

ASSESSMENT & TAX LIST
Vil. of East Gull Lake

1940

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1949.

County,

Assessor of the ... According to the requirements of law, I herewith deliver to you the Assessment Books for the said ... for the year 1949, 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 change 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.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 273.01. PROPERTY SUBJECT TO TAXATION. Real and personal property in this state, and all personal and real property in this state, 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 assessed on the first day of the month of May following.

Sec. 273.02. 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...

Sec. 273.03. Personal property of non-resident owners shall be listed and assessed 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...

Sec. 273.04. Personal property of corporations, partnerships, and other entities shall be listed and assessed 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...

Sec. 273.05. Personal property of decedents shall be listed and assessed 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...

Sec. 273.06. Personal property of assignees and receivers shall be listed and assessed 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...

Sec. 273.07. Personal property of corporations, partnerships, and other entities shall be listed and assessed 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...

Sec. 273.08. Personal property of electric light and power companies in cities and villages shall be listed and assessed 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...

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Minnesota Statutes 1945, Section 273.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1945, Section 273.03, as amended. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property.

The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$60.00 per day for each day necessarily consumed in attending such meetings, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

The forms in this book are prescribed for the 1949 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Square Bay Pike Bay H. R. White's 1st Sub-Div. GIS Birch Grove on Hill

Increase or Decrease in Value of Property because of Erection or Destruction of Buildings or Structures in township or village of East Gull

Names of Owners	Description	Sec. or Lot	Town or Block	Range	True & Full Value of Buildings	Kind of Building	Assessed Value in 1948	Assessed Value in Buildings longer on prop.
Frank B. Loren Johnson	Sq. Point		134	29	\$250	Cabin	\$100	
C. E. Anderson	Sq. Point		134	29	\$250	addition	100	
Ray B. Gilbert	Summit Beach		134	29	185	addition	74	

Increase or Decrease in Value of Property because of Erection or Destruction of Buildings or Structures in township or village of East Gull

Names of Owners	Description	Sec. or Lot	Town or Block	Range	True & Full Value of Buildings	Kind of Building	Assessed Value in 1948	Assessed Value in Buildings longer on prop.	
Arthur J. Morris	Pine Bay		134	29	\$300	Cabin	\$120		
August Lybrie	Pine Bay		134	29	\$150	addition	\$60		
Ray Jagan	Waters addition	#4	134	29	\$4000	Lodge		\$1000	
Walter Brundnes	Self Course	su 30	134	29	\$900	addition	\$300		
Anderson P. N.	Waters addition	C	134	29	\$200	Cabin	\$80		
Hudson H. E.	Waters addition	"	134	29	\$1000	addition	\$400		
Ray Jagan	Self lake		134	29	\$250	addition	\$100		
Jim Madden	Pine Beach		134	29	\$300	addition	\$100		
Jack Anderson	Square Point	outlet B	134	29	\$200	addition	\$50		
B. J. Hobson	Cabernet	2	134	29	\$200	Cabin	\$80		
B. M. P. Berber	Cabernet	#4	entitled to homestead for 1948-49						
Ray C. Nelson	First addition to East Gull	4	134	29	\$400	Cabin	\$25		
Fred C. Kinard	First addition to East Gull	5	134	29	\$400	house	\$100		
J. J. Pomeroy	Pine Beach	11	134	29	\$125	addition	\$50		
W. W. Hill	First addition to East Gull	10	134	29	\$200	house	\$50		

No. 2380—Amend. for Homestead Classification.

Miller-Davis Co., Minneapolis, Minn.

lands or Ceased to be Homesteads

AFFIDAVIT FOR HOMESTEAD CLASSIFICATION

Legal Description of Real Estate: Lot 6, Birch Grove on Gull

(Contract for deed with Helen)

(E. Gull Lake Del.)

