

ASSESSMENT & TAX LIST

Birch Lake  
1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

1940

County, Minn.,

CASS

*E. L. Badelker* Assessor of the *Town of Birch Lake*

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said

Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended in this book

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal property of persons residing therein, \* \* \* is taxable, except such as is by law exempt from taxation.

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

Sec. 1985. By whom listed. Personal property shall be listed in the name of the owner, or of the person for whom it is owned, or of the person in whose name it is held, or of the person who is in possession of it.

Sec. 1986. Where listed. Personal property shall be listed in the county, town, or district where the same is located.

Sec. 1987. How listed. Personal property shall be listed in the name of the owner, or of the person for whom it is owned, or of the person in whose name it is held, or of the person who is in possession of it.

Sec. 1988. What listed. Personal property shall be listed in the name of the owner, or of the person for whom it is owned, or of the person in whose name it is held, or of the person who is in possession of it.

Sec. 1989. How valued. Personal property shall be listed and assessed at its full value, less any exemptions therefrom.

Sec. 1990. How assessed. Personal property shall be listed and assessed at its full value, less any exemptions therefrom.

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Sec. 2012. How assessed. Personal property shall be listed and assessed at its full value, less any exemptions therefrom.

Sec. 2013. How assessed. Personal property shall be listed and assessed at its full value, less any exemptions therefrom.

Sec. 2014. How assessed. Personal property shall be listed and assessed at its full value, less any exemptions therefrom.

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Sec. 2016. How assessed. Personal property shall be listed and assessed at its full value, less any exemptions therefrom.

Sec. 2017. How assessed. Personal property shall be listed and assessed at its full value, less any exemptions therefrom.

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Sec. 2016. How assessed. Personal property shall be listed and assessed at its full value, less any exemptions therefrom.

Sec. 2017. How assessed. Personal property shall be listed and assessed at its full value, less any exemptions therefrom.

