SE ¼ Lot 4				25														
18			SW ¼ of SE ¼																		
19	" "		SE ¼ of SE ¼				38	93													
20																					

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate ..... Mills	District No. 3 Rate 4 Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1										1												
2										2												
3										3												
4		# 370	51 24						51 24	4 PAID IN FULL	APR 11 1946	8865		51 24								
5		# 19	2 64						2 64	5 PAID IN FULL	APR 11 1946											
6		245	33 92	1 60					35 52	6 1st Half Paid 2nd Half Paid	NOV 4 1946 NOV 27 1946	11655 7807		17 76		1 77						
7		503	69 64	3 28					72 92	7 1st Half Paid 2nd Half Paid	JUN 25 1946 OCT 11 1946	7879		36 46		3 64						
8		# 103	14 26						14 26	8 PAID IN FULL	JUL 8 1946	8383		14 26								
9		# 93	12 88						12 88	9 PAID IN FULL	JUL 8 1946	8391		12 88								
10		# 70	9 70						9 70	10 PAID IN FULL	MAY 8 1946											
11										11		8728										
12		# 243	33 64						33 64	12 PAID IN FULL	MAY 8 1946			43 34								
13										13												
14										14												
15		# 491	67 98						67 98	15 PAID IN FULL	NOV 26 1946	12234						67 98	3 00			
16		# 160	22 16						22 16	16 PAID IN FULL	APR 17 1946	4320		22 16								
17		# 76	10 52						10 52	17 PAID IN FULL	NOV 26 1946	12234						10 52	2 10			
18										18												
19		# 67	9 28						9 28	19 PAID IN FULL	NOV 26 1946	12234						9 28	1 86			
20										20												
		# 1692 # 748 2440	337 86	14 88					342 74													

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Blk.	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dwellings and Other Structures (Dollars)	True and Full Value of Merchandise, Personally 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)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value to Equalized by the Board at Review (Dollars)	Total Assessed Value to Equalized by the County Board (Dollars)	Total Assessed Value to Equalized by the Department of Taxation (Dollars)	Sold for Taxes
Pine Beach Corporation		1	~~NE¼ of NE¼~~ Lot 4 (Clumber Point)	18	134	29	13	77	26												SOLD FOR TAXES
		2	NW¼ of NE¼																		
		3	SW¼ of NE¼																		
		4	SE¼ of NE¼																		
		5																			
Lena L. Floan		6	~~NE¼ of NW¼~~ Lot 5	19	134	29	75		24										Abst. #2653		
		7	NW¼ of NW¼																		
		8	SW¼ of NW¼																		
		9	SE¼ of NW¼																		
Pine Beach Corporation		10	Lot 6					07													SOLD FOR TAXES
		11	NE¼ of SW¼																		
		12	NW¼ of SW¼																		
		13	SW¼ of SW¼																		
		14	SE¼ of SW¼																		
		15																			
		16	NE¼ of SE¼																		
		17	NW¼ of SE¼																		
		18	SW¼ of SE¼																		
		19	SE¼ of SE¼																		
		20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 24 Rate 42 Mills (Dollars)	District No. 24 Rate 42 Mills (Dollars)	District No. 26 Rate 43 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid: When Paid (Month Day Year)	Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1			162		2244	106				2350										2350		
2																						
3																						
4																						
5																						
6		4 57			746					746	1st Half Paid JUL 8 1946 8385			373								
7											2nd Half Paid OCT 8 1946					373						
8																						
9																						
10		14			184	10				194										194		
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19				34	930																	
20		4 57			2244																	
		14	162		3174	146				3290												
		71																				

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

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.

Cass County, Minnesota, for Taxes the Year 1945.

	Unwhose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	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 Not Specially Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3B	Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes	Remarks
							Dollars			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		
1			NE ¼ of NE ¼		20	134	29	26													
2			NW ¼ of NE ¼																		
3	Gustaf A. + Mabell Weidecker		~~Lot 2 less platted~~ less 13.70 acs. ~~SW ¼ of NE ¼~~ less 3 acs				8 65														
4	Frank E. + Emma E. Lewis		SE ¼ of NE ¼				40													SOLD FOR TAXES	
5	Fred J. + Sadie M. Conklin		13.70 acres of Lot 2				13 70														
6	Herbert Chas. + Viola Weidecker		3.1 acs of ~~NE ¼ of NW ¼~~ Lot 2				3 60											Abate #2761			
7			NW ¼ of NW ¼																		
8			SW ¼ of NW ¼																		
9			SE ¼ of NW ¼																		
10	Winifred S. Gould		100' x 200' x 114' x 220' of Lot 3				50														
11	Grace Stewart Walker		Lot 3 less 100' x 200' x 114' x 220' ~~NE ¼ of SW ¼~~ less .19 acs				30 61														
12	Jens L. Olson		~~NW ¼ of SW ¼~~ Lot 4				26 62											Abate #2653			
13			5.6 acres of Lot 7 ~~SW ¼ of SW ¼~~				5 6														
14	Gull Lake Shores, Inc.		~~SE ¼ of SW ¼~~ " 5				29 70														
15	Fred Wels		.79 ac of Lot 3				79													SOLD FOR TAXES	
16	U. J. + Zelda Ylinen		NE ¼ of SE ¼				40		Yes											SOLD FOR TAXES	
17	Gull Lake Shores, Inc.		NW ¼ of SE ¼				40		"											SOLD FOR TAXES	
18	" " " "		~~SW ¼ of SE ¼~~ Lot 6 less 6.74 ~~87~~				~~14 85~~ 9 25		"												
19	John Lewis		Lot 7 less S 200' + less 5.6 acs ~~SE ¼ of SE ¼~~ + less 4.8 acs				20 83														
20	U. J. + Zelda Ylinen		E. 748.7 of Lot 6				5		Yes		720		144								
							69 25														

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 24 Rate ..... Mills	District No. 26 Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																						
2																						
3		#239			3310				33 10	PAID IN FULL	MAY 2 3 1946	5229		33 10								
4		#363			5026				50 26	PAID IN FULL	MAR 1 5 1946	3608	5	50 26								
5		#44			610				6 10	PAID IN FULL	JUL 2 5 1946	10262		6 10	12							
6																						
7																						
8																						
9																						
10		331			4584	216			48 00	PAID IN FULL	FEB - 9 1946	870	48 00									
11		598			12434	588			130 22	PAID IN FULL	JUN 6 1946	6723		130 22								
12		~~#490~~ #743			14302	190			144 92	1st Half Paid 2nd Half Paid	JUL 8 1946 OCT 1 8 1946	8386 12		72 46				72 46				
13																						
14		287			3974	188			41 62											41 62		
15		#57			790				7 90											7 90		
16		#48			664				6 64	PAID IN FULL	JUL 1 5 1946	9110		6 64								
17		#52			720				7 20											7 20	7 72	
18		#316			4376				43 76											43 76	4 38	
19		~~#466~~			6452				64 52	PAID IN FULL	JUN 1 3 1946	6194		64 52								
20		#2328 ~~#1806~~ 4134			57 42	1 82			58 24													

Sample Ballots
File Bay
Birch Grove on Gull

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

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	Twp. or Block	Range	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homesteads Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Personal Property Attached to Real Estate (Dollars)	Total True and Full Value of Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads not to Exceed $1,000 at Class 3B (Dollars)	Assessed Remainder at 33⅓ Per Cent Class 3 (Dollars)	Total Assessed Value of Lands Including 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 NE ¼ of NE ¼	20	134	29			26												
		2 NW ¼ of NE ¼																		
		3 SW ¼ of NE ¼																		
		4 SE ¼ of NE ¼																		
Clarence W. + Marjorie B. Butler		5 S 200' of Lot 7 ~~+ 5 Acres of Lot 7~~				2.30 ~~10.00~~														
		6 NE ¼ of NW ¼																		
		7 NW ¼ of NW ¼																		
		8 SW ¼ of NW ¼																		
		9 SE ¼ of NW ¼																		
~~Fred Wells~~		10 ~~7.00 of Lot 7~~				~~7.00~~														
		11 NE ¼ of SW ¼																		
		12 NW ¼ of SW ¼																		
		13 SW ¼ of SW ¼																		
		14 SE ¼ of SW ¼																		
Frank G. + Margaret Moore		15 4.80 ac. of Lot 7				4.80														
		16 NE ¼ of SE ¼																		
		17 NW ¼ of SE ¼																		
		18 SW ¼ of SE ¼																		
		19 SE ¼ of SE ¼																		
C. L. Upland + W. E. Ottenhand		~~20 100' of 1.30 of Lot 7~~				14.80														

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 24 Rate ..... Mills	District No. 6 Rate 14 Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes						Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																														1
2																														2
3																														3
4																														4
5		7.458												63.42	PAID IN FULL	JUN 18 1946			7031 / 7037	57.08 / 6.34										5
6																														6
7																														7
8																														8
9																														9
10																														10
11																														11
12																														12
13																														13
14																														14
15									This is included on tax for Johnsburg Twp 19 - page 5, Divide																			15
16																														16
17																														17
18																														18
19																														19
20		7.458	7.36	63.42										63.42																20