State of Minnesota,

County of Cass

H. E. Dougherty

being first duly sworn deposes and says that he

is the owner of the above described real estate; that the same was used and occupied by him

as a homestead on May 1, 1949; that he has occupied the above premises continuously

from April 16th 1949, to present 1949;

Wherefore, Affiant requests that the same be classified as a homestead in accordance with Section 1993, Mason's 1938 Supplement.

Signature: H. E. Dougherty

Address: Brainerd, Minnesota

Subscribed and sworn to before me this 15th day of August 1949

Helen Bilken

Deputy County Auditor
CASS COUNTY, MINN.

OR BE HOMESTEADS

Sec. Town or Lot or Block Range Number of Acres of Land Acres 100ths

Square Point
Pine Bay
H. R. White's 1st Sub-Div. G.S.
Birch Grove on Gull
Oakhurst

Assessment of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1949.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY						BY WHOM VALUED	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres	Indicate Agricultural Use or No		LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE
													Acres	Dollars	Dollars	Dollars			
											Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3 %	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%	33 1/3 %	Dollars	Dollars		
							State												
							County												
							Local												
							Assessor												
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Assessment of T

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1950, of L. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the East Hull Lake in said County for the year A. D. 1949, as specified above and amounting to 100 Dollars

Paul D Jewell County Treasurer E.P.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Nil of East Hull Lake in said County for the year 1949, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully, Paul D Jewell County Treasurer E.P.

Auditor's Office, Cass County, Minnesota

I, Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the of for the year 1949.

WITNESS my hand and official seal, the day of 1950.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of County Treasurer, the Tax List of the of in said County for the year 1949; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) County Auditor.

Square Point

Pike Bay

H. R. Whitte's 1st Sub-Div. GIS

Birch Grove on Gull

Oelchurst

Assessment of 1

NAME OF OWNER

FUNDS	MARCH SETTLEMENT 19.22.	JUNE SETTLEMENT 19.21.	NOV. SETTLEMENT 50	Amount Collected from Nov. 19.22. to First Monday in Jan. 19.23.	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19.23.
State—Non-Homestead,	7848	18382	9576	207					
State—Homestead,	7584	21546	9343	306					
County Revenue,	44203	139969	60695	1985					
County Road and Bridge,	16434	46656	20231	662					
County Welfare,	42143	261589	113433	3710					
County Bond and Interest,	32869	93312	40463	1323					
Town Revenue,	25667	72868	31598	1034					
Town Road and Bridge,	4048	25687	11139	364					
Town Drag,									
Town State Loan,									
School Local 1 Mill,	1846	5273	2273	74					
School Special,	67501	184579	77060	2314					
School State Loan,									
Deficiency									
Tuition	36746	104321	45237	1480					
Transportation	4617	13106	5683	186					
	351661	987258	426728	13645					

	LOCAL 1 MILL	SPECIAL	STATE LOAN	TRANSP.	TUITION	TOTALS
MARCH SETTLEMENT						
School District No. 24-26	388 1458	11658 55851		971 3646	7728 29018	20737 89473
Totals	1846	67501		4617	36746	110710
JUNE SETTLEMENT						
School District No. 24-26	1952 3297	58548 126031		4879 8227	38837 65484	104216 203033
Totals	5243	184579		13106	104321	307249
NOVEMBER SETTLEMENT						
School District No. 24-26	1205 1068	36163 40897		3014 2669	23788 21249	64370 65883
Totals	2273	77060		5683	45237	130253
NOVEMBER to JANUARY						
School District No. 24-26	64 10	1931 383		161 25	1281 199	2437 617
Totals	74	2314		186	1480	4054
ADDITIONS						
School District No.						
Totals						
REDUCTIONS						
School District No.						
Totals						

Square Point

Pike Bay

H. R. White's 1st Sub-Div. GIS

Birch Grove on Gull

Calhoun

Assessment Roll and Tax List of Real Property in the

Cass County, Minnesota, for Taxes for the Year 1949.