*Birch Lake, Cass*

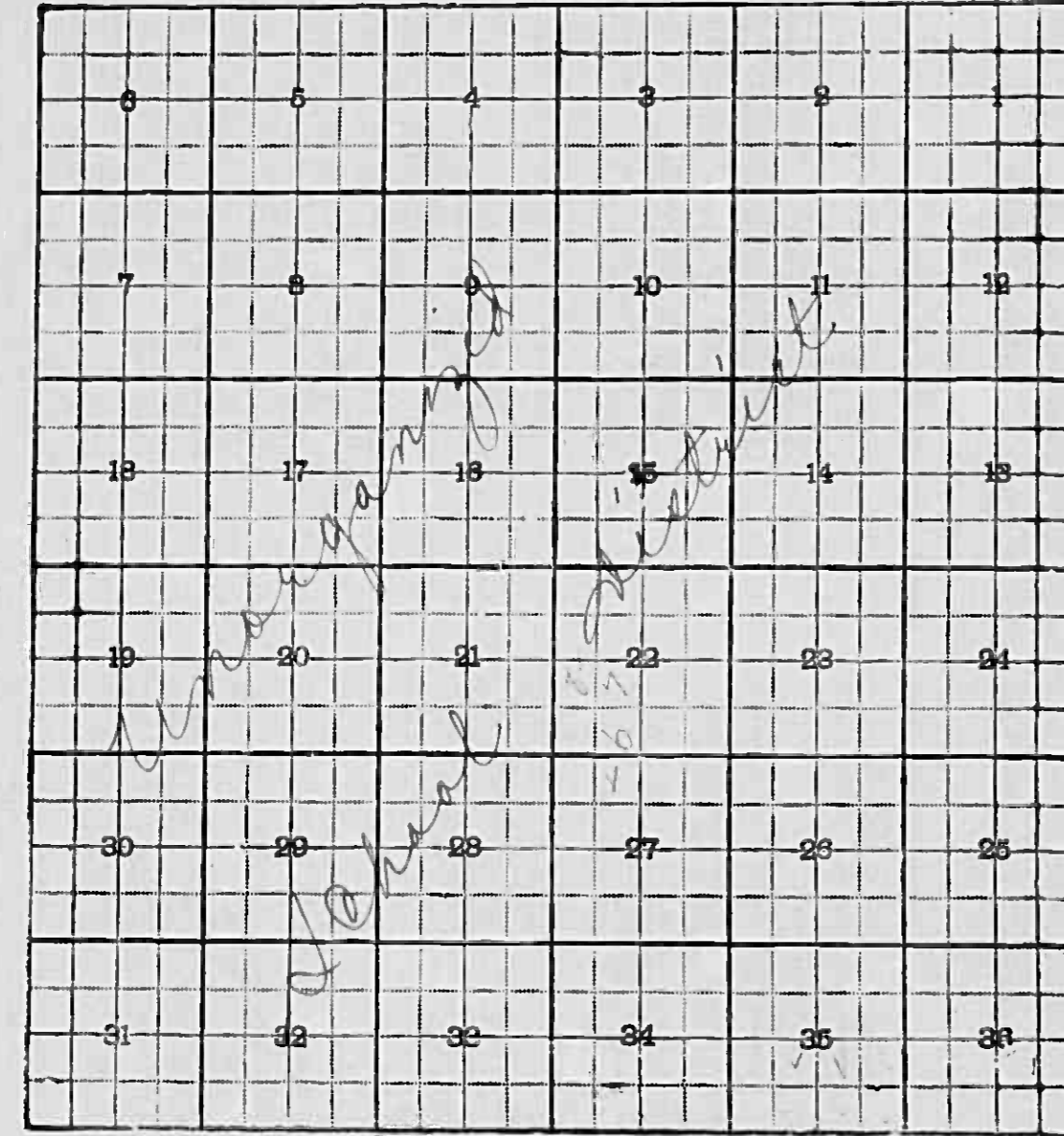
Section 1986. Mason's Minnesota Statutes: 1927. The county auditor shall annually provide the necessary assessment books and blank forms for the county for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so listed opposite each tract or lot, the number of acres, and the lot 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 Minnesota Tax Commission for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive for such service the sum of four dollars per day, and for each mile necessarily traveled in going from his home to and returning from the county seat the rate of ten 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.

INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 Range No. 30 Mer. P & M.



NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres	Were Trees Originally Planted or more than 12 feet apart each way	Have the Trees been kept in that condition by replanting all that may have died each year	Condition of Trees	REMARKS

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

Assessor.

Dated 1940.

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

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

Note \* Assessors will not fill these Columns.

Form C

Auditor's Office, Cass County, Minnesota

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Town of Birch Lake in said County, for the year 1940. Witness my hand and official seal this 21 day of December, 1940.

L. C. Peterson  
County Auditor.

(SEAL)

Office of County Treasurer, Cass County, Minnesota

To L. C. PETERSON, County Auditor:  
January 5, 1942

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

H. J. McKee  
County Treasurer.

Treasurer's Office, Cass County, Minnesota

Received this, the first Monday, being the Sixth day of January, A. D. 1941, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Birch Lake in said County for the year 1940, as specified above, and amounting to \$828.14, Eighty two hundred twenty eight and 14/100 DOLLARS.

H. J. McKee  
County Treasurer.

Auditor's Office, Cass County, Minnesota

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

(SEAL) \_\_\_\_\_  
County Auditor.