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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	Twp. or Subject.	Range	Number of Acres of Land: Acres	100ths	No. School Districts	Indicate Homestead: Yes or No	Assessor's Valuation: True and Full Value of Lands Including 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 $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	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	
1	Hans M. Barcson		NE ¼ of NE ¼	21	134	29	40		26											
2	Ernest R + Hazel A. Lee		NW ¼ of NE ¼				40													
3	Frank E. Yelinen		SW ¼ of NE ¼				40													
4	Matt Hay		SE ¼ of NE ¼				40													
5		Frank E + Myrtle Yelinen																		
6	Frank E + Emma E. Lewis		NE ¼ of NW ¼				40													
7	" " " " "		NW ¼ of NW ¼				40													
8	" " " " "		SW ¼ of NW ¼				40													
9	Frank E. Yelinen		SE ¼ of NW ¼				40													
10																				
11	"	Frank E + Myrtle Yelinen	NE ¼ of SW ¼				40													
12	Frank E + Emma E. Lewis		NW ¼ of SW ¼				40													
13	Martin J. Phillips	Frank E. Yelinen	SW ¼ of SW ¼				40													
14	Frank E. Yelinen		SE ¼ of SW ¼				40													
15																				
16	Wm. Yelinen		NE ¼ of SE ¼				40													
17	Frank E. Yelinen		NW ¼ of SE ¼				40													SOLD FOR TAXES
18	"		SW ¼ of SE ¼				40													
19	Clarence Voels		SE ¼ of SE ¼				40													SOLD FOR TAXES
20							640													

Cass County, Minnesota, for Taxes for the Year 1945.

	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 24 Rate ..... Mills	District No. 26 Rate 40 Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption .....Mills	State Tax on Non-Homestead .....Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent as First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			7.8		10 80	52			11 32	PAID IN FULL	APR	18	1946	4510		11 32								
2			7 163		22 56				22 56	1st Half Paid / 2nd Half Paid	JUL / NOV	13 / 7	1946 / 1946	9357 / 1203		11 28		11 28						
3			7 38		5 26				5 26	Full Paid / 1st Paid	APR / APR	15 / 9	1946 / 1946	4213 / 4188		2 64 / 4 02								
4			96		13 30	62			13 92	PAID IN FULL	JUL	15	1946	8999		13 92								+ 24 Delaye
5																								
6			7 29		4 02				4 02	PAID IN FULL	MAR	5	1946	3608		14 56								
7			7 57		7 90				7 90	PAID IN FULL	MAR	5	1946											
8			7 19		2 64				2 64	PAID IN FULL	MAR	5	1946											
9			7 101		13 98				13 98	Full Paid	APR	9	1946	4188		13 98								
10																								
11			7 29		4 02				4 02	Full Paid	APR	9	1946	4188		4 02								
12			7 29		4 02				4 02	PAID IN FULL	MAR	5	1946	3608		4 02								
13			7 46		6 37 / 10 62	50	Abatement $30.22		6 37 / 10 02	Sale for Taxes	APR	9	1946	4187		6 37								Not Entered Abst. Pending
14			7 60		8 30				8 30	Full Paid	APR	9	1946	4188		8 30								
15																								
16			7 90		12 46				12 46									12 46						
17			7 29		4 02				4 02	Full Paid	APR	9	1946	4188		8 04								
18			7 29		4 02				4 02	Full Paid	APR	9	1946			4 02								
19			7 58		8 04				8 04	1st Half Paid / 2nd Half Paid	JUL / NOV	8 / 5	1946 / 1946	9352 / 2214		4 02		4 02						
20																								
	7 731 / 7 250 / 981			7 7	135 86	1 64			137 50															

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

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

Cass County, Minnesota, for Taxes the Year 1945.

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	Individual Return Filed Yes or No	True and Full Value of Land, Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Not Assessed in Real Estate (Dollars)	Total True and Full Value of Land 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)	Total Assessed Value of Land Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Town Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Department of Taxation (Dollars)	Sold for Taxes	Remarks
Clarence Voels		1 NE¼ of NE¼	28	134	29	40	26												SOLD FOR TAXES	
Katie Lee		2 NW¼ of NE¼				40														
" "		3 ~~SW¼ of NE¼~~ Lot 4				42.75														
State of Minnesota		4 ~~SE¼ of NE¼~~ " 3																		
		5																		
Katie Lee		6 NE¼ of NW¼				40														
~~Martin J Phillips~~	Frank E. Yeaman	7 NW¼ of NW¼				40														
Katie Lee		8 SW¼ of NW¼				40														
" "		9 SE¼ of NW¼				40														
Roy A. Sellman		10 N½ of " 5				20														
" "		11 NE¼ of SW¼																		
" "		12 N½ of NW¼ of SW¼				20														
" "		13 SW¼ of SW¼				40														
" "		14 ~~SE¼ of SW¼~~ " 6				31.62														
State of Minnesota		15 S½ of NW¼ + S½ of Lot 5				40														
		16 ~~NE¼ of SE¼~~ Lot 2																		
		17 NW¼ of SE¼																		
		18 SW¼ of SE¼																		
State of Minnesota		19 ~~SE¼ of SE¼~~ Lot 1																		
		20																		

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 24 Rate 76 Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
1		# 49	678				678	1st Half Paid / 2nd Half Paid	JUL 18 1946 / NOV 5 1946	9352 / 12214		339		339							
2		67	928	44			972	2nd Half Paid / 1st Half Paid	OCT 31 1946 / JUN 5 1946	5848		972		972							
3		67	928	44			972	2nd Half Paid / 1st Half Paid	OCT 31 1946 / JUN 5 1946	11581											
4																					
5																					
6		67	928	44			972	2nd Half Paid / 1st Half Paid	OCT 31 1946 / JUN 5 1946	11581 / 5848		486		486							
7		# 76	1052	50	Abatement # 3022		1102	Amount Paid	APR - 9 1946	4187		637									Tax Abated Appt Pending
8		76	1052	50			1102	2nd Half Paid / 1st Half Paid	OCT 31 1946 / JUN 5 1946	5848 / 11581		1102									
9		76	1052	50			1102	2nd Half Paid / 1st Half Paid	OCT 31 1946 / JUN 5 1946	11581				1102							
10		# 19	264				264	PAID IN FULL	FEB 11 1946												
11																					
12		# 19	264				264	PAID IN FULL	FEB 11 1946		1945	2258									
13		# 49	678				678	PAID IN FULL	FEB 11 1946												
14		# 38	526				526	PAID IN FULL	FEB 11 1946												
15		# 38	526				526	PAID IN FULL	FEB 11 1946												
16																					
17																					
18																					
19																					
20																					
		# 212 / # 429 / 641	8876	282			9158														

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

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	Twp. or Block	Range	Number of Acres of Land: Acres	Mills	No. School District	Indicate Urban Areas by Use of No	Assessor's Valuation: True and Full Value of Lands Including all Improvements	True and Full Value of Buildings and Other Structures (Structures & 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 $1,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: 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 Department of Taxation	Sold for Taxes
						Acres	Mills			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
John S. Lewis		1 ~~NE¼ of NE¼ Lot 1~~ Lot 1	29	134	29	35.15		26											
Joseph A + May Lowrey to Sewall		2 NW¼ of NE¼																	
Herman C + Helen Malm		3 ~~Tract 5 E.L.S.E.~~ ~~SW¼ of NE¼~~				8													
Gull Lake Shores, Inc.		4 ~~Lot 2 less tracts 3 E.G.L.S. + less SE¼ of NE¼ Lot 5 E.L.S.E.~~				39.65													
~~Vacant~~		5 ~~Lot 7~~				29.70													
Arthur L. Roberts		6 ~~Tract E.G.L.S. - E part of NE¼ of NW¼ Lot 2~~				8													SOLD FOR TAXES
~~Vacant~~		7 ~~Tract E.G.L.S. - E part of NW¼ of NW¼ Lot 2~~																	
~~Thomas C. Tuttle Malm~~		8 ~~SW¼ of NW¼~~																	
Ralph C. + Marie Simons		9 W 200' of Lot 5 ~~SE¼ of NW¼~~				5.50													
W. C. Simons		10 E 275' of W 475' of Lot 5				7.40													
Don A + Grace S. Freeman		11 Lot 5 less W 475' NW of NW 600' ~~NE¼ of SW¼~~				20.50													
W. A. Frampton		12 ~~Lot 6 less 10 acc~~ ~~NW¼ of SW¼~~				32.80													
Pine Beach Golf Course		13 ~~The part of Lot 6 N of projected S line SW¼ of SW¼ & N½ of SE¼ of Sec 30~~				10													SOLD FOR TAXES
		14 ~~SE¼ of SW¼~~																	
Chas. Hutton State of Minnesota		15 E½ of 7½ of SE¼				20													
Floyd B. Olson		16 W½ of NE¼ of SE¼				20													
" "		17 ~~Lot 3 S of center section line NW¼ of SE¼~~				18													
Gull Lake Shores, Inc.		18 ~~SW¼ of SE¼ Lot 4~~				38.40													
Steve + Almeria C. Collins		19 SE¼ of SE¼				40													SOLD FOR TAXES
Gull Lake Shores, Inc.		20 Lot 3 N of center section line				2.20													SOLD FOR TAXES

Cass County, Minnesota, for Taxes for the Year 1945.

