ASSESSMENT & TAX LIST

Birch Lake

1952

Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

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

To.....*, Assessor of the*.....*of*.....

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the.....*of*.....*for the year 1952, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.*

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

.....*County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1949, as amended)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing thereon, * * * 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 merchants.

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 in the money for personal and domestic purposes, shall be listed and assessed in the place of the residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property of merchants and manufacturers, except as to manufacturer shall be listed in the town or district where his business is carried on ***.

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

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

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

Subdivision 2. The personal property, consisting of the pipeline connections and other personal property of pipeline companies engaged and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipe line, shall be listed and assessed in the county, town, or district where situated. The assessment shall not apply to the assessment of the products transported through the pipe lines nor to the lines of local commercial gas companies engaged primarily in the business of distributing gas to consumers at retail nor to pipe lines used by producers of natural gas, gasoline or other petroleum products *** exclusively for such owner's own consumption and not for resale to others, nor before the fifteenth day of November, the commissioner of taxation shall certify to the county auditor the amount of such personal property assessed against each company in each district in which such property is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located, without regard to where the principal or other place of business of the company may be located.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. Personal property of electric light and power companies shall be listed in the town, city, village, or borough in the state where it is located and assessed therein, without regard to where the principal or other place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment of personal property with situs outside corporate limits of villages, cities and boroughs. Subdivision 1. Personal property of companies of electric light and power companies and other individuals and partnerships supplying electric light and power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs shall be listed and assessed in the district where situated, except as otherwise provided.

Subdivision 2. All transmission and distribution lines, and equipment and other personal property of such companies within the limits of villages, cities and boroughs, except distribution lines taxed as provided in Section 273.40 and 273.41, shall be listed with the town in which such property is located and shall be assessed and allocated. The commissioner shall assess such property at the percentage of true and full value fixed by law; and, on or before the fifteenth day of November, shall certify to the auditor of each county in which such property is located the amount of the assessment made against each company and person owning such property.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property portable for taxation and every consignee of property 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 distilling, or in any process of repairing or ornamenting the 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 of the decedent's residence.

Sec. 273.45. Property 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 personal property of a person who shall have moved from one 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 has 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 auditor, and if between places in different counties, by the Commissioner of Taxation***.

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make 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 of which he shall have the control or trust 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. If such person shall refuse to answer, or answer falsely 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 furnish a copy of the assessment to any party 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. 520.05. False statement regarding taxes. Every person, or officer, or agent, or other, who shall or willing, which is required or authorized by law to be issued, or any person who shall be required 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. 273.11. 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 list tax is hereby classified for purposes of taxation as provided in this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined and taxed as provided in Section 298.01 and 298.02 and assessed at fifty (50) per cent of its true and full value.

Class 1a. All direct products of the blast and open hearth furnace (iron ore excepted) of the farm produced and are not further processed, and constitute the class 1a. Class 1a shall be assessed at 12 per cent of the full and true value thereof.

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

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class four "d," stocks of merchandise held for sale, all goods, wares, merchandise, raw materials, and manufactures, materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d" and all real estate, which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by class four "a" and "b" hereof, and all buildings and structures connected as personal property and situated upon land of the State of Minnesota or the United States, except as provided by class four "a" and "b" hereof, and all other real and personal property not enumerated in class one, 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 pursuits, shall constitute class three "d" and shall be valued and assessed at 25 per cent of the full and true value thereof.

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

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

Minnesota Statutes 1949, Section 273.03, as amended. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property.***

The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of $6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

The forms in this book are prescribed for the 1952 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Arthur's P... Ocean Point

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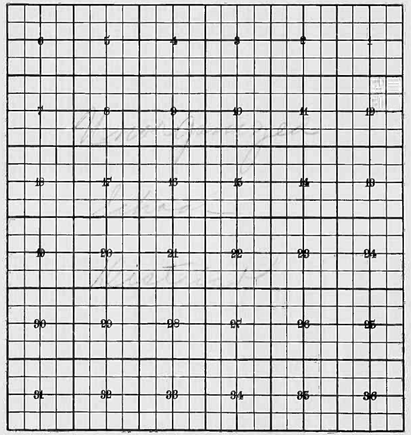
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 *Range No.* 30 *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, 1952.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	* Tax of ½ Mill per Bushel Dollars	Cts.	Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	* Tax of ½ Mill Per Bushel Dollars	Cts.	* Total Tax Dollars	Cts.	REMARKS

Note ★ Assessors will not fill these Columns

SUMMARY OF TAX COLLECTION

Original Levy	$15404.24	
Additions	$ 40.04	
		$15444.28
Abatements		$199.96
		$15244.32

COLLECTIONS

March Settlement	$3312.98	
June Settlement	$5685.38	
November Settlement	$3666.08	
January Settlement	$ 285.25	$12949.69
		$2294.63
Over Collected	$	
Under Collected	$	
Delinquent	$2294.63	$2294.63
Total		$15244.32

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Birch Lake

School District No.	Valuation by School Districts: Agricultural Lands	Non-Agricultural Lands	Personal Property	Total Value of all Property except Money and Credits	Rate of State Taxes: 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	Fire Tel.				Total Rate of Town Tax	Rate of: Local 1 Mill	Special	State Loan	Deficiency	Tuition	Transportation	Bd.	C.O.
	Dollars	Dollars	Dollars	Dollars	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
Un	46650	11166	9973	67789	H. 4.58	27.1	12.8	51.3	14.3			105.5	4.5	15.	6.		2.	5.			27.5	1. 30.		40.		3.	3.	15.	
																						1. 40.		40.		3.	3.	15.	
					N. H. 2.26																								
					6.84																								