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Burch Lake

RATES AND TAXES

Cass County, State of Minnesota

NAMES OF OWNERS

No. School District	Valuation of Money and Credits Dollars	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES						RATE OF COUNTY TAXES										RATE OF TOWN, CITY OR VILLAGE TAXES										Total Rate of Town, City or Village Tax
		Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Incl. Ins. & Rel. Fund				Total Rate of State Tax	Co. Rev.	Co. R. & H.	Co. Poor	Co. Bond and Int.	City Ass't	Total Rate of County Tax	Town Rev.	Town R. & B.	Town Mill	Town State Loan	Town Bridge	Town Fire	Town Patrol	Total Rate of Town, City or Village Tax						
								Mills	Mills	Mills	Mills																Mills	Mills	Mills	Mills	Mills	
100	1621	47959	3453	4690	56102	110	124	124	124	124	124	124	124	124	124	124	79.16	446	15	1				3	5	2846						
		47959	3453	4690	56102																											

15043  
15076  
15091  
15119

RATE OF SCHOOL TAXES										TAXES LEVIED									
Local 1 Mill	Special	School State Loan	Def.	Total Rate of Sch'l Tax	Total Rate of All Taxes	LOCAL 1-MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES								
						Local 1 Mill	Special	State Loan	Total School Tax	UNDS	Date	AMOUNTS							
1	15	844	1181	537	4157	4796	71940	56640	2514	40477	199367	State Revenue	4541						
1	30	844	1181	537	5657	814	24429	9617	4332	6873	46065	State School Teachers' Insurance and Retirement Fund	5078						
												W. A. H. H.	1569						
												" H.	30101						
													1836						
												County Revenue	115403						
												County Road and Bridge	23338						
												County Poor Relief	189962						
												County Bond and Interest	115403						
												County Old Age Assistance							
												Town Revenue	25071						
												Town Road and Bridge	84155						
												Town 1 Mill Dragging	5610						
												Town State Loan							
												Town Building							
												Town Fire Patrol	16831						
												Telephone	28051						
												School Local 1 Mill	5610						
												School Special	96369						
												School State Loan	47350						
												School Deficiency	66259						
												School Capital	29846						
												Money and Credits	892331						
												TOTAL	488						
																892819			

Total No. Acres... 162.976  
 Total Levy, \$... 1928.8  
 Hook Footings, \$... 1928.8  
 I, L. C. PETERSON, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct schedule showing the valuation of all the taxable property in the Town of Burch Lake in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1940.  
 Witness my hand and official seal this 19th day of December, 1940.  
 L. C. Peterson, Auditor  
 Cass County, Minnesota



Returns Sh

Collection of Taxes of 1940, *Town* of *Berch Lake*, Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	March Settlement 1941	June Settlement 1941	November Settlement 1941	Am't Collected from Nov. 19... to First Monday in Jan. 19...	ABATEMENTS	Total Collected and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY			
State Revenue												
State School												
Teachers' Ins. and Ret. Fund												
<i>St. Schl. (1.24 mill)</i>	<i>667</i>	<i>1642</i>										
<i>Non. Horn. (8.76 u)</i>	<i>4725</i>	<i>7595</i>										
County Revenue	<i>11016</i>	<i>27241</i>										
County Road and Bridge	<i>2228</i>	<i>5509</i>										
County Poor <i>Welfare</i>	<i>18133</i>	<i>44842</i>										
County Bond and Interest	<i>11016</i>	<i>27241</i>										
County Old Age Assistance												
Town Revenue	<i>2389</i>	<i>5906</i>										
Town Road and Bridge	<i>8033</i>	<i>19865</i>										
Town Mill Dragging	<i>535</i>	<i>1324</i>										
Town State Loan												
Town Building												
Town Fire Patrol	<i>1607</i>	<i>3973</i>										
<i>Phone</i>	<i>2678</i>	<i>6622</i>										
School Local 1 Mill	<i>535</i>	<i>1324</i>										
School Special	<i>12235</i>	<i>25048</i>										
State Loan School	<i>4520</i>	<i>11178</i>										
School <i>Def.</i>	<i>6324</i>	<i>15640</i>										
School <i>Capital Outlay</i>	<i>2819</i>	<i>7045</i>										
Money and Credits	<i>244</i>	<i>244</i>										
TOTALS	<i>89731</i>	<i>212239</i>										
SCHOOL DISTRICTS	MARCH SETTLEMENT		JUNE SETTLEMENT		NOVEMBER SETTLEMENT		FORFEITED SETTLEMENT		NOVEMBER TO JANUARY		Total Collected	Balance Uncollected
	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special		
School District No. <i>Un.</i>	<i>535</i>	<i>2235</i>	<i>1324</i>	<i>25048</i>	<i>4520</i>	<i>11178</i>						
" " <i>Def.</i>	<i>6324</i>	<i>15640</i>	<i>15640</i>	<i>Cap. 7045</i>								
" " <i>Cap. Outlay</i>	<i>2819</i>	<i>7045</i>										
TOTALS	<i>26463</i>	<i>69842</i>	<i>25048</i>	<i>18223</i>	<i>60275</i>							