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 24 Rate 4.7 Mills	District No. 24 Rate 4.7 Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	Rate Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	177			2450				2450 1	PAID IN FULL	JUN 17 1946	6194		2450								
2								2													
3								3													
4	697			9650	456	11		101.06 4	PART PAID	MAY 27 1946	5419		25.00						76.06		
5	478			6618	312			69.30 5											69.30		
6	155			2146	102			22.48 6	PAID IN FULL	APR 20 1946	4354		22.48								
7								7													
8								8													
9	204			2824	134			29.58 9	PAID IN FULL	MAR 27 1946	4075		29.58								
10	204			2824	134			29.58 10	PAID IN FULL	APR 12 1946	2918		29.58								
11	433			5996				59.96 11	1st Half Paid	JUL 18 1946	9814		29.98								
									2nd Half Paid	JUN 27 1946	7805		29.98								
12	1123			15550				155.50 12	PAID IN FULL	MAR 4 1946	2114	155.50									
13	287			3974	188			41.62 13	PAID IN FULL	OCT 21 1946									41.62		
14								14													
15	48			664	32			6.96 15	Forfeited												6.96 Canc.
16	48			664	32			6.96 16	PAID IN FULL	JUL 3 1946	7771		11.03								
17	713			9872	466			103.38 17	PAID IN FULL	JUL 3 1946											
18	287			3974	188			41.62 18											41.62		
19	59			816				8.16 19											8.16		
20	48			664	32			6.96 20											6.96	7.86	
	1793			24.86	2076			707.62													
	3169																				
	4961																				

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

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; Homesteads 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	No.	Is the property Homestead? Yes No	Assessor's valuation: True and Full Value of Land 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 Structures, Improvements, and Machinery	Assessed Value of Homesteads up to $1000 at 33⅓ Per Cent Class 3B	Assessed Value of Other Property at 33⅓ Per Cent Class 3	Equalized values: Total Assessed Value to be Equalized by the Board of Review	Total Assessed Value to be Equalized by the County Board	Total Assessed Value to be Equalized by the Department of Taxation	Sold for taxes
						Acres	100ths		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
W.J. Madden, Jr. + Margaret J. Madden		Lot 2 less 5.53 acc. Hotel 3.03 ac + ~~NE¼ of NE¼~~ Madden Beach Lot 30	1	134	29	17.07	24											
" " "		Lot 3 less 3.50 acc so Least D.E.S. of	2			20												
Arthur L. Roberts		NW¼ of NE¼ Pine Beach Plat																
W.J. Madden, Jr. + Margaret J. Madden		All W. of Pine Beach S.W.¼ of NE¼ road	3			40												
Forsmer's Pine Beach Hotel Corp.		Lot 2 less 17 acc. Hotel E½ of NE¼ Sec	4			30	33											SOLD FOR TAXES
Arthur L. Roberts		Part of Lots 1 + 2 (approx 6 acc)	5			6												
C.S. Sutton + E.E. Clark		~~NE¼ of NW¼~~ Lot 4	6			30.40												
" "		~~NW¼ of NW¼~~ " 5 South	7			40												SOLD FOR TAXES
Arthur L. Roberts		SW¼ of NW¼ } of quarter line	8															
" "		SE¼ of NW¼	9			40												
" "		Lot 5 N of quarter line	10			17.13												SOLD FOR TAXES
C.S. Sutton + E.E. Clark		NE¼ of SW¼	11			40												SOLD FOR TAXES
" "		NW¼ of SW¼	12			40												SOLD FOR TAXES
Gull Lake Shores, Inc.		SW¼ of SW¼	13			40												
W.J. + Margaret Madden		SE¼ of SW¼	14			40												
W.J. Madden, Jr. + Margaret J. Madden		256'x113'x256'x100' of Lot 2 in N.E. Corner	15			60												SOLD FOR TAXES
" "		NE¼ of SE¼ } Cross Pine	16			40												
		NW¼ of SE¼ } Beach Golf Course	17			40												
Gull Lake Shores, Inc.		SW¼ of SE¼	18			40												SOLD FOR TAXES
" "		SE¼ of SE¼	19			40												SOLD FOR TAXES
Pine Beach Golf Course		N½ of SE¼ except to Madden	20			(Exclude 5 acres) 35												SOLD FOR TAXES

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations as Schools Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 24 Rate 44 Mills	District No. 26 Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	7935				56 96				56 96	1 PAID IN FULL	OCT 21 1946	11115				56 96							
2	67				5 78	44			9 22	2 PAID IN FULL	OCT 21 1946	11115				9 22							
3	48				6 28	32			6 60	3 PAID IN FULL	6 6 46	6066		6 60									
4	191				25 02	124			26 26	4 PAID IN FULL	OCT 21 1946	11115				26 26							
5	7844				102 86	5 30			108 56	5 1st Half Paid	OCT 23 1946	11120				54 28				54 28			
										2nd Half Paid	JUN 5 1946	6070		53 28									
6	719				94 16	4 70			98 86	6 PAID IN FULL	6 6 46	6066		98 86									
7	96				12 58	62			13 20	7 PAID IN FULL	JUL 18 1946	9367		13 20									
8	~~96~~				~~12 58~~	~~62~~			~~13 20~~	8 Dist												13 20	Canc.
9	96				12 58	62			13 20	9 PAID IN FULL	6 6 46	6066		13 20									
10	105				13 76	68			14 44	10 PAID IN FULL	6 6 46	6066		14 44									
11	96				12 58	62			13 20	11 PAID IN FULL	6 6 46	6066		13 20									
12	96				12 58	62			13 20	12 PAID IN FULL	JUL 18 1946	9367		26 40									
13	96				12 58	62			13 20	13 PAID IN FULL	JUL 18 1946												
14	38				4 98	24			5 22	14													
15	210				27 50				27 50	15 PAID IN FULL	OCT 21 1946	11115				27 50							
16	191				25 02	124			26 26	16 PAID IN FULL	OCT 21 1946												
17	191				25 02	124			26 26	17 PAID IN FULL	OCT 21 1946	11115				26 26							
18	57				7 46	38			7 84	18												7 84	
19	57				7 46	38			7 84	19												7 84	
20	19				2 48	12			2 60	20 PAID IN FULL	OCT 21 1946	11114				2 60							
	45																						
	7816103				1024 07 62	6 60 0			1472 62														
	10748																						

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

Form 4.C.D. (Full Assessment Roll)

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.

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Blk.	Range	Number of Acres of Land (Acres)	100ths	No. School District	Indicate Homesteads Yes or No	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements) (Dollars)	Structures & Improvements: True and Full Value of Improvements (Dollars)	True and Full Value of Improvements Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land, Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 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 Values: Total Assessed Value as Equalized by the State 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
Gull Lake Shores, Inc.		1	NE ¼ of NE ¼	31	124	29	40	24													SOLD FOR TAXES
" "	Sylvan Lake Lots	2	~~NW ¼ of NE ¼~~ Lot 4				58	85													SOLD FOR TAXES
" "		3	SW ¼ of NE ¼																		
" "		4	~~SE ¼ of NE ¼~~ " 5				17	30													SOLD FOR TAXES
		5																			
" "		6	~~NE ¼ of NW ¼~~ " 3				46	45													SOLD FOR TAXES
C. S. Sutton + E. E. Clark		7	~~NW ¼ of NW ¼~~ " 1				42	32													
" "		8	~~SW ¼ of NW ¼~~ " 2				39	89													
		9	SE ¼ of NW ¼																		
Herbert S. Sutherland + ~~Thelma Sutherland~~ Thelma Sutherland		10	100'x150' between Sylvan Lake + Gull Lake (Part of Lot 6)					40													
Earnest R. Lively		11	75'x150' between Sylvan Lake + ~~NE ¼ of SW ¼~~ Gull Lake (Part of Lot 6)					30													
		12	NW ¼ of SW ¼																		
		13	SW ¼ of SW ¼																		
		14	SE ¼ of SW ¼																		
Gl. Thelma Sutherland		15	West half of NW ¼ of NW ¼				1	00													
Hans Christian Jensen		16	~~NE ¼ of SE ¼~~ Lot 6 less 7 acs.				49	65													
							~~50~~	65													
		17	NW ¼ of SE ¼																		
" "		18	~~SW ¼ of SE ¼~~ Lot 7				40	30													
		19	SE ¼ of SE ¼																		
		20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 24 Rate 41 Mills	District No. 24 Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	38				498	24			522											522		
2	46				1258	62			1320	PAID IN FULL	MAY 27 1948											
3													5461	3068								
4	127				1664	84			1748	PAID IN FULL	MAY 27 1948											
5																						
6	96				1258	62			1320											1320		
7	57				746	38			784	PAID IN FULL	JUL 18 1946	9367		784								
8	124				1624	82			1706	PAID IN FULL	JUL 18 1946	9367		1706								
9																						
10	104				1362				1362	PAID IN FULL	JUL 8 1946	8388		1362								
11	93				1218	60			1278	PAID IN FULL	JUL 15 1946	8984		1278								
12																						
13																						
14																						
15									Not included in Town 16.													
16	96				1258	62			1320											1320	J 7452	
17																						
18	96				1258	62			1320											1320	J 7452	
19																						
20																						
	1125 / 123 / 927				12144	531			12680													