Assessed Value	Rural	All Other	Personal Property	Total
Homestead	24134			24134
Non-Homestead	33687		9973	43655
Total	57,816		9973	67789

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

219.8
2.26
221.84
239.8
3.26
243.5

School Taxes: 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	Def.	Transp.	B.&I.	C.O.		Total School Taxes
Mills	Mills	Mills								
82.	219.58	4465	933.00		186600	13995	13995	69975		382550
102.	239.58	2114	846.86		845.56	6341	6341	31709		2156.17
		6779	1779.86		2711.56	20336	20336	101684		5981.47

All Other Taxes: Funds	Rate	Amounts
State —Non-Homestead		9858
State —Homestead,		310447
County Revenue,		183658
County Road and Bridge,		867740
County Welfare,		3497.08
Bonds and Interest		969.00
		7156.06
Town Revenue,		305.05
Town Road and Bridge,		1016.46
Town Drag,		67.79
Town State Loan,		135.56
Fire Telephone		338.80
		1863.66
School Local 1 Mill,		6779
School Special,		1779.86
School State Loan,		
Deficiency		2711.56
Tuition		
Transportation		203.36
Bond & Int.		203.36
Capital Outlay		1016.84
		5981.47
		15404.24

Total Taxes Real Estate 12,992.90
Pers. Prop. 2,411.34
Total 15,404.24

Total Levy, $ 15,404.24

Total Number of Acres 12,741.47

State of Minnesota, } ss.
COUNTY OF CASS

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

Witness my hand and official seal, this 19th day of December A. D. 1952

SEAL.

A. C. Peterson, County Auditor
By Helen Nelson Deputy

COLLECTIONS OF TAXES OF 195 OF , CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1953	JUNE SETTLEMENT 1953	NOV. SETTLEMENT 1953	Amount Collected from Nov. 1953 to First Monday in Jan. 1954	REDUCTIONS		Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS		Total Uncollected to First Monday in January, 19
State—Non-Homestead	3017	3195	1858	166							
State—Homestead	6481	11481	4948	570							
County Revenue	38846	67977	44067	3373							
County Road and Bridge	18112	32107	20814	1593							
County Welfare	12588	128690	83419	6385							
County Bond and Interest	20224	35870	23253	1780							
Town Revenue	6367	11288	7317	560							
Town Road and Bridge	21225	37626	24392	1867							
Town Drag	1415	2508	1626	124							
Town State Loan											
Fire	2850	5017	3252	249							
Tel.	7075	12542	8131	622							
School Local 1 Mill	1415	2508	1626	124							
School Special	45880	647722	40213	3520							
School State Loan											
Deficiency	56599	100335	65044	4979							
Tuition											
Transportation	4245	7525	4878	373							
C.O.	21224	37625	24392	1867							
B.Y.D.	4245	7525	4878	373							
	351288	568538	366601	28525							

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Deficiency	C O	B.Y.D.			TOTALS
MARCH SETTLEMENT	School District No. Un a	1536	10769		1608	21455	8039	1608			33948
	Un Na	5179	35161		2657	35161	13185	2657			87660
	Totals	1415	45880		4245	56599	21224	4245			133606
JUNE SETTLEMENT	School District No. Un a	1780	35617		5342	71233	26712	5342			146026
	Un Na	728	29105		2183	29102	10913	2183			74214
	Totals	2508	64722		7525	100335	37625	7525			220240
NOVEMBER SETTLEMENT	School District No. Un a	1242	24833		3725	49665	18625	3725			101815
	Un Na	384	15380		1153	15379	5767	1153			39216
	Totals	1626	40213		4878	65044	24392	4878			141031
NOVEMBER to JANUARY	School District No. Un a	73	1462		219	2923	1096	219			5992
	Un Na	51	2058		154	2056	771	154			5244
	Totals	124	3520		373	4979	1867	373			11236
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

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

Form 3CD(52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Sec. Sel. Forest	Indicate Homestead Tax w/ No	Indicate Agricultural Tax w/ No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations — Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Arthur R. Maeser		NE¼ of NE¼	1	140	30	44.10	No			159 144			159 144		53 48				53 48		
2	Jamechow, Anderson & Ragaly		NW¼ of NE¼				44.59	No			159 144			159 144		53 48				53 48		
3			SW¼ of NE¼				40	No			159 144			159 144		53 48				53 48		
4	Arthur O. Miller		SE¼ of NE¼				40	No			159 144			159 144		53 48				53 48		
5																						
6	Jamechow, Anderson & Ragaly		NE¼ of NW¼				40.07	No			159 144			159 144		53 48				53 48		
7			NW¼ of NW¼				35.57	No			159 144			159 144		53 48				53 48		
8			SW¼ of NW¼				40	No			159 144			159 144		53 48				53 48		
9			SE¼ of NW¼				40	No			159 144			159 144		53 48				53 48		
10																						
11			NE¼ of SW¼				40	No			241 261			241 261		97 86				97 86		
12			NW¼ of SW¼				40	No			240 334			240 334		119 08				119 08		
13	Arthur R. Maeser		SW¼ of SW¼ Lot 6				38.30	No			183 183			183 183		67 61				67 61		
14	Lakeland Farms Inc		SE¼ of SW¼ Lot 5				21.90	No			168 331	800		168 1131		56 367		368	377	377 367		
15											80			80								
16	Arthur O. Miller		NE¼ of SE¼				40	No			90			90		33 30				33 30		
17	Jamechow, Anderson & Ragaly		NW¼ of SE¼				40	No			300	700		1000		314 29				314 29		
18	Lakeland Farms Inc		SW¼ of SE¼ Lot 4				16.45	No			414 339			414 339		138 113				138 113		
19	Walter C. Maeser		[illegible] Lot 3				24.25	No			660	1670		2330		777				777		
20	Walter C. Maeser	Walter W. Maeser	[illegible]				1				3487 3621	4130		7617 7751		2719 2697				2719 2710		2719