Note \* Assessors will

**Assessment of Taxable Unplatted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1940.**  
**Sample Form for Guidance of Assessor**      **HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.**

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Number of Acres of Land		Indicate Home stead	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		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 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Department of Internal Affairs Dollars
					Acres	100ths			True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Samuel Adams	16	NE 1/4	5	114 32	160	Yes	5 6 0 0	1 2 0 0	6 8 0 0	8 0 0	9 3 3	1 7 3 3					
O. J. Anderson		SW 1/4	5	114 32	160	No	5 8 0 0		6 8 0 0		1 9 3 3	1 9 3 3					
Lester Howard		SE 1/4	5	114 32	160	No	6 2 0 0		6 2 0 0		2 0 6 7	2 0 6 7					
George E. Warner		N 1/2 of NE 1/4	6	114 32	80	Yes	2 8 0 0	9 0 0	3 7 0 0	7 4 0		7 4 0					
Howard Elliott		S 1/2 of NE 1/4	6	114 32	80	No	2 8 0 0		2 8 0 0		9 3 3	9 3 3				Assessed Value of Homesteads, \$3,840 x 3 equals	\$19,200
Oscar Johnson		NW 1/4	6	114 32	160	Yes	6 0 0 0	2 4 0 0	8 4 0 0	8 0 0	1 4 6 7	2 2 6 7				Assessed Value of Remainder, \$8,466 x 3 equals	\$25,398
Mary Cole		E 1/2 of SW 1/4	6	114 32	80	Yes	2 5 0 0	1 2 0 0	3 5 0 0	7 0 0		7 0 0					
W. H. Benson		W 1/2 of SW 1/4	6	114 32	80	No	3 0 0 0		3 0 0 0		1 0 0 0	1 0 0 0					
A. R. Sylvester		NE 1/4 of SE 1/4	6	114 32	40	Yes	1 6 0 0	1 6 0 0	3 2 0 0	5 7 7	1 0 0	6 7 7					
Do.		SW 1/4 of SE 1/4	6	114 32	40	Yes	1 2 0 0		1 2 0 0	2 2 3	3 3	2 5 6					
							3 7 8 0 0	7 3 0 0	4 4 6 0 0	3 8 4 0	8 4 6 6	1 2 3 0 6					

**PROOF**

Assessed Value of Homesteads, \$3,840 x 3 equals \$19,200  
 Assessed Value of Remainder, \$8,466 x 3 equals \$25,398  
 Total True and Full Value, \$44,598

ARTHUR S. POINTE

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.



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

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD (1939-1940)

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES.

State of Minnesota

Lural L. Strodruff

John F. Baettcher & Marian E. Baettcher

Lural L. Strodruff J. C. Leuder

Frank Bergquist

State of Minnesota

John F. Baettcher & Marian E. Baettcher

Main table with columns: SUBDIVISION, Sec. or Lot, Town or Range, Number of Acres of Land, Indicate Homestead, True and Full Value of Land, Structures & Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value, Total Assessed Value as Equalized, Total Assessed Value as Equalized by the Department of Taxation.