Form 4 C.D. Auditor's Office, Minnesota

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead: Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Build-ings and Other Structures (Dollars)	True and Full Value of Machinery Not Classified Attached to Real Estate (Dollars)	Assessor's Valuation: 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 3 (Dollars)	Amount of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Department of Taxation (Dollars)	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 63 Mills (Dollars)	District No. 2 Rate 40 Mills (Dollars)	District No. 3 Rate 40 Mills (Dollars)	Rate and Tax Less Homestead Exemption (Mills)	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
1	Ulf + Zelda M. Ylinen		NE ¼ of NE ¼	32	134	29	40		26										Check #2614		SOLD FOR TAXES		63		872			872												872	
2	" " "		NW ¼ of NE ¼				40												"	"	SOLD FOR TAXES		40		554			554												554	
3	" " "		SW ¼ of NE ¼				40												"	"	SOLD FOR TAXES		40		554			554												554	
4	" " "		SE ¼ of NE ¼				40												"	"	SOLD FOR TAXES		63		872			872												872	
5																																										
6	Gull Lake Shores, Inc		~~NE ¼ of NW ¼~~ Lot 2				36.80														SOLD FOR TAXES		57		790	38		828												828	
7	" "		~~NW ¼ of NW ¼~~ " 1				22.70														SOLD FOR TAXES		57		790	38		828												828	
8			SW ¼ of NW ¼																																							
9	George Collins		~~SE ¼ of NW ¼~~ " 3				36.40																40		554			554														
10																																										
11	E. F. Aubberg		NE ¼ of SW ¼				40														SOLD FOR TAXES		67		928	44		972			PAID IN FULL	JUN 24 1946	7204		557					972	1669
12	State of Minnesota		NW ¼ of SW ¼																																							
13	E. F. Aubberg State of Minn		SW ¼ of SW ¼				40														SOLD FOR TAXES		76		1052	50		1102			Forfeited											#11.02 canc.
14	Charles J. + Caroline Peterson		SE ¼ of SW ¼				40																141		1952			1952			1st Half Paid 2nd Half Paid	JUL 2 1946 NOV 1 - 1946	7935 11612		976			976					
15																																										
16	Ole Warlof Jim K. + Victoria Bell		NE ¼ of SE ¼				40																57		790	38 ½		828 ½			PART PAID	JUL 8 1946	8379		428						400	Bal 4.00
17	State of Minnesota		NW ¼ of SE ¼																																							
18	Charles J. + Caroline Peterson		SW ¼ of SE ¼				40																57		790			790			1st Half Paid 2nd Half Paid	JUL 2 1946 NOV 1 - 1946	7935 11612		395			395					
19	Ole Warlof Jim K. + Victoria Bell		SE ¼ of SE ¼				40																97		1344	64 ½		1408 ½			PART PAID	JUL 8 1946	8379		607						80	Bal 8.07
20							400																N 444 N 411 855		11842	272		12114														

Form 4 LD. Minn. Tax Comm. Bulletin

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indl. Pens. Assd. Yes or No	Assessor's Valuation: True and Full Value of Land: Structures of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery (Formerly Attached to Real Estate)	Total True and Full Value of Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1,000 at 20 Per Cent Class 3B	Assessed Value of Remainder at 33⅓ per Cent Class 3	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	Variations by School Districts as Equalized by Department of Taxation: District No. ___ Rate ___ Mills	District No. 42 Rate 34 Mills	District No. 86 Rate 134 Mills	District No. ___ Rate ___ Mills	Rate and Tax Less Homestead Exemption ___ Mills	State Tax on Non-Homestead 65.4 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collection to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	State of Minnesota																																								
1			NE ¼ of NE ¼	33	134	29		26																																	
2	State of Minnesota		~~NW ¼ of NE ¼ Lot 4~~																																						
3	Minn. Power & Light Co.		~~SW ¼ of NE ¼~~ " 3				36.20															67		928	44			972	2nd Half Paid OCT 25 1945 / 1st Half Paid JUL 29 1946	10284 / 11352		972		972						
4	" " "		SE ¼ of NE ¼				40															67		928	44			972	2nd Half Paid OCT 25 1945 / 1st Half Paid OCT 25 1946												
5																																									
6	Matt Lynch	State of Minnesota	~~NE ¼ of NW ¼~~ " 1				31.50															57		790	38			828	Satisfied										828	Canc
7	" "	State of Minnesota	NW ¼ of NW ¼				40													SOLD FOR TAXES		67		928	44			972											972	Canc
8	U. J. Yliniemi & Zelda M. Yliniemi		15 ac. per Ty 33 of Nw ¼ lying on S. side of ~~SW ¼ of NW ¼~~ Pine Beach Road				66.30													Abate # 2200 SOLD FOR TAXES		4 200		2770				2770											2770	
9			~~SE ¼ of NW ¼~~																																						
10	Don A. & Grayce S. Freeman	Donald A. Freeman & Grayce S. Freeman, Joint Tenants, Cass Lake, Minn.	12 ac. of S½ of Nw ¼ lying N of Pine Beach road				12															4 93		1288				1288	2nd Half Paid OCT 21 1946 / 1st Half Paid JUN 27 1946	10205 / 7805		644		644						
11	Urho J. & Zelda M. Yliniemi		~~NE ¼ of SW ¼~~ Lot 5				16.60													Abate #2619 SOLD FOR TAXES		4 18		250				250											250	
12	Chas. E. Roberts		~~NW ¼ of SW ¼~~ " 6				39.05															4 60		830				830	PAID IN FULL JUL 3 1946	7970		830								
13	Eloise Pettis		~~SW ¼ of SW ¼~~ " 7				16.60													SOLD FOR TAXES		4 40		554				554	PAID IN FULL MAR - 4 1946	2510	554									
14	Mark M. Lynch	Leonard Mendejo Jackpine Minn.	~~SE ¼ of SW ¼~~ " 8				19.50															4 44		194				194	PAID IN FULL JUL 25 1946	9290		194								
15																																									
16	Minn. Power & Light Co.		NE ¼ of SE ¼				40															57		790	38			828	2nd Half Paid OCT 25 1946 / 1st Half Paid JUL 29 1946												
17	"		NW ¼ of SE ¼				40															57		790	38			828	2nd Half Paid OCT 25 1946 / 1st Half Paid JUL 29 1946	10284 / 11352		1656								
18	"		SW ¼ of SE ¼				40															57		790	38			828	2nd Half Paid OCT 25 1946 / 1st Half Paid JUL 29 1946					1656						
19	"		SE ¼ of SE ¼				40															57		790	38			828	2nd Half Paid OCT 25 1946 / 1st Half Paid JUL 29 1946												
20																						74 425	54	12600	322			12922													
							479.75															117 Lge	54	1583.36																	
							432.25															# 836 - 8951 - 1077																			
																						74 640 - 1877 - 221 77		3494.46																	
																						1746 25129	36874	50176	-17084			5188.60													

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, Cass County, Minnesota, for Taxes for the Year 1945.

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	Intending Homestead Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 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	EQUALIZED VALUES: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by Department of Taxation	SOLD FOR TAXES
							Acres	100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	Sylvan Lovaas & Ernest																				
1			NE ¼ of NE ¼																		
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4			SE ¼ of NE ¼																		
5			" " "																		
6	Da Pelgner Mary Pelgner		NE ¼ of NW ¼																		
7	" "		NW ¼ of NW ¼																		
8	Sylvan Lovaas & Cody Thomas		SW ¼ of NW ¼																		
9	Ed & Joyce Blackburn		SE ¼ of NW ¼																		
10			" " "																		
11			NE ¼ of SW ¼																		
12	Paul H & Lois P		NW ¼ of SW ¼																		
13			SW ¼ of SW ¼																		
14			SE ¼ of SW ¼																		
15																					
16			NE ¼ of SE ¼																		
17			NW ¼ of SE ¼																		
18			SW ¼ of SE ¼																		
19			SE ¼ of SE ¼																		
20																					

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
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

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake, Cass County, Minnesota, for Taxes for the Year 1945.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Square Point

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Block	No. School District	Inelig. Homestead Yes or No	True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Machinery Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Lands 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 Director of Revenue (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Department of Taxation (Dollars)	Sold for Taxes
~~Roy L. + Josephine Kuchmichel~~		Square Point (Part of Lot 1, Sec. 19-134-29)	1	26												
" " " "			2													
" " " "			3													
" " " "			4													
" " " "			5													
Claude O. + Sarah E. Drury			6													
Mrs. Jean M. Kampmann			7													
Roy L. + Josephine Kuchmichel			8													
" " " "			9													
Alice Johnson			10													SOLD FOR TAXES
R. B. Hamilton			11													
Clarence W. + Dora M. Ohm			12													
Erick Olson			13													
George E. Anderson			14													
Roscoe G. Goddard			15													
B. J. Karels			16													
Anabel S. Paine			17													
Herman + Lota Myles Paul			18													
" " " "			19													
Carl E. + Maria S. Swanson		20 acres Piper tract	20													SOLD FOR TAXES