FORM 500 (1947) STATE OF MINNESOTA

IN WHOSE NAME ASSESSED TO WHOM TRANSFERRED

B. G. & Nellie Williams
George B. + Lucille J. Jagan
C. K. Sorbom + Lois C. Sorbom
A. H. + Eva L. Baehr
Cecil E. + June A. Moore
Laura + Martha Vincent
Chester J. + Irene O. C. Neumeier
Lois A. White
Arthur C. + Dorothy H. Buffington
Vera B. Lee
Laura + Martha Vincent
Harold E. Gustafson
Florence W. Timmer
C. J. + Irene O. C. Neumeier
Elysebeth + Lois White + Lois White
M. Louise Mc Kay
Navillus Land Co
Jerry L. + Evelyn D. Moores
Ernest C. Nelson
Navillus Land Co
Esther Oppeahl

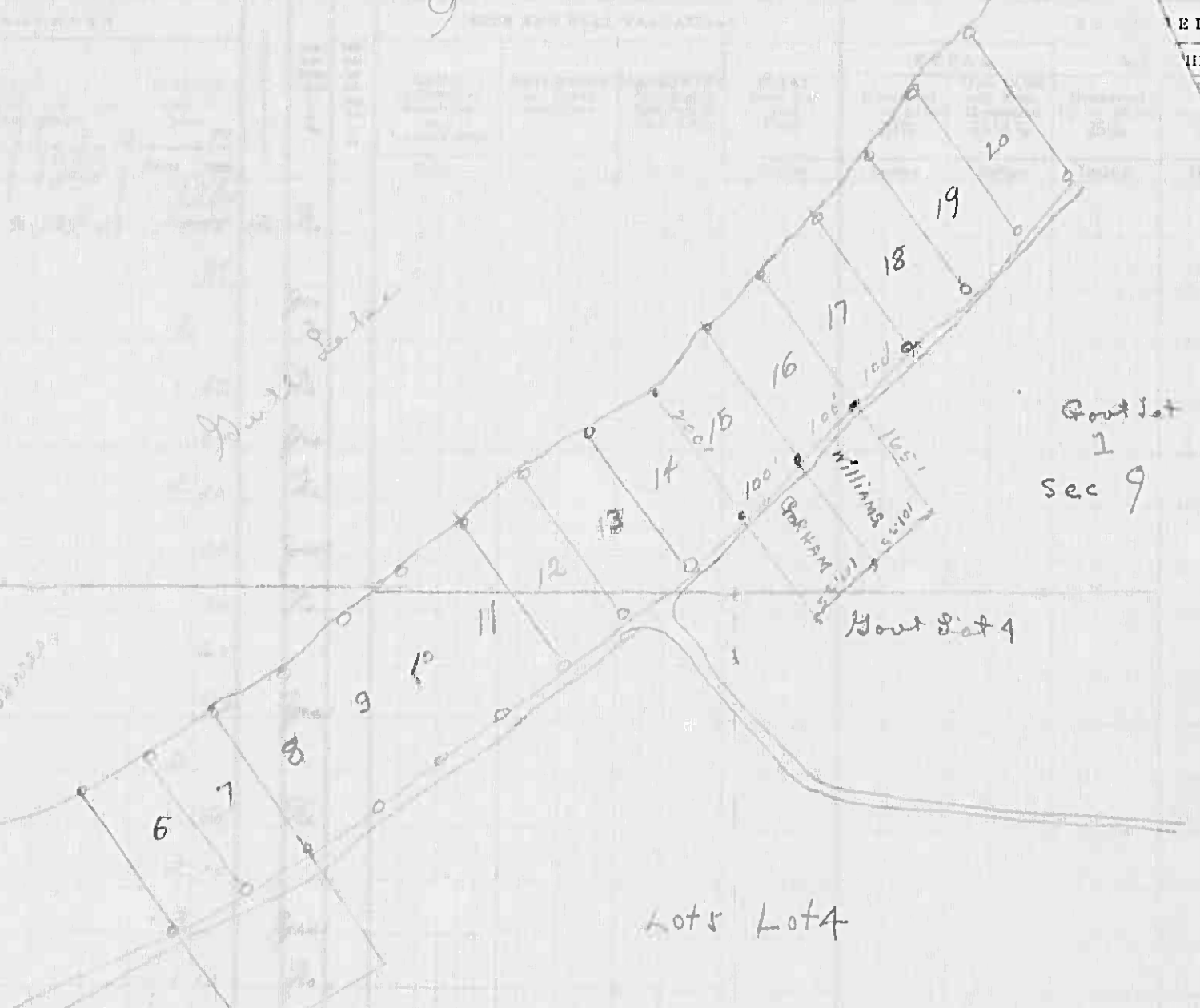
Sec 9

Sec 16

Sec 17

Lot 5

Sec 16



Sec. 9 & 16 134-29

AD VALUATIONS				FINAL EQUALIZED VALUE
LAND	MACHINERY	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	
Dollars	Dollars	Dollars	Dollars	Dollars

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS	
	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate																		
1							24 80	60		25 40	1	PAID IN FULL	MAR 14 1950	3792		25 40								
2																								
3							300 66	274		303 40	3	PAID IN FULL	APR 14 1950	4688		303 40								
4							3570	88		36 58	4	PAID IN FULL	MAY 31 1950	9325		36 58								
5							376			376	5	PAID IN FULL	MAY 18 1950	7575		376								
6							4134	100		4234	6	PAID IN FULL	APR 10 1950	4837		4234								
7							188			188	7	PAID IN FULL	JAN 28 1950	1057		188								
8							5862	142		6004	8	1st Half Paid	SEP 26 1950	12327		3002		3002						
9							4698	114		4812	9	1st Half Paid	MAY 24 1950	6897		2406		2406						
10							3834			3834	10	PAID IN FULL	MAY 18 1950	7575		3834								
11							7516			7516	11	PAID IN FULL	MAY 31 1950	9313		7516								
12							2068	50		2118	12	1st Half Paid	MAY 31 1950	11348		1059		1059						
13							11650	284		11934	13	PAID IN FULL	APR 10 1950	4837		11934								
14							7516			7516	14	PAID IN FULL	AN 31 1950	1057	7516									