SOLD FOR TAXES

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Assessed Valuation Non-Homestead, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1941, June Settlement 1941, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

ARTHUR S. POINTE

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Rural Woodruff, Mary L. Miller, L. Woodruff, and Ed. L. P. Stacks.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty. Includes handwritten tax amounts and payment dates.

ARTHUR S. POIN...

Charged to 1634 11907 1633 5906



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

Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the District of Birch Lake

Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, Penalty, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Penalty, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

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

Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Dawn of Birch Lake

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.



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

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

ARTHUR'S POINT

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

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, Penalty, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Penalty, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the

Town of Birch Lake

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Form 4 CD

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATION					EQUALIZED VALUES					SOLD FOR TAXES					
		SUBDIVISION	Sec. Lot	Town or Range	Number of Acres of Land		STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation							
							Type and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								Dollars		Dollars	Dollars	Dollars	Dollars	Dollars
		NE 1/4 of NE 1/4			17140 30																	
		NW 1/4 of NE 1/4																				
		SW 1/4 of NE 1/4																				
Ethelwyn Platter		SE 1/4 of NE 1/4																				
		Lot 1			4752				no	465 264		465 264	155 87		87							
		NE 1/4 of NW 1/4																				
A.R. Maeser		NW 1/4 of NW 1/4	Lot 1		4725				no	107 57		107 57	34 49		19							SOLD FOR TAXES
State of Minnesota		SW 1/4 of NW 1/4	" 3																			
Emma Spencer		SE 1/4 of NW 1/4	" 4		1995				no	278 136	41 30	278 136	106 67		67							
		NE 1/4 of SW 1/4																				
John O. Severson		NW 1/4 of SW 1/4	" 5		4725				no	310 177		310 177	103 58		58							
State of Minnesota		SW 1/4 of SW 1/4																				
Chas. Morris	W.H. Hewitt	SE 1/4 of SW 1/4	" 6		2925				yes	271 135	773 165	464 304	93 62		60							SOLD FOR TAXES
		NE 1/4 of SE 1/4																				
		NW 1/4 of SE 1/4																				
		SW 1/4 of SE 1/4																				
		SE 1/4 of SE 1/4																				
					15825					773 1396	145 46	978 1660	60 93	226 286	286 491							

Cass County, Minnesota, for Taxes for the Year 1940.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 150 1/2 Mills	State Tax on Non-Homestead 2 1/2 Mills	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1941	June Settlement 1941	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty			
District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills					Ditch No.	Ditch No.	Ditch No.	Ditch No.																
				155			2322	136				2468													2468 8	2665	
				34			511	20				541														541	
				106			1595	93				1688		1st Half Paid	JUN 28 1941	6855									844	911	
				103			1549	90				1639		1st Half Paid	NOV 5 - 1941	10537									820	819	
				93			1399					1399														1399 8	1511
				491			7286	349				7735															

ARTHUR S. POINT

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

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Ursula Marris, Edur Stebbes, K. S. Forbes, A.M. Schmidt, Clarence E. Sucher, Wm. Donelson, K. O. St. Duncan, Emma A. Limestone.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

ARTHUR S. JOINT

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

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for various property owners like K.S. Forbes, Grace B. Merritt, J.A. Oline, and Mrs. Donaldson.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty. Includes handwritten tax amounts and payment dates.

ARTHUR'S POINT

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, AMOUNT, 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 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

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

Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

State of Minnesota

Mike Bushong  
Alta R. Niell

Alta R. Niell  
Lee Bryan Stump  
Alta R. Niell

812 8  
377  
1767  
1767

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Main data table with columns for property description, assessor's valuation, equalized values, school district valuations, taxes, and payment status. Includes handwritten entries for names like Geo. E. Smelberg, Margaret Young, and Ruth Quick.

ARTHUR'S POINT





Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

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

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

ARTHUR S. POINT

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

ARTHUR'S POINT



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

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

ARTHUR S. POINT

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

Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33 1/4 Per Cent of True and Full Value; Attached Machinery at 33 1/4 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 33 1/4 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

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

Form 4 CD 11-16-34 REV. CHICAGO, ILLINOIS Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty.