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead 21.4 Mills	State Tax on Non-Homestead 22.6 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES	53					11 64	12		11 76	1											11 76		
2	SOLD FOR TAXES	53					11 64	12		11 76	2											11 76		
3	SOLD FOR TAXES	53					11 64	12		11 76	3											11 76		
4	SOLD FOR TAXES	53					11 64	12		11 76	4											11 76		
5											5													
6	SOLD FOR TAXES	53					11 64	12		11 76	6											11 76		
7	SOLD FOR TAXES	53					11 64	12		11 76	7											11 76		
8	SOLD FOR TAXES	53					11 64	12		11 76	8											11 76		
9	SOLD FOR TAXES	53					11 64	12		11 76	9											11 76		
10											10													
11	SOLD FOR TAXES	97					21 30	22		21 52	11											21 52		
12	SOLD FOR TAXES	119					26 14	26		26 40	12											26 40		
13	SOLD FOR TAXES	67					14 72	16		14 88	13											14 88		
14	SOLD FOR TAXES	388					85 10	86		86 08	14											86 08		
15											15													
16	SOLD FOR TAXES	33					7 24	08		7 32	16											7 32		
17	SOLD FOR TAXES	314					68 94	70		69 64	17											69 64		
18	SOLD FOR TAXES	718					157 66	1 62		159 28	18	Half Paid	SEP 30 1953	3523								159 28		
19		569					124 74	1 26		124 00	19	Half Paid	MAY 29 1953	1217		62 00		62 00						
20											20													
		2719					597 06	6 14		603 20						62 00		62 00				579 20		

Arthur's Point
Kearney Heights
Ogema Point

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

Form SCD (Revised 1951)

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value Equalized by the Board of Review	Final Equalized Value
										40%											
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Fenschow, Anderson + Ragaly	1	~~NE¼ of NE¼~~ Lot 1	2	140	30	38.06	Yes	No			180			180	60					60	
State of Minnesota											160			160	53					53	
	2	~~NW¼ of NE¼~~ Lot 2									150			150	50					50	
	3	SW¼ of NE¼																			
	4	SE¼ of NE¼																			
	5																				
~~Lilliane Carl Nielson~~ State of Minnesota	6	~~NE¼ of NW¼~~ Lot 3				22.24		No			267			267	89					89	Forfeited
											243			243	81					81	
Fa Lorne + Carl P. Nielson	7	NW¼ of NW¼ Lot 4				46.35		No			222			222	74					74	
											225			225	75					75	
State of Minnesota	8	~~SW¼ of NW¼~~ Lot 5									204			204	68					68	
											186			186	62					62	
State of Minnesota	9	~~SW¼ of NW¼~~ Lot 6																			
	10																				
State of Minnesota	11	NE¼ of SW¼									201			201	67					67	
Theodore K. Berglund	12	NW¼ of SW¼				40		No			183			183	61					61	
State of Minnesota	13	SW¼ of SW¼									168			168	56					56	
State of Minnesota	14	SE¼ of SW¼																			
	15																				
	16	NE¼ of SE¼																			
State of Minnesota	17	~~NW¼ of SE¼~~ Lot 7																			
State of Minnesota	18	~~SW¼ of SE¼~~ Lot 8									180			180	60					60	
											165			165	55					55	
Arthur R. Maeser	19	~~SE¼ of SE¼~~ Lot 9				48.75		No			150			150	50					50	
	20										1053			1053	351					351	
											960			960	320					320	
																					351

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 14 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead 21.43 Mills	State Tax on Non-Homestead 22 Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on Film Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
SOLD FOR TAXES	60						13.18	14		13.32	1											13.32		
											2													
											3													
											4													
											5													
	89						19.54	20		19.74	6	Forfeited	10-1-52											19.74 Cancelled
SOLD FOR TAXES	76						16.46	18		16.64	7											16.64		
											8													
											9													
											10													
	67						14.72	16		~~14.88~~	11													
SOLD FOR TAXES											12											14.88		
											13													
											14													
											15													
											16													
											17													
	60						13.18	14		~~13.32~~	18													
SOLD FOR TAXES											19											13.32		
											20													
	351						7708	82		7790												5846		

Arthur's Point
Kearney Heights
Deming Point

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

Form 1 (CD (53) 3-11-52 Minn. Mimeo.)