	Valuations by School Districts as Equalized by Department of Taxation: District No. 24 Rate ..... Mills	District No. 26 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1		40			554	26			580 1	PAID IN FULL	JUL 18 1946												
2		40			554	26			580 2	PAID IN FULL	JUL 18 1946												
3		40			554	26			580 3	PAID IN FULL	JUL 18 1946	9361		2900									
4		40			554	26			580 4	PAID IN FULL	JUL 18 1946												
5		40			554	26			580 5	PAID IN FULL	JUL 18 1946												
6		112			1550	74			1624 6	PAID IN FULL	APR 8 1946	3897		1624									
7		# 250			3462				3462 7	PAID IN FULL	JUL 18 1946	9361		3462									
8		40			554	26			580 8	PAID IN FULL	APR 17 1946	4330		3480									
9		200			2770	130			2900 9	PAID IN FULL	APR 17 1946												
10		# 180			2492				2492 10												2492		
11		240			3324	156			3480 11	PAID IN FULL	MAY 6 1946	4684		3480									
12		220			3046	144			3190 12	1st Half Paid	JUL 15 1946	9998		1595							1595	1755	
13		220			3046	144			3190 13	PAID IN FULL	FEB 1 1946	1373	3190										
14		# 275			3808				3808 14	1st Half Paid 2nd Half Paid	JUL 18 1946 OCT 19 1946	9360 11279		1904	38	1904							
15		220			3046	144			3190 15	1st Half Paid	JUN 19 1946	7051		1595		1595							
16		# 120			1662				1662 16	PAID IN FULL	MAR 20 1946	4095		1662									
17		240			3324	156			3480 17	PAID IN FULL	OCT 30 1946	11956				3480	122						
18		40			554	26			580 18	PAID IN FULL	APR 9 1946	3937		2610									
19		140			1938	92			2030 19	PAID IN FULL	APR 9 1946												
20		120			1662	78			1740 20	PAID IN FULL	FEB - 4 1946	491	1740										
	# 1555 # 17322 2817				# 39008	1822			40308														

File Bay

H. B. White's 1st Sub Div.
Gull Lake Shores

S

Birch Grove on Gull

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indefinite Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Including Value of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Homesteads Attached to R.-E. Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate (33⅓ per cent Class 3) (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
Henry W. + Amanda C. Pieper		Squaw Point	1															
		Beg part of Lot 20 + W 25' of Lot 1 lying N of road	1		26													
Earl E. + Marie S. Swanson	Bernard H. + Alice L. Swanson		2															
Albert M. + Gladys E. Swanson		E 50' of	21															
		W 25' of Lot 21																
Max F. + Rose V. Evans			4		22													
Dr. W. F. Moravek, H. R. Lewis + H. H. Willey			5		23													
Max F. + Rose V. Evans			6		24													
Emil Kauri			7		25													
U. A. + Ellen H. Jeppson	O. A. Rudbeck	Gudmund Rudbeck	8		1	2												
" " " "		" "	9		2													
Oscar F. Erickson			10		3													
" "			11		4													
" "			12		5													
Clara J. + Thomas E. Jones		E 95½' of	13		6													
Sophia C. + Ernest H. Jones		E 91' of Lot 7 + W 4½' of	14		6													
Levi + Blanche E. Johnson		W 91' of Lot 7, all of Lots 8 + Lake W 75' of	15		9													
John M. Baye + Hannah H. Baye			16		10													
" "			17		11													
" "			18		12													
" "			19		C													
John E. + Myrtle E. Wilmo			20		B													
		The Southwesterly 80' of Block B 100 x 212 of Outlot B																
Chas. D. Robinson + Helen D. Robinson																		
L. J. + Elsie E. Gleason																		

	Validations by School Districts as Equalized by Department of Taxation: District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. 26 Rate 13 Mills	District No. ... Rate ... Mills	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			150		1800	86			1886	PAID IN FULL	FEB 2 5 1946	2332	1886										
2			40		554	26			580	PAID IN FULL	FEB - 4 1946	491	580										
3			120		1662	78			1740	PAID IN FULL	JUN 1 9 1946	7052		1740									
4			120		1662	78			1740	PAID IN FULL	JUN 1 9 1946	7073		1740									
5			160		2216	104			2320	PAID IN FULL	FEB 1 1946	459	2320										
6			#150		2076				2076	PAID IN FULL	JUN 1 9 1946	7073		2076									
7			#120		1662				1662	PAID IN FULL	APR 8 1946	3870		1662									
8			#220		3046	144			3190	PAID IN FULL	MAR - 4 1946	2803	4060										
9			60		830	40			870	PAID IN FULL	MAR - 4 1946												
10			60		830	40			870	PAID IN FULL	JAN 8 1946												
11			60		830	40			870	PAID IN FULL	JAN 8 1946		20	4640									
12			200		2770	130			2900	PAID IN FULL	JAN 8 1946												
13			200		2770	130			2900	PAID IN FULL	MAR 1 1 1946	3404	2900										
14			#180		1800				1800	PAID IN FULL	JUL 3 1946	7969		1800									
15			200		2770	130			2900	1st Half Paid / 2nd Half Paid	1st: JUN 3 0 1946 / 2nd: MAR 5 1946	3387 / 2875	725	725		725 / 725							
16			60		830	40			870	2nd Half Paid / 1st Half Paid	NOV 4 1946 / JUN 2 7 1946	11655 / 7807		435		435							
17			60		830	40			870	2nd Half Paid / 1st Half Paid	NOV 4 1946 / JUN 2 7 1946	11655 / 7807		435		435							
18			200		4154	196			4350	2nd Half Paid / 1st Half Paid	NOV 4 1946 / JUN 2 7 1946	11655 / 7807		2175		2175							
19			60		830	40			870	Balance Paid / PART PAID	AUG 2 1 1946 / JUN 2 7 1946	10373 / 7808		330		540							
20			220		3046	144			3190	PAID IN FULL	APR 1 1 1946	3941		3190									
		7%	4400 / 2670	7%	34968	1486			38454														

Plat Bay

E.B. Miller - 1st sub Dist. Gull Lake Shore

Birch Grove on Gull

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake, Cass County, Minnesota, for Taxes for the Year 1945.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 1C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5 C. (Cass Co. Form)

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	No. School District	Individual Homestead Yes & No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Not Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Acres at 40 per cent Class 3C	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	EQUALIZED VALUES: Total Assessed Value as Equalized by the 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	Dollars	
			Squaw Point																
1	Frank B + Laura D Johnson		200' except tract sold to Gates	A		26													
2	Jean J Gates		125' Commencing at SE corner of Lot A, thence running N. to NE cor of said Lot thence W along Lake 125' thence S to a point due W of SE cor of lot A, thence E. to SE corner of lot A.																
3																			
4																			
5																			
6																			
7	N.E + Myrtle Entrikin		W. 75' of Lot	9															
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 4 Rate ..... Mills	District No. 6 Rate 24 Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption .....Mills	State Tax on Non-Homestead 65 Mills	TOTAL GENERAL TAX	SPECIAL TAXES						TOTAL TAXES		PAID	WHEN PAID Month	Day	Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent as First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		160			2216	104								2320	1	PAID IN FULL	JUN 11 1946		6137		2320 ✓									
2		360			4984	236								5220	2	PAID IN FULL	JUN - 1 1946		6583		5220 ✓									
3															3															
4															4															
5															5															
6		260			3600	170								3770	6	PAID IN FULL	JUN 20 1946		7103		3770 ✓									
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															
		7780			10800	510								11310																

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Utility Structures (Dollars)	Structures & 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 to Homesteads up to $4,000 at 25 per cent Class 3C	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3	Assessed Value of Lands Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by County Board of Review (Dollars)	Equalized Values: Total Assessed Value as Equalized by County Board (Dollars)	Equalized Values: Total Assessed Value as Equalized by Department of Taxation (Dollars)	Sold for Taxes
Ruth E. Chaffee - Lawrence W. Chaffee		Pine Bay (Part of Lot 2, Sec. 20-134-29)	1		26													
Jamie St. Chaffee " " "			2															
" " " "			3															
Elizabeth F. Holmes - Mary E. Zylerman			4															
" " " "			5															
" " " "			6															
Earl F. Jamison Sr.			7															
" "			8															
F. J. Conklin			9															
Fred J. + Sadie M. Conklin			10															
" " "			11															
" " "			12															
Selmar - Lars Anderson			13															
" " "			14															
" " "			15															
" " "			16															
" " "			17															
" " "			18															
" " "			19															
" " "			20															
August + Helena M. Sandbie			13															
" " "			14															
" " "			15															
" " "			16															
Fred O. Wells		Outlot	1															
Peter V. Peters			18															
Wm. Epostie - Pauline Epostie			19															
			20															