ARTHUR S. POINT



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

Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

ARTHUR'S POINT

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLID FOR TAXES, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax and penalty columns.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, PAID, WITHN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

ARTHUR'S POINT



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

Form 4 CD

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Rows include property details for Steve Kisch, Hackensack St. Bank, and others.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty. Includes handwritten tax amounts and payment dates.

ARTUR'S POINT

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

Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec, Town, Range, Acres, 100ths), ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, Total True and Full Value of Land Including all Structures, etc.), EQUALIZED VALUES, SOLD FOR TAXES.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, etc.), Assessed Valuation Non-Homestead, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES (Ditch No., etc.), TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

ARTHUR S. JOINT



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

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Down of Birch Lake, Minnesota

Form 4 CD BUREAU OF REVENUE, MINNAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

State of Minnesota

Key Chisholm, Key St. Chisholm, State of Minnesota

1 NE 1/4 of NE 1/4 36/40 20
2 NW 1/4 of NE 1/4
3 SW 1/4 of NE 1/4
4 SE 1/4 of NE 1/4
6 NE 1/4 of NW 1/4
7 NW 1/4 of NW 1/4
8 SW 1/4 of NW 1/4
9 SE 1/4 of NW 1/4
11 NE 1/4 of SW 1/4
12 NW 1/4 of SW 1/4 40
13 SW 1/4 of SW 1/4 40
14 SE 1/4 of SW 1/4
16 NE 1/4 of SE 1/4 Lot 1
17 NW 1/4 of SE 1/4
18 SW 1/4 of SE 1/4
19 SE 1/4 of SE 1/4
20 G.D. Unplatted 80 1297649

Handwritten valuations and tax amounts: 767, 120, 150, 89 50, 89 50, 89, 1339, 78, 1417, 1417, 1139, 1513, 1417, 1417, 7-14-53 291 04, 7505 57, 2678 156, 2834, 7214 53 291 04, 178, 47859, 178, 178.

2nd Half Paid NOV 21 1941
1st Half Paid JUL 12 1941
2nd Half Paid NOV 21 1941
1st Half Paid JUL 12 1941

ARTHUR'S POINT

**Assessment of Taxable Platted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1940.**  
 Sample Form for Guidance of Assessor *HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS		
		SUBDIVISION	Lot	Block	True and Full Value of Land Exclusive of Structures and Improvements Dollars		STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Department of Inflation Dollars
							True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Frank Collins	12	Elm Knoll	1	2		Yes	6 0 0	3 0 0 0	3 6 0 0	9 0 0		9 0 0			
E. E. Graham			2	2		Yes	5 5 0	4 2 0 0	4 7 5 0	1 0 0 0	3 0 0	1 3 0 0			
W. Doe			3	3		No.	5 5 0	5 0 0 0	5 5 5 0		2 2 2 0	2 2 2 0			
M. Douglas			4	2		Yes	5 5 0	3 0 0 0	3 5 5 0	8 8 8		8 8 8			
John Smith			5	2		Yes	5 5 0	2 6 0 0	3 1 5 0	7 8 8		7 8 8			
Do.			6	2		Yes	5 5 0		5 5 0	1 3 8		1 3 8			
J. C. Colburn			7	2		Yes	5 5 0	4 0 0 0	4 5 5 0	1 0 0 0	2 1 2 0	1 2 2 0			PROOF
H. Haley			8	2		No.	5 5 0		5 5 0		2 2 0	2 2 0			Assessed Value of Homesteads, \$5,714 x 4 equals - - \$22,856
George Becker			9	2		Yes	5 5 0	2 9 5 0	3 5 0 0	8 6 7	3 5	8 9 2			Assessed Value of Remainder, \$3,000 x 2 1/2 equals - - \$7,500
Do.			10	2		Yes	6 0 0		6 0 0	1 4 3	5	1 4 8			Total True and Full Value, - \$30,356
							5 6 0 0	2 4 7 5 0	3 0 3 5 0	5 7 1 4	3 0 0 0	8 7 1 4			

ARTHUR'S POINT

BARBER'S HEIGHTS





UNPLATTED  
 Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Birk Lake, County of Cass, Minnesota, 19 40  
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/4 per cent, Class 3.