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land (Acres)	(100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Equal to the Sum of Revenue) (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		NE¼ of NE¼	3	140	30		27														
2	State of Minnesota		NW¼ of NE¼																			
3	State of Minnesota		SW¼ of NE¼																			
4	State of Minnesota		SE¼ of NE¼																			
5												390			390	78					78	
6	~~Robert K.~~ Woodruff		NE¼ of NW¼				46	4		Yes		355			355	71					71	
7			NW¼ of NW¼				46	01		Yes		715			715	143					143	
8	Lural L. Woodruff		SW¼ of NW¼				40			Yes		650			650	130					130	
9			SE¼ of NW¼				40			Yes		655			655	131					131	
10												575			575	115					115	
11	LaVerne Carl L. Nelson		NE¼ of SW¼				40			No		280			280	56					56	
12	Lural L. Woodruff		NW¼ of SW¼				40			Yes		235			235	47					47	
13	State of Minnesota		SW¼ of SW¼																			
14	LaVerne Carl L. Nelson		SE¼ of SW¼				40			No		444			444		148				148	
15												365			365		121				121	
16	State of Minnesota		NE¼ of SE¼									895			895	58	179				179	
17	State of Minnesota		NW¼ of SE¼									265			265	53					53	
18	LaVerne Carl L. Nelson		SW¼ of SE¼				40			No		240			240	48					48	
19			SE¼ of SE¼				40			No		555			555		185				185	
20												513			513		171				171	
												477	100		477		159				159	
												3780			3880	467	875				982	
												3535	100		3535	380	431				811	482

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills	District No. 11 Rate 50 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 22 Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1													
2											2													
3											3													
4											4													
5											5													
6		#78					12 12			12 12	6	PAID IN FULL	MAY 25 1953	690		12 12								
7		#143					31 40			31 40	7	PAID IN FULL	MAY 25 1953			31 40								
8		#131					28 76			28 76	8	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	8293		14 38		14 38						
9		#57					12 52			12 52	9	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	14357		6 26		6 26						
10											10													
11		138					30 30	30		30 60	11	2nd Half Paid	OCT 31 1953	14351									30 60	of 3366
12		#58					12 74			12 74	12	1st Half Paid	MAY 29 1953	8293		6 37		6 37						
13											13													
14		185					40 62	42		1 04	14												41 04	of 4514
15											15													
16											16													
17											17													
18		95					20 86	22		21 08	18												21 08	of 2319
19		97					21 30	22		21 52	19												21 52	of 2367
20		#467									20													
		515					215 62	116		216 78						75 53		27 01					114 29	
		982																						

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

Form 5CD (52)

No.	In Whose Name Assessed	Subdivision	Sec. or Lot	Town or Block	Rng.	Acres of Land	Homestead Yes or No	Land (+10%) Dollars	Buildings and Other Structures	Total True and Full Value	Rural Homestead Up to $4,000 20%	Rural Over $4,000 and Non-Homestead 33⅓%	Total Assessed Value	Final Equalized Value	Sold for Taxes	School District No. Un, Rate 21.1 Mills	School District No. 42, Rate 23.58 Mills	Tax Including State Homestead	State Tax on Non-Homestead 2.26 Mills	Total Taxes	Paid	When Paid	Number of Receipt	June Settlement 1953	November Settlement 1953	Penalty	Delinquent on First Monday in January 1954	Remarks
1	Robert R. Woodruff	~~NE¼ of NE¼~~ Lot 1	4	140	30	45.90	Un Yes	310 / 280 / 255		310 / 280 / 255	62 / 56 / 51		56 / 51	62		#62		13.62		13.62	PAID IN FULL	MAY 25 1953	6910	13.62				
2	Willard H. & Norma Osbunsen	~~NW¼ of NE¼~~ Lot 2				46.09	Yes	310 / 280 / 255		310 / 280 / 255	62 / 56 / 51		56 / 51	62	SOLD FOR TAXES	#62		13.62		13.62	PAID IN FULL	MAY 26 1953	6414	13.62				
3		~~SW¼ of NE¼~~ Lot 7 less sold				17.50	Yes / No	305 / 275 / 250	245 / 330 cabins	880 / 850 / 825	110 / 104 / 99	110	214 / 209	220	SOLD FOR TAXES		#110 / 110	52.70	24	52.94	PAID IN FULL	MAY 26 1953		52.94				
4	~~Robert R.~~ Woodruff	N½ of Lot 8 less 150'				11.50	Yes	345 / 315 / 285	700	1045 / 1015 / 985	203 / 197		203 / 197	209		#209		45.90		45.90	PAID IN FULL	MAY 18 1953	5276	45.90				
5	Lural L. Woodruff	S½ of Lot 8				9.25	Yes	255 / 230 / 210	610	865 / 840 / 820	173 / 168 / 164		168 / 164	173		#173		37.98		37.98	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	14351 / 8293	18.99	18.99			
6		~~NE¼ of NW¼~~ Lot 3				46.29	No	156 / 141		156 / 141		52 / 47	52 / 47	57	SOLD FOR TAXES	57		12.52	12	12.64							12.64	
7	State of Minnesota	~~NW¼ of NW¼~~ Lot 4																										
8	State of Minnesota	~~SW¼ of NW¼~~ Lot 5																										
9	Ransom Harrington	~~SE¼ of NW¼~~ Lot 6				38.85	No	301 / 274 / 250	215	516 / 489 / 465	142	172 / 163 / 155	163 / 155	172		172		37.76	38	38.14	1st Half Paid / 2nd Half Paid	MAY 22 1953 / OCT 24 1953	5936 / 14458	19.07	19.07			
10	James V. & Adell Quinlan	N½ of Lot 11	11			12.50	Yes / No	310 / 280 / 255	400 / 270 cabins	980 / 950 / 925	136 / 131	90	226 / 221	232			#142 / 90	55.58	20	55.78	2nd Half Paid / 1st Half Paid	JUL 16 1953 / MAY 28 1953	11186 / 7291	27.87	27.89			
11	Miles Hartigan	~~NE¼ of SW¼~~ S½ of Lot 11					Yes / No	280 / 255 / 230	450 / 399 cabins	1129 / 1104 / 1079	146 / 141 / 136	157 / 133	274 / 269	279			#146 / 133	66.84	30	67.14	2nd Half Paid / 1st Half Paid	JUL 1 1953 / MAY 18 1953	11153 / 5591	33.57	33.57			
12	Navilles Land Company	~~NW¼ of SW¼~~ Lot 12				54.10	No	471 / 428 / 390 / ~~540~~		471 / 428 / 390 / ~~540~~		157 / 143 / 130 / ~~150~~	143 / 130 / ~~180~~	157	SOLD FOR TAXES	157		34.48	36	34.84	PAID IN FULL	OCT 10 1953	13422		34.84	1.22		
13		SW¼ of SW¼																										
14		SE¼ of SW¼																										
15	Wm Mason Goreham	150' of Lot 8					No	72 / 66 / 60		72 / 66 / 60		24 / 22 / 20	22 / 20	24	SOLD FOR TAXES	24		5.26	.06	5.32							5.32	
16	Lural L. Woodruff	~~NE¼ of SE¼~~ Lot 9					No	716 / 650 / 590	151	864 / 801 / 741		289 / 267 / 247	267 / 247	289	Abate. #5688		#173 / ~~289~~	41.44 / ~~69.24~~	~~66~~	41.44 / ~~69.90~~	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	14351 / 8293	20.72	20.72			28.46 Abated
17		NW¼ of SE¼																										
18	Fred E. & Clara A. Maass	Lot 10 less N. 500' ~~SW¼ of SE¼~~					Yes	530 / 480 / 435	250	780 / 730 / 685	156 / 146 / 137		146 / 137	156		#156		34.26		34.26	PAID IN FULL	APR 15 1953	3255	34.26				
19	Everett & Barbara Sell	N. 500' of Lot 10 ~~SE¼ of SE¼~~					Yes / No	519 / 479 / 434	156 / 624 cabins	1309 / 1259 / 1214	137 / 127 / 178	208	335 / 326	345		#137 / 208		30.08 / 45.68	48	76.24	PAID IN FULL	OCT 31 1953	14361		76.24			[illegible]
20	Marietta Gillies	½ acre of N½ Lot 8 along lake						4905		9705	1197	1240																
	Ransom & Florence Harrington	[illegible] of Lot 7 [illegible]				32		4449		9249	1137	1188	2324	2437		#799 / 618 / 1417	#398 = 1197 / 622 = 1240 / 1020 / 2437	244.36 / 311.16 / 555.52	2.80	245.26 / 312.56 / 558.32				290.58	231.32		17.96	28.46