Line	Validations by School Districts as Equalized by Department of Taxation: District No. 2 Spa. Ratio ..... Mills	District No. 26 Ratio ..... Mills	District No. 26 Ratio 1.12 Mills	District No. ..... Ratio ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
1			60		830	40			870	PAID IN FULL	FEB 19 1946	1858	3770									
2			200		2770	130			2900	PAID IN FULL	FEB 19 1946											
3			113		1564				1564											1564		
4			113		1564				1564											1564		
5			113		1564				1564											1564		
6			280		3876	184			4060											4060		
7			60		830	40			870											870		
8			150		2076				2076	PAID IN FULL	JUL 25 1946	10261		2076	42							
9			37		512				512	PAID IN FULL	JUL 25 1946	10261		512	10							
10			37		512				512	PAID IN FULL	OCT 28 1946	11249				512	18					
11			37		512				512	PAID IN FULL	OCT 28 1946	11249				512	18					
12			37		512				512	PAID IN FULL	JUL 31 1946	10300		512	10							
13			37		512				512	PAID IN FULL	FEB 19 1946	1453	512									
14			37		512				512	PAID IN FULL	JUL 25 1946	10264		512	10							
15			37		512				512	PAID IN FULL	JUL 25 1946	10264		512	10							
16			37		512				512	PAID IN FULL	JUL 25 1946	10261		512	10							
17			113		1564				1564											1564		
18																						
19																						
20																						
			1498																			
			37600		20734	394			21128													
			1498																			

Square Point

Pine Bay

Cadotte

Stitch Grove on Gull

Sailing Lake

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property	Lot	Block	No. School District	Inflammable Homesteads Yes No	True and Full Value of Lands Including Structures and Improvements (Dollars)	True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Not Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Machinery Not Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery up to $1000 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)	Total Assessed Value as Equalized by the County Board of Review (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
Wm. J. + Emma M. Hewitt	H. R. White's 1st Sub. Division of Gull Lake Shores. (Lot 5 - Sec. 16-134-29)																
~~C. W. Backer + Eva Backer~~	Wm. J. + Emma M. Hewitt	Emma M. Selvig		1 but W½	26												
Mary L. + Evelyn C. Sturm			2	W½ of 1													
John A. + Jennie H. McKay			3	15' of 2													
" "			4	3													
Arthur C. Larson			5	4													
Andrew J. Anderson			6	5													
John + Hilda M. Steenberg			7	6													
" "			8	7													
Lee A. + Lulu K. Rufenacht			9	8													
Ray H. Jones			10	9													
M. H. Nelson			11	10													
Anthonie T. Quatafson			12	11													
Anna L. Lord			13	12													
W. R. Miller			14	13													
Nelle M. Kleene			15	14													
Clyde R. + Lois L. Gorham			16	15													
B. J. Williams			17	16													
Thos. J. Johnson			18	17													
Ralph Stickler			19	18													
Mabel B. Whitney + Harry O. Whitney			20	19													
Helen W. Butler				20													

SOLD FOR TAXES

SOLD FOR TAXES

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Total ..... Rate ..... Mills	District No. 26 Total 1945 Rate 15 Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		380		5262	248			5510	Balance Paid	JUN 17 1946	7274		27.60								
									Balance Paid	APR 18 1945	4516		27.50								
2		# 180		2492				2492	PAID IN FULL	JUN 11 1946	5973		24.92								
3		# 15		208				208	PAID IN FULL	MAR 14 1946	3597	3.08									
4		# 260		3600				3600	PAID IN FULL	MAR 14 1946											
5		# 384		5376	282	Abatement # 1069		5658	PAID IN FULL	JUN 3 1946	7783		56.58			Refund W. # 80877	22.44	24.46	22.44	Abated	
6		300		4154	196			4350	PAID IN FULL	JUN 10 1946	7053		43.50								
7		96		1330	62			1392	PAID IN FULL	JUL 1946	8384		22.62								
8		60		830	40			870	PAID IN FULL	JUL 8 1946											
9		60		830	40			870	PAID IN FULL	MAR 22 1946	3628		8.70								
10		60		830	40			870	PAID IN FULL	JUN 11 1946	6136		8.70								
11		300		4154	196			4350	PAID IN FULL	JUN 5 1946	5851		43.50								
12		324		4486	212			4698	PAID IN FULL	MAR 20 1946	4103		46.98								
13		# 200		2770				2770	PAID IN FULL	FEB 11 1946	909	27.70									
14		300		4154	196			4350	PAID IN FULL	MAR 25 1946	4018		43.50								
15		# 190		2630				2630											26.30		
16		324		4486	212			4698	1st Half Paid / 1st Half Paid	JUN 11 1945 / MAY 8 1946	4716		23.49		(23.49)						
17		360		4984	236			5220	PAID IN FULL	JUN 12 1946	6824		52.20								
18		# 240		3324				3324	PAID IN FULL	JUL 8 1946	8382		33.24								
19		# 380		5262				5262	PAID IN FULL	JAN 8 1946	21	52.62									
20		# 380		5262				5262	PAID IN FULL	JUN 24 1946	7205		52.62								
		60		830	40			870											8.70	9.57	
		~~# 1245~~ 1008		17244 / 13968	1970			691.64													
		4853		671.94																	

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake, Cass County, Minnesota, for Taxes for the Year 1945.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision (Block)	Lot	No. School District	Individual Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery for use in Producing Power Applied to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Machinery Homestead Exemption ..... Mills Rate (Dollars)	Assessed Value of Machinery Attached to Real Estate at 50% per cent Class 3 (Dollars)	Amount Value of Homesteads 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 Board of Equalization (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
George D. La Bar		Bunch Grove on Gull (Lot 4 Sec. 9-134-29)	1	26													
~~Gertrude Opsahl~~			2														
Gerald Martin + Bernice Margaret Halverson			3														
Margaret Halverson			4														
Marie C. Erickson			5														
Herman J. + Sadie V. Carson			6														
Rebecca Jack Cohen			7														
Maywood W. + Muriel C. Pierce			8			less Lmp 4 ft X 300 ft on S5 side.											
Chas. C. + Margaret H. Sanderson			9														
Augusta Holquist			9			N½ of											
Maywood W. + Muriel C. Pierce			10														
Chas. C. + Margaret H. Sanderson			9			S½ of											
~~Chas. C. + Margaret H. Sanderson~~						Lmp 4 ft X 300 ft on S5 side of Lot 8.											
Chester + Stewart Benson	Verner + Myrtle E. Anderson		10														
Martha Larson			11														
Annie Claude + Clarence	Holden ½ int		12														
Kathleen Peacock			13														
Norma Geraldine Olsen			14														
Paul + Genevieve Dybrick			15			75' of											
Alma Sampson			17			50' of											
Leonard Rienese			18			73.4 of											
A. M. Opsahl			19														
" "			20														

Sold for Taxes

Sold for Taxes

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 26 Rate ..... Mills (Dollars)	District No. 26 Rate 134 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		540			7476	3.54			7830 1	PAID IN FULL	APR 4 1946	3838		7830								
2		360			4984	2.36			5220 2	PAID IN FULL	APR 1 1946	4197		5220								
3		260			3600	1.70			3770 3	PAID IN FULL	JUL 15 1946	8985		3770								
4		220			3046	1.44			3190 4	PAID IN FULL	JUN 11 1946	5972		3190								
5		220			3046	1.44			3190 5	PAID IN FULL	JUN 5 1946	5850		3190								
6		300			4154	1.96			4350 6	PAID IN FULL	MAR 28 1946	4652		4350								
7		300			4154	1.96			4350 7	PAID IN FULL	MAR 21 1946	3491		4350								
8		# 290			4016				4016 8	PAID IN FULL	JUL 18 1946	9359		4016	60							
9		270			3738	1.76			3914 9	2nd Half Paid 1st Half Paid	NOV 7 1946 JUL 15 1946	10235 8996		1957		1957						
10		# 20			276				276 10	PAID IN FULL	JUL 18 1946	9359		276	04							
11		300			4154	1.96			4350 11	PAID IN FULL	JUN - 1 1946	6579		4350								
12		260			3600	1.70			3770 12	1st Half Paid 2nd Half Paid	JUL 18 1946 NOV 7 1946	9357<10235>		1885		1885						
13		340			4708	2.22	Balance of # 3102		4930 13	1st Half Paid Balance Paid	JUL 8 1946 SEP 19 1946	8380<10601>		3465		1365						11.60 Abated
14		260			3600	1.70			3770 14	PAID IN FULL	MAR 26 1946	4043		3770								
15		# 120			1662				1662 15	PAID IN FULL	JUL 8 1946	8381		1662								
16		120			1662	78			1740 16	PAID IN FULL	JUN 5 1946	5740		1740								
17		100			1384	66			1450 17	1st Half Paid 2nd Half Paid	JUL 18 1946 NOV 7 1946	9358<10230>		725		725						
18		100			1384	66			1450 18	PAID IN FULL	JUN 18 1946	7648		1450								
19		60			830	40			870 19												870	
20		60			830	40			870 20												870	
		# 4430 #* 4270 4500			62304	2664			64968													