Footings Brought Forward from Page	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		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 33 1/4 per cent Class 3 Dollars	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	
			True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars								
1	605 23	5198 <del>2717</del>	76384 19343	1000	37587 23460	10858 7820	10858 7820					
"	"											
2	313 07	1675	53		1678	559	559					
"	"	912	39		951	317	317					
3	412 45	4229	274		4653	903	949					
"	"	2428	240		2668	518	544					
4	346 74	7675	1768		4443	617	1075					
"	"	1501	1310		2811	399	671					
5		187			187	67	67					
"	10 20	<del>105</del>			<del>105</del>	<del>35</del>	<del>35</del>					
6		1449	1389		7838	435	654					
"	224 39	813	7038		1841	292	419					
7		1568	1068		7636	46	847					
"	290 37 335 67	881	791		1672	26	540					
8		3385	615		4000	388	1076					
"	487 40	1899	455		2354	232	630					
9		3914	1596		5510	241	1676					
"	252 15	2195	1182		3377	178	427					
10		3183	7156		5339	677	1379					
"	369 85	1785	1594		3384	426	843					
		15436	26184	1000	42620	2041	12846					

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the town of Birch Lake, County of Cass, Minnesota, 1940.  
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

FORM 8

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS					REMARKS
	Acres	100ths	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 Dollars	Total Assessed Value of Land 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		
				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 Land Including All Structures, Improvements and Machinery Dollars	
Footings Brought Forward from Page 11													
200			817	101	918	306	306						
			<del>457</del>	75	<del>534</del>	<del>178</del>	<del>178</del>						
12			1396	764	1160	93	398	491					
158 25			<del>783</del>	<del>195</del>	<del>978</del>	<del>60</del>	<del>226</del>	<del>286</del>					
13			3767	304	3566	386	548	934					
418 95			<del>1929</del>	<del>225</del>	<del>2054</del>	<del>226</del>	<del>308</del>	<del>581</del>					
14			7594	1006	3600	647	730	777					
374 75			<del>434</del>	<del>740</del>	<del>2149</del>	<del>376</del>	<del>73</del>	<del>467</del>					
15			7336	707	3038	566	71	687					
350 70			<del>470 10</del>	<del>520</del>	<del>1430</del>	<del>342</del>	<del>40</del>	<del>382</del>					
16			1947	176	2118	54	616	670					
319 75			<del>1089</del>	<del>130</del>	<del>1219</del>	<del>32</del>	<del>353</del>	<del>385</del>					
17			4430	7573	7003	1794	178	1477					
444 93			<del>2440</del>	<del>1900</del>	<del>4340</del>	<del>818</del>	<del>100</del>	<del>918</del>					
18			3536	2789	6375	667	993	1667					
428 16			<del>1987</del>	<del>2060</del>	<del>4047</del>	<del>480</del>	<del>599</del>	<del>1049</del>					
19			1689	778	2417	168	577	690					
185			<del>147</del>	<del>530</del>	<del>1488</del>	<del>105</del>	<del>319</del>	<del>437</del>					
20			1999	507	2506	148	588	736					
318 75			<del>1114</del>	<del>370</del>	<del>1496</del>	<del>91</del>	<del>347</del>	<del>438</del>					
13459				6770	20239	2520	2543	5063					

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the town of Birch Lake, County of Cass, Minnesota, 1940.  
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