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

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

Form ECD (12) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax by M	Indicate Agricultural Tax by A	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	State of Minnesota		1 ~~N E ¼ of N E ¼~~ Lot 3	5	140	30			119														
	State of Minnesota		2 N W ¼ of N E ¼ Lot 4																				
	State of Minnesota		3 ~~S W ¼ of N E ¼~~ Lot 5																				
	State of Minnesota		4 ~~S E ¼ of N E ¼~~ Lot 6																				
			5																				
	State of Minnesota		6 N E ¼ of N W ¼																				
	State of Minnesota		7 N W ¼ of N W ¼																				
	State of Minnesota		8 S W ¼ of N W ¼																				
	State of Minnesota		9 S E ¼ of N W ¼																				
			10																				
	State of Minnesota		11 ~~N E ¼ of S W ¼~~ Lot 7																				
	State of Minnesota		12 ~~N W ¼ of S W ¼~~ Lot 8																				
	State of Minnesota		13 ~~S W ¼ of S W ¼~~ Lot 9																				
	Nicholas Warsol		14 S E ¼ of S W ¼ Lot 10							Yes		255 / 237 / 210			255 / 237 / 210		85 / 77 / 70				77 / 70		85
			15																				
			16 N E ¼ of S E ¼																				
			17 N W ¼ of S E ¼																				
			18 S W ¼ of S E ¼																				
			19 S E ¼ of S E ¼																				
			20																				
												255 / 237 / 210			255 / 237 / 210		85 / 77 / 70				77 / 70		85

	SOLD FOR TAXES	VALIDATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 119 Rate 21.50 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ 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		85						1866	20		1886	14	2nd Half Paid 1st Half Paid	OCT 2 1953 MAY 29 1953	13369 1289		943		943								
15												15															
16												16															
17												17															
18												18															
19												19															
20												20															
		85						1866	20		1886						943		943								

Arthur's Point
Kearney Heights
Ogema Point

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

Form 3CD (52)