15							5788	142		5930	15	1st Half Paid	MAY 31 1950	9327		2965		2965						
16							1258	30		1288	16	PAID IN FULL	MAY 24 1950	7091		1288								
17							2236			2236	17	PAID IN FULL	APR 17 1950	4787		2236								
18							7704	188		7892	18	1st Half Paid	MAY 31 1950	11348		3946		3946						
19							1560	39		1598	19	PAID IN FULL	MAY 24 1950	7091		1598								
20							2254	54		2308	20													
							104758	1564		106322						7704	92732		13378		2308		2308	

Square Point Pike Bay P. H. R. White's 1st Sub- Birch Grove on Gill Oakhurst

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1950, June Settlement 1950, Penalty, November Settlement 1950, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.

Pine Beach, Pine Bay, Sub-Pine Bay, H. R. White's 1st Sub-Div. GLS, Birch Grove on Gull, Oakhurst

Hill View Forest, Sandy Beach, Sylvan Shores, 1st Addn. to Village of East Gull Lake

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

Cass County, Minnesota, for Taxes for the Year 1949.

Pine Beach, Lake Bay, Sub-Div. 1st, H. R. White's Div. GLS, Birch Grove on Gull, Oakhurst

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, STATE TAX ON NON-HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1950, June Settlement 1950, Penalty, November Settlement 1950, Penalty, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.

Hill View Forest, Sandy Beach, Sylvan Shores, 1st Add'n. to Village of East Gull Lake

Assessment Roll and Tax List of Real Property in the village of East Hill Lake

Cass County, Minnesota, for Taxes for the Year 1949.

Pine Beach, Pike Bay, Sub-H. R. White's 1st Div. GLS, Birch Grove on Gull, Oakhurst

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1950, June Settlement 1950, November Settlement 1950, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.

Hill View Forest, Sandy Beach, Sylvan Shores

Left Ass'n. to Village of East Hill Lake