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No School District	Indicate Homestead Mine Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Build-ings and Other Structures (Dollars)	Total True and Full Value of Lands and Structures, Improvements and Machinery (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Assessed Value of Homesteads up to $1,000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 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
		Birch Grove on Gull																
A. M. Opsahl			1	18	26													SOLD FOR TAXES
" "			2	19														SOLD FOR TAXES
" "			3	20														SOLD FOR TAXES
Wm. + Ethel Opsahl			4	21														SOLD FOR TAXES
A. K. Cohen			5	22														SOLD FOR TAXES
Martin + Bergina Gudmunsen			6	23														
~~Dorothy Opsahl Helgeson + Earl Helgeson~~			7	24														
William Eugene Foreman			8	25														SOLD FOR TAXES
Harold Eugene + Mary Elizabeth Opsahl			9	26														SOLD FOR TAXES
A. M. Opsahl			10	27														SOLD FOR TAXES
" "			11	28														SOLD FOR TAXES
" "			12	29														SOLD FOR TAXES
			13															
			14															
			15															
			16															
			17															
			18															
			19															
			20															

Square Point | Pine Bay | E.B. Pillsbury 1st Subdivision | Gull Lake Shores | Birch Grove on Gull

Cass County, Minnesota, for Taxes for the Year 1945.

Valuations by School Districts as Equalized by Department of Taxation: District No. 24 Rate ..... Mills	District No. 26 Rate 48 Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 65.4 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.													
	40		554	26			580	1										580		
	40		554	26			580	2										580		
	40		554	26			580	3											580	
	40		554	26			580	4										580		
	112		1550	74			1624	5	PAID IN FULL APR 20 1946	4451		1624								
	100		1384				1384	6	PAID IN FULL MAR 11 1946	3527	1384									
	40		554	26			580	7	PAID IN FULL JUL 10 1946	7062		580								
	40		554	26			580	8	PAID IN FULL NOV 20 1946	10249						580	46			
	40		554	26			580	9										580		
	40		554	26			580	10										580		
	40		554	26			580	11										580		
	40		554	26			580	12										580		
								13												
								14												
								15												
								16												
								17												
								18												
								19												
								20												
	100 / 50 / 612		8474	334			88.08													

Cochrane | Pine Beach | S

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Bldgs. and Other Structures (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $2,000 at 40 per cent Class 4C (Dollars)	Assessed Value of Machinery Permanently Attached Not Exceeding 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value Equalized by the Department of Taxation (Dollars)	Sold for Taxes
		Oakhurst (18.10 acres of Lot 2, Sec. 9-34-29)																
Alfred + Cecil H. Olson		Lot 1 less wedge shaped piece in N.E. corner	1		26													
Dr. M. P. Gerber			2															
"			3															
"			4															
"			5															
Andrew Anderson			6															
Mayme La Bar		Wedge shaped piece of	7															
~~State of Minnesota~~	Peter Kobos		a			No												
			9															
			10															
			11															
			12															
			13															
			14															
			15															
			16															
			17															
			18															
			19															
			20															

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 4 Rate ..... Mills (Dollars)	District No. 26 Rate 18 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1945 (cts.)	June Settlement 1945 ($ cts.)	Penalty ($ cts.)	November Settlement 1945 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		360		4984	236			5220	1	PAID IN FULL	AUG 15 1946	10870				5220						Pay to Unpaid Settlement Vouchers
2		60		830	40			870	2	PAID IN FULL	MAR 23 1946											
3		60		830	40			870	3	PAID IN FULL	MAR 23 1946	3648		8410								
4		400		5538	262			5800	4	PAID IN FULL	MAR 23 1946											
5		60		830	40			870	5	PAID IN FULL	MAR 23 1946											
6		400		5538	262			5800	6	2nd Half Paid 1st Half Paid	NOV 4 1946 JUL 3 1946	11453 3787		2900		2900						
7		40		554	26			580	7	PAID IN FULL	APR 4 1946	3839		580								
8		24		332	16			348	8												348	Pd
9									9													
10									10													
11									11													
12									12													
13									13													
14									14													
15									15													
16									16													
17									17													
18									18													
19									19													
20									20													
	74 1404	36	19436	922				20358														

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake

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

Cass County, Minnesota, for Taxes for the Year 1945.

	Description of Property (Subdivision, Lot, Block)	No. School District	Assessor's Valuation	Equalized Values	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
See Copy of Plat - File #1350 J.	Pine Beach (Govt lots 1-2-3-4 Sec 1 - 34-29)																				
Pine Beach Trading Co.	1 Lot 1 less tracts A-12 A-11 incl.	A-3 24																			
Pine Beach Corporation	2 A less tract A-16																				
"	3 B " " A-24 + A-25 + A = B																				
"	4 A " " C-24, C-12																				
"	5 B } C-21 b																				
"	6 Lot 6 less part of tract A-4, A-6, A-8, + A-9																				
"	7 Lot 7 (See tract B) + part of B-8																				
W. J. Madden Jr + Margaret G. Madden	8																				
" "	9 W. of road } 9																				
" "	10																				
" "	11 All E of Road of Lots 8, 9, 10																				
Pine Beach Corporation	12 11																				
"	13 12																				
"	14 Lot 13 less part of tract B-17																				
"	15 Lot 14 " tracts B-6 to B-12 incl.																				
"	16 " 15 " " B-1 to B-6 incl																				
"	17 " 16 " part of tracts A-4 to A-9 incl																				
"	18 " 17 " tracts A-9-A-10-A-11 -																				
Geo. J. + Edith S. Ahlemann	19 " 17 - tract A-11																				
Pine Beach Corporation	20 18																				

	Valuations by School Districts (District No. / Rate / Mills)	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
1	60	786	40			826													
2	160	2096	104			2200													
3	200	2620	130			2750	PAID IN FULL	JAN 30 1946	652	2750									
4	400	5238	262			5500	PAID IN FULL	DEC 11 1946	11990						5500	440			
5																			
6	300	3928	196			4124											4124		
7	250	3666	184			3850											3850		
8	# 25	328				328											328	361	
9	# 25	328				328											328	361	
10	# 25	328				328											328	361	
11	# 700	9168				9168	PAID IN FULL	OCT 21 1946	11116				916						
12	80	1048	52			1100											1100		
13	80	1048	52			1100											1100		
14	160	2096	104			2200											2200		
15	40	524	26			550											550		
16	40	524	26			550											550		
17	80	1048	52			1100											1100		
18	80	1048	52			1100	PAID IN FULL	SEP 18 1946											
19	540	7072	354			7426	PAID IN FULL	SEP 18 1946	10877				8526	256					
20	80	1048	52			1100											1100		
	# 775 / # 2580 / 3355	# 43942	1686			45628													

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake

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FORM 5 C—BLUE RIVER COMPANY, MINNEAPOLIS.

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Initials Homestead Yes or No	Assessor's Valuation: True and Full Value of Land, 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 $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Attached Thereto at 33⅓ Per Cent Class 3 (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes	Remarks
		Pine Beach																	
John O. Cooper		Tract A-1 (Part of Lot 1)			24														
Jack O. Cooper		" A-2 (" " 1)																	
Katherine H. Teeter		" A-3 (" " 1)																	
Thos. A. H. Teeter		" A-4 (" " 1+16)																	
Grace C. Curry		" A-5 (" " 1+16)																Abate #2827	
"		" A-6 (" " 2+16)																" "	1.80 Abated
"		" A-7 (" " 1+16)																" "	19.80 "
Lewis A. + Helen M. Stephenson		" A-8 (" " 1+16)																	1.80 "
" " "		" A-9 (" " 16+17)																	
Lewis A. Stephenson		" A-10 (" " 1+17)																	
Paul R. + Grace T. Daehn		" A-11 (" Lot 2)																	
Pine Beach Corporation		" B-1 (" " 15)																Abate #2603 SOLD FOR TAXES	
Norbert W. Markuson	Norbert W. Markuson Trustee for Beth B. Barnes	" B-2 (" " 15)																	
Harry G. + Bertha Barnes		" B-3 (" " 15)																	
Pine Beach Corporation		" B-4 (" " 15)																	
	Harry G. + Bertha B. Barnes	" B-5 (" " 15)																SOLD FOR TAXES	
"		" B-6 (" " 14+15)																SOLD FOR TAXES	
	Thomas Lawrence McDonald Lynch	" B-7 (" " 14)																SOLD FOR TAXES	
W. B. + Nora Washburn		" B-8 (" " 14)																	
" " "		" B-9 (" " 14)																	