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax w. Ne	Indicate Agricultural Tax w. Ag	True and Full Valuations: Land Exclusive of Buildings and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations — Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		NE¼ of NE¼ Lot 1	6	140	30		119						1340 H-1165 M-175	288					283		
2	Mary H. Miller		NW¼ of NE¼ Lot 2				36.73		Yes	Yes	240 265	900		1165	233					275		288
3	Ed Cochran Roy Simpson		SW¼ of NE¼ less 2½ acres				41.42		No		348 342	150 cabins		498 342	228	150 107				107 100		114
4	State of Minnesota		SE¼ of NE¼								63			63		21						
5	Pearl Bilbert		2 Acres of South Lot 2				4				57 51			57 51	166	19 17				18		21
6	Glenn Reginald Kauzeboldier		NW¼ of NW¼ Lot 3				27.50		Yes	Yes	830 480	300		1130	156					306		316
7	Lloyd A. Dunn		NW¼ of NW¼ Lot 6				3.80		No		435 144 132 120	450 cabins		885 144 120	147	150 48 40				297 40		48
8	Edward J. Rice		SW¼ of NW¼ Lot 5				21		No		180 165 150			180 165 150		60 55 50				55 50		60
9	Victor Elizabeth Reed		SE¼ of NW¼ Lot 4				37.40		No		336 306 279			336 306 279		102 93				93		102
10	Alice Hardy Runnels		20 Acres SW Cor. NE¼																			
11	Elmer J. Hines Mary Olney		NE¼ of SW¼				40		No		180 165 150			180 165 150		60 55 50				55 50		60
12	Albert Thomas		NW¼ of SW¼				32.24		No		119 108 99			119 108 99		39 36 33				36 33		39
13	Albert Thomas		SW¼ of SW¼				32.08		No		167 147 135			167 147 135	168	54 49 45				49 45		54
14	William Mary Decker		SE¼ of SW¼				39.70		Yes Ag		180 165 150	660 33 cabins		840 198	165 162	55 54				176 173		179
15																						
	State of Minnesota		NE¼ of SE¼																			
17	State of Minnesota	Leo Dale Mary G. Hardy	NW¼ of SE¼																			
18	State of Minnesota		SW¼ of SE¼																			
19	State of Minnesota		SE¼ of SE¼																			
20											2424 221			5017 1001	572 554	719 698				1232 1096		1291

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 22½ Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
									1													
		#238 60			69.00	12		69.12	2	2nd Half Paid	SEP 25 1953	13176										
										1st Half Paid	MAY 29 1953	9276		34.56		34.56						
	114	194 Dunnell 20 Dunnell			25.04	26	20.14 4.46	25.30	3	PAID IN FULL	JUN 25 1953	7797				25.30	.25					
									4													
					4.62	.04		4.66	5												4.66	5.73
		#166 150			75.70	.34		76.04	6	PAID IN FULL	MAY 27 1953	6923		76.04								
					10.54	.10		10.64	7	PAID IN FULL	MAY 13 1953	5800		10.64								
					13.18	.14		13.32	8	2nd Half Paid	JUN 2 1953	15737		6.66				6.66	.53			
										1st Half Paid	MAY 18 1953	6663										
Sold for Taxes	112				24.60	.26		24.86	9												24.86	
									10													
	60				13.18	.14		13.32	11	2nd Half Paid	JUN 2 1953	15737		6.66				6.66	.53			
										1st Half Paid	MAY 18 1953	6663										
	39				8.56	.08		8.64	12	2nd Half Paid	JUN 2 1953	15737		4.32				4.32				
										1st Half Paid	MAY 18 1953											
Sold for Taxes	54				11.86	.12		11.98	13												11.98	
	#168 11				39.30	.02		39.32	14	PAID IN FULL	MAY 28 1953	5933		39.32								
									15													
									16													
									17													
									18													
									19													
									20													
	#168 579	#604 572 2.00 719			144.70 150.88	1.62		297.20						178.20		59.86		17.84		4.53		
	687	604 1291			295.58																	