FORM 8

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS					REMARKS
	Acres	100ths	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 Dollars	Total Assessed Value of Land 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		
				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 Land Including All Structures, Improvements and Machinery Dollars	
Footings Brought Forward from Page 21													
206 15			1538	1957	3495	388	519	907					
			<del>867</del>	<del>1449</del>	<del>2317</del>	<del>277</del>	<del>317</del>	<del>589</del>					
22			3899	553	4457	545	576	1171					
450 20			<del>2187</del>	<del>410</del>	<del>2597</del>	<del>330</del>	<del>324</del>	<del>649</del>					
23			3401	101	3507		1166	1166					
621			<del>1900</del>	<del>70</del>	<del>1983</del>		<del>661</del>	<del>661</del>					
24			3875	1539	5384	480	994	1474					
638			<del>2145</del>	<del>1146</del>	<del>3335</del>	<del>290</del>	<del>610</del>	<del>905</del>					
25			1798	180	1480	737	96	335					
320			<del>707</del>	<del>135</del>	<del>862</del>	<del>140</del>	<del>57</del>	<del>144</del>					
26			2407	770	2677	777	517	739					
480			<del>1349</del>	<del>200</del>	<del>1549</del>	<del>137</del>	<del>288</del>	<del>400</del>					
27			3494	3357	6851	848	873	1771					
295 90			<del>1957</del>	<del>2482</del>	<del>4446</del>	<del>558</del>	<del>352</del>	<del>1110</del>					
28			7951	2764	5715		1905	1905					
146 55			<del>1655</del>	<del>2047</del>	<del>3702</del>		<del>1237</del>	<del>1237</del>					
29			750		750		251	251					
150 80			<del>420</del>		<del>420</del>		<del>140</del>	<del>140</del>					
30			6071	2276	8347	1418	473	1841					
614 40			<del>3405</del>	<del>1685</del>	<del>5090</del>	<del>877</del>	<del>340</del>	<del>1114</del>					
16617				9628	20	26265	2601	4420	7021				



UNPLATTED  
 Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Berch Lake, County of Cass, Minnesota, 1940  
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS		
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	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
Footings Brought Forward from Page	31												
" " " " "	263	60	7348 1317	1141 845		3489 2162	587 370	184 107	771 477				
" " " " "	32												
" " " " "	440		4609 2585	467 345		5076 2930	673 394	570 320	1743 717				
" " " " "	33												
" " " " "	327	15	4557 2553	4435 3285		8989 5838	719 135	7634 4721	7850 4856				
" " " " "	34												
" " " " "	499	65	5571 3133	5879 4356		11450 7480	1179 722	1935 1290	3064 2012				
" " " " "	35												
" " " " "	480		3814 2140	311 230		4175 2370	654 378	284 160	938 538				
" " " " "	36												
" " " " "	80		534 300			534 300		178 100	178 100				
" " " " "							1009	3045	0604				
" " " " "			12020	9060		21080	1999	3695	5694				
" " " " "			<del>16617</del>	<del>9028</del>	<del>20</del>	<del>26265</del>	<del>2601</del>	<del>4420</del>	<del>7021</del>				
" " " " "			<del>13459</del>	<del>6770</del>	<del>20</del>	<del>20229</del>	<del>2520</del>	<del>2543</del>	<del>5763</del>				
" " " " "			15436	26184	1000	42620	2041	10805	12876				
" " " " "							16	21463	30624				
	2624	19	102576 57532	69730 51642	1070	173376 110194	14779 9161	33730 21463	47959 30634				

PLATTED  
 Tabular Statement of Taxable Platted Real Property Assessment of the Town of Berch Lake, County of Cass, Minnesota, 1940  
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS	
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars		Total Assessed Value as Equalized by the County Board Dollars
Footings Brought Forward from Page	1											
" " " " "			1375	7055		8430		3372	3372			
" " " " "			74	250		324	81		81			
" " " " "	2											
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" " " " "												
			1449	7308		8754	81	3372	3453			