	Valuations of School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 24 Rate 43 Mills	District No. 2 Co. Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	60				786	40			826 1	PAID IN FULL	MAR 29 1946	4104		7150								
2	460				6024	300			6324 2	PAID IN FULL	MAR 29 1946											
3	60				786	40			826 3	1st Half Paid / 2nd Half Paid	NOV 26 1946	8045		2575								
4	460				6024	300			6324 4	1st Half Paid / 2nd Half Paid	NOV 7 1946 / NOV 26 1946	2027				3575						
5	47 / 60				616 / 786	30 / 40			646 / 826 5	PAID IN FULL	MAR 26 1946											1.80 Abated
6	576 / 660				7558 / 8644	337 / 442			7895 / 9086 6	PAID IN FULL	MAR 26 1946	4036		8388								19.80 "
7	47 / 60				616 / 786	30 / 40			646 / 826 7	PAID IN FULL	MAR 29 1946											1.80 "
8	780				10214	510			10724 8	PAID IN FULL	APR 3 1946											
9	60				786	40			826 9	PAID IN FULL	APR 3 1946	3817		12376								
10	60				786	40			826 10	PAID IN FULL	APR 3 1946											
11	770				10084	504			10588 11	PAID IN FULL	JUN 5 1946	5827		10588								
12	60				786	40			826 12											8.26		
13	460				6024	300			6324 13	PAID IN FULL	JAN 9 1946	34	6324									
14	400				5238	262			5500 14	2nd Half Paid / 1st Half Paid	OCT 31 1946 / APR 2 1946	1583 / 3798		2750		2750						
15	40				524	26			550 15	PAID IN FULL	AUG 29 1946	1041				1100	22					
16	40				524	26			550 16	PAID IN FULL	AUG 29 1946											
17	40				524	26			550 17											5.50		
18	60				786	40			826 18	PAID IN FULL	OCT 31 1946	1580				826	27					
19	38 / 60				498 / 786	40	Abatement #2715		498 / 826 19	1st Half Paid / 2nd Half Paid	MAR 14 1946 / NOV 7 1946	3440 / 1027	249			3534				24.70	27.49	3.28 Abated
20	540 / 540 / 46.80 / 5.90				7072				7072 20		JUN 26 1946	8044		3536								
					67970	3046			70016													

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District (Indicate Homestead Yes or No)	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Structures (Dollars)	Structures & 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 $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached Assessed at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	Mildred C Rice		Tract A-24 (Part of Lot 3)			24												
2	H B Washburn		" B-10 (" " 14)															
3	Selma Schwartz		" B-11 (" " 14)															
4	" "		" B-12 (" " 14)															
5	Pine Beach Corporation		" B-13 (" " 14)															
6	"		" B-14 (" " 14)															
7	"	Grace S Walker	" B-15 (" " 14)															
8	"	Grace S Walker	" B-16 (" " 14)															
9	"		" B-17 (" " 13+14)															
10	H. H. + Carolyn B. McGee		Tract A-25 (Lot 3)															
11	C. J. + Blanche H. Stout		200' x 50' (1/4 ac) of	19														
12	J. W. + Geraldine Harrison		Lot 19 less 200' x 250'															
13	[illegible]		[illegible]	17														
14	[illegible]		[illegible]	17														
15	[illegible]		[illegible]															
16	[illegible]		[illegible]	3														
17	Russell B. Hoffarger + W. Foss		[illegible]	3														
18																		
19																		
20																		

	Validations 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)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 6.54 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
1	40				524 26				550	1 PAID IN FULL	MAR 27 1946	4072		550								
2	H 37 / 50				4 84 / 786 40		Abatement #2915		4 84 / 826	2 ~~Bal. Unpaid~~	MAR 14 1946	3440	242							242	242	3.42 Abated
3	700				9168 458				9626	3 PAID IN FULL	APR 12 1946	3969		10452								
4	60				786 40				826	4 PAID IN FULL	APR 12 1946											
5	40				524 26				550	5										550		
6	40				524 26				550	6										550		
7	40				524 26				550	7 PAID IN FULL	DEC 8 1946	11990						1100	88			
8	40				524 26				550	8 PAID IN FULL	DEC 8 1946											
9	40				524 26				550	9										550		
10										10												[illegible]
11	600				7858 392				8250	11										8250		
12	800				10476 524				11000	12										11000		
13										13												
14										14												
15										15												
16										16												
17										17												
18										18												
19										19												
20										20												
	7E 2460				32218 1610				33828													

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake, Cass County, Minnesota, for Taxes for the Year 1945.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Total True and Full Value of Structures, Improvements and Machinery (Dollars)	Assessor's Valuation: True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate (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)	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	Remarks
	Pine Beach Corporation		Pine Beach	1		24														
	"		"	2																
	"		"	3																
	"	Ralston + Marguerite H. Jerrard	"	4															SOLD FOR TAXES	
	"	"	"	5															SOLD FOR TAXES	
	Pine Beach Corporation		"	6																Abate # 2670
	Pine Beach Corporation	Geo. A. + Mabelle O. Maneely	"	7																
	Pine Beach Corporation		"	8															SOLD FOR TAXES	
	Marshall Conley Brooks + Edward Brooks		"	9																Abate # 2671
	Eleanor M. + Wm. H. Kennedy		"	10																
	Arthur W. + Lily E. Carlson		"	11																
	"		"	12															SOLD FOR TAXES	
	"		"	13																
	Carl A. + Anna J. H. Bratnober		"	14																
	Pine Beach Corporation		"	15																
	"		"	16																
	"		"	17																
	"		"	18																
	"		"	19															SOLD FOR TAXES	
	"		"	20																

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 24 Rate 40 Mills	District No. 26 Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes						Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year											
1		60			786	40								826 1	PAID IN FULL	JUL 25 1946	10765		826	16							
2		60			786	40								826 2	PAID IN FULL	JUL 25 1946	10765		826	16							
3		60			786	40								826 3	Included in No. of Line 3										826		
4															Abstract included in Item 3, 24th Number												
5		420			5500	274								5774 3	PAID IN FULL	JUN 10 1946	5954		5774								
6		50			654	32								686 6											686	755	
7		450			5894	294								6188 7	PAID IN FULL	JUN 10 1946	6086		6188								
8		40			524	26								550 8	PAID IN FULL	SEP - 4 1946	10471				550	17					
9		840			11000	550								11550 9	PAID IN FULL	JUN 6 1946	6724		11550								
10		600			7858	392								8250 10	PAID IN FULL	MAR 28 1946	4094		8250								
11		1060			13882	694								14576 11	2nd Half Paid NOV 7 1946 / 1st Half Paid JUL 25 1946		12228 / 9993		7288		7288						Paid Under Protest!
12		20			262	14								276 12											276		
13		60			786	40								826 13											826	904	
14		600			7858	392								8250 14	PAID IN FULL	APR 9 1946	3934		8250								
15		60			786	40								826 15													
16		60			786	40								826 16	PAID IN FULL	FEB 15 1946	1543	1370									
17		40			524	26								550 17	PAID IN FULL	FEB 15 1946											
18		40			524	26								550 18													
19		40			524	26								550 19	PAID IN FULL	MAR 27 1946	4070		11.00								
20		40			524	26								550 20	PAID IN FULL	MAR 27 1946											
	24	4600			60244	3012								63256													

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake,

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Description of Property: Lot	No. in School District	Initially Homestead Yes or No	Assessor's Valuation: True and Full Value of Land Including All Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & 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 $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Land 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
M J Ruttger		1 Tract D-8 (Parking lot 7)		24													
		2 Pine Beach + Lot 3 -															
		3 Sec. 30-134-29)															
Merrill K + Louise C. Cragua		4 Tract G-15															
Pine Beach Golf Course		5 " G-6 + G-7															SOLD FOR TAXES
		6															
		7															
		8															
		9															
		10															
		11															
		12															
		13															
		14															
		15															
		16															
		17															
		18															
		19															
		20															

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 65 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Month Day Year		cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		1000 / 1600			340.50	10.46			350.96	PAID IN FULL	JUL 12 1946	9262		350.96								
2																						
3										1st Half Paid	JUL 8 1946	8387		71.50								
4		1040			136.20	6.80			143.00	2nd Half Paid	NOV 15 1946	9247				71.50						
5		450			62.86	3.14			66.00											66.00		
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17						30.46																
18					539.26	Sales tax			539.96													
19																						
20		1000 / 1320			253330 / 264918				5442.22													
		1320	1000 / 1320	1000 / 1320	4498 - 6813 / 14636 - 22046 / 19154 - 28859	5032.48	209.74															

Assessment Roll and Tax List of Platted Real Property in the _____ of _____,

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 3.

Form 3

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	DESCRIPTION OF PROPERTY: Lot	DESCRIPTION OF PROPERTY: Block	No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	STRUCTURES & IMPROVEMENTS: Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Land Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the County Board (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Department of Taxation (Dollars)	SOLD FOR TAXES
	A. W. + Esther M. Allison		Sauky Beach	1	1													
	"	"	"	2	2													
	"	"	"	3	3													
	"	"	"	4	4													
	"	"	"	5	5													
	"	"	"	6	6													
	"	"	"	7	7													
				8														
				9														
				10														
				11														
				12														
				13														
				14														
				15														
				16														
				17														
				18														
				19														
				20														

Birch Grove on Pine Bench

Oakhurst

Sub Shore 2

S

	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)	Rate and Tax on Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1947 ($ 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												
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20													20												