Arthur's Point | Rosemary Heights | Cross Point

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

Form: 3CD (32) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / Tenths)	No. School District	Indicate Homestead Tax Paid Yes or No	Indicate Agricultural Land Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (+10%)	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value Equalized by the Board of Review	Final Equalized Value	Remarks
							Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Thor Nelson & Glenn Dresler		NE¼ of NE¼	7	140	30	40	7	No		201 / 183 / 168			201 / 183 / 168		67 / 61 / 56				61 / 56		67	
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	Thor Nelson & Glenn Dresler		SE¼ of NE¼				40		No		201 / 183 / 168			201 / 183 / 168		67 / 61 / 56				61 / 56		67	
5																							
6	Walter & Mary Becker		NE¼ of NW¼				40		Yes		180 / 165 / 150			180 / 165 / 150	36 / 33 / 30					33 / 30		36	
7	Mary Dresler		NW¼ of NW¼				32.30		Yes		230 / 210 / 190	40		270 / 250 / 230	128 / 124 / 120					124 / 120		128	
8	~~Walter & Mary Dresler~~ State of Minnesota		SW¼ of NW¼				~~32.30~~		Yes		120 / 110 / 100			120 / 110 / 100	24 / 22 / 20					33 / 30		24	
9	Paige M. Kachupa Green		SE¼ of NW¼ less Ry Rt Way				40		Yes		180 / 165 / 150			180 / 165 / 150	36 / 33 / 30					33 / 30		36	
10																							
11			NE¼ of SW¼ less Ry Rt Way				40		Yes		180 / 165 / 150			180 / 165 / 150	36 / 33 / 30					33 / 30		36	
12	State of Minnesota		NW¼ of SW¼ less Ry Rt Way																				
13	Zoyka A. Tomczyk State of Minnesota ~~Camilla & Marie Vardon~~		SW¼ of SW¼				30.35		Yes		400 / 365 / 330	600		1000 / 900 / 800	200 / 183 / 166					460 / 418		467	
14	Paige M. Kachupa Green		SE¼ of SW¼ less Ry Rt Way				40		Yes		360 / 330 / 300	415		775 / 715	156 / 143	267				143		156	
15																							
16	Thor Nelson & Glenn Dresler		NE¼ of SE¼				40		No		201 / 183 / 168			201 / 183 / 168		67 / 61 / 56				61 / 56		67	
17	State of Minnesota		NW¼ of SE¼																				
18	Joseph Burchard Jr.		SW¼ of SE¼				40		No		201 / 183 / 168			201 / 183 / 168		67 / 61 / 56				61 / 56		67	
19	State of Minnesota		SE¼ of SE¼																				
20																							
							1411.95				2459 / 2242			4685 / 4268	616 / 587	635 / 611				1198 / 1142		1151	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 2.4 Mills	District No. 2 Rate 2.4 Mills	District No. 3 Rate 2.4 Mills	District No. 4 Rate ..... Mills	District No. 5 Rate ..... Mills	Tax Including State Homestead	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		67					14.72	16		14.88	✓	2nd Half Paid	OCT 29 1953	14598				7.44						
											1	1st Half Paid	JUN 10 1953	7812				7.44	22					
2											2													
3											3													
4		67					14.72	16		14.88	✓	2nd Half Paid	OCT 29 1953	14598				7.44						
											4	1st Half Paid	JUN 10 1953	7812				7.44	22					
5											5													
6		#36					7.90			7.90	✓	PAID IN FULL	MAY 12 1953	5935		7.90								
7		#128					28.10			28.10	6	2nd Half Paid	OCT 26 1953	14387				14.05						
											7	1st Half Paid	MAY 29 1953	7834		14.05								
8	SOLD FOR TAXES	#24					5.26			5.26	8	Forfeited	10-1-53											5.26 Cancel
9	SOLD FOR TAXES	#36					7.90			7.90	9	PAID IN FULL	OCT 31 1953					7.90						
10														14304					19					
11	SOLD FOR TAXES	#36					7.90			7.90	11	PAID IN FULL	OCT 31 1953					7.90						
12																								
13			#200				112.88	60		112.48	13	PAID IN FULL	MAY 15 1953	5241		112.48								
14	SOLD FOR TAXES	#156	267				34.76			34.26	14	PAID IN FULL	OCT 31 1953	14341				34.26	1.04					
15														3496										
16		67					14.72	16		14.88	✓	2nd Half Paid	OCT 29 1953	14598				7.44						
											16	1st Half Paid	JUN 10 1953	7812				7.44	22					
17											17													
18	SOLD FOR TAXES	67					14.72	16		14.88	18											14.88		
19											19													
20											20													
		#416 / 267 / 684	#200 = 616 / 267 = 635 / 467 / 1151				112.88 / 260.20 / 262.08	1.24		112.48 / 150.84 / 263.32						139.43		108.75				14.88		

Arthur's Point
Kearney Heights
Ogema Point

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

Form 3CD (52) Min. Tax Com. Form 3CD

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / Hdths)	No. Schools District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE ¼ of NE ¼	8	140	30			Nm													
2			NW ¼ of NE ¼																			
3			SW ¼ of NE ¼																			
4			SE ¼ of NE ¼																			
5											198			198		66						
6	Nicholas Warhol		NE ¼ of NW ¼ Lot 1				32.10		No		180			180		60				60		66
7	State of Minnesota		NW ¼ of NW ¼								165			165		55				55		
8	~~Hatto Drefke~~ State of Minnesota		SW ¼ of NW ¼				~~40~~		No		144			144		48				44		48
9	Grant & Palmer Frank McLine & Jake Schlaufer		~~SE ¼ of NW ¼~~ Lot 2				33.80		No		132			132		44				40		
10											1,872	300		2,172		724				220		234
11	Wm. & Anna Drefke		NE ¼ of SW ¼				40		Yes		255			255	46					51		56
12			NW ¼ of SW ¼				40		Yes		230			230		46				46		
13			SW ¼ of SW ¼				40		Yes		525			525	105	165				165		173
14			SE ¼ of SW ¼								340	450		790	158					158		
15	Wm. Drefke						40		Yes		265			265	53					53		58
16	Esther Ruth Brennan John & Grace Hall						40		No		240			240	48					48		
17											297			297		99				99		109
18	Nicholas Warhol		M. Acres of Lot 4				9		No		270			270		90				90		
19											297			297		99				99		109
20											270			270		90				90		
1	Bennie & Mabel K. Aune		NW ¼ of SE ¼ Lot 1 Desc. M. Acres				40		Yes		200			200	40					40		44
2											180			180	36					36		
3	Karlow Madison		NE ¼ of SE ¼ Lot 3				56.80		No		438			438		146				146		160
4											399			399		133				133		
5	Esther Ruth Brennan John & Grace		SW ¼ of SE ¼				40		No		183			183		61				61		67
6											165			165		56				56		
7	Bennie & Mabel K. Aune		SE ¼ of SE ¼				40		Yes		315			315		91				91		77
8											285	140		425	95					85		
9											3,679			4,819	428	793						
10											3,341			4,181	400	829				1,229		1,221
							451.40									672						

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	Tax Including State Homestead ____ Mills	State Tax on Non-Homestead 32½ Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
											1														
											2														
											3														
											4														
											5														
	66						1450	14		1464	6	1st Half Paid	OCT 2 1953 / MAY 29 1953	13269 / 8297		732		732							
											7														
	~~48~~						1054	10		1064	8	Forfeited	10 1 53												10.64 Cancel
SOLD FOR TAXES								11				Pure Paid	MAY 8 1953	5682		1465		1064				1563	2049		
	234						5138	52.10		5190	9	Pure Paid	JUL 24 1953	13014											
											10														
	~~56~~						1230			1230	11	PAID IN FULL	MAY 29 1953			1230									
	~~173~~						3798			3798	12	PAID IN FULL	MAY 29 1953	1423		3798									
	~~58~~						1274			1274	13	PAID IN FULL	MAY 29 1953			1274									
	109						2394	24		2418	14	1st Half Paid / 2nd Half Paid	OCT 31 1953 / MAY 2 6 1953	14377 / 6747		1207		1209							
											15	1st Half Paid	OCT 2 1953 / MAY 29 1953	13267		1207		1207							
	109						2394	24		2418	16	2nd Half Paid	OCT 21 1953 / MAY 25 1953	14647 / 5397		483		483							
	~~84~~						966			966	16	2nd Half Paid	SEP 1 1953	3117											
	160						3514	36		3550	17	2nd Half Paid / 2nd Half Paid	MAY 28 1953 / OCT 31 1953	7207 / 10313		1775		1775							allowance pending
	67						1472	16		1488	18	1st Half Paid	MAY 2 6 1953	6747		744		744							
												2nd Half Paid	OCT 2 1953	13267				1066							
	~~97~~						2130			2130	19	2nd Half Paid	MAY 2 1953	5397		1065									
											20														
	~~428~~																								
	793						26814	176		26992						14982		7051				1563			
	1221																								

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

Form SCD (52) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / Hds.)	Not School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
											TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS							
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Horace R. + Marjorie Christensen		NE¼ of NE¼	9	140	30	40	Yes	Yes		170 350 / 1750	815		170 1165 / 1750	34 233 / 350					233 / 350		240
2	" "		~~NW¼ of NE¼~~ Lot 1				35		Yes		170 210 / 350			170 290 / 350	34 58 / 58					58 / 58		64
3	" "		SW¼ of NE¼				40		Yes		200 235 / 200			200 235 / 200	40 47 / 40					47 / 40		52
4	" "		SE¼ of NE¼				40		Yes		170 335 / 170			170 335 / 170	34 67 / 34					67 / 34		74
5																97						
6	Robert Keike Jr		NE¼ of NW¼ Lot 2				23.70		No		291 264 / 291			291 264 / 291		88 / 88				88 / 88		97
7	Thos J. Florence To Block		NW¼ of NW¼ Lot 3				37.50		No		497 447 / 497	50		497 954 / 497		318 / 318				318 / 318		333
8			SW¼ of NW¼													305				305		
9	Robert Keike Jr		~~SE¼ of NW¼~~				40		No		201 183 / 201			201 183 / 201		61 / 61				61 / 61		67
10																56				56		
11	Hans H. + Betty J. Poppel Gale Smedberg		NE¼ of SW¼				40		Yes		200 185 / 200			200 185 / 200	40 37 / 40					37 / 40		41
12	" " " "		NW¼ of SW¼				40		Yes		200 170 / 200	30		200 200 / 200	40 34 / 40					34 / 40		44
13	Evert + Dorothy Hanson		SW¼ of SW¼				40		Yes		200 210 / 200	530		200 740 / 200	40 148 / 40					148 / 40		152
14	" "		~~SE¼ of SW¼~~ Lot 4				35.00		Yes		175 270 / 175	125		175 395 / 175	35 79 / 35					79 / 35		84
15																77				77		
16	Bernard W. Butty + Gale L. Butty Elmer Luise Hanson		NE¼ of SE¼				40		Yes		200 160 / 200			200 160 / 200	40 32 / 40					32 / 40		36
17	" "		NW¼ of SE¼				40		Yes		175 145 / 175			175 145 / 175	35 29 / 35					29 / 35		
18	" "		SW¼ of SE¼ Lot 5				21.10		Yes		180 275 / 180			180 275 / 180	36 55 / 36					55 / 36		61
19	" "		~~SE¼ of SE¼~~ Lot 6				34.98		Yes		180 250 / 180			180 250 / 180	36 50 / 36					50 / 36		56
20											180 165 / 180			180 165 / 180	36 33 / 36					33 / 36		36
21	" "								Yes		180 150 / 180			180 150 / 180	36 30 / 36					30 / 36		36
22	" "										90 80 / 90			90 80 / 90	18 16 / 18					16 / 18		18
23	" "										90 75 / 90			90 75 / 90	18 15 / 18					15 / 18		18
24	" "										515 275 / 515	240		515 515 / 515	103 103 / 103					103 / 103		103
25	" "										250 / 250			250 490 / 250	50 98 / 50					98 / 50		102
26											4104 / 3724			6321 / 5941	966 / 908	417 / 467				1383		1463

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate 21.1 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22.1 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Taxes and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			$240					5470			5270	1	2nd Half Paid 1st Half Paid	OCT 2 JUL 7	1953 1953					4220							
2			$64					1404			1404	2	2nd Half Paid 1st Half Paid	OCT 2 JUL 7	1953 1953	11156 11576				4220	1169						
3			$52					1142			1142	3	2nd Half Paid 1st Half Paid	OCT 2 JUL 7	1953 1953												
4			$74					1624			1624	4	2nd Half Paid 1st Half Paid	OCT 2 JUL 7	1953 1953												
5												5																
6			97					2130	22		2152	6	Prev Paid Balance Paid	MAY 29 SEP 2	1953 1953	1283 1287		1074		1176							
7			333					7312	76		7388	7	1st Half Paid 2nd Half Paid	MAY 22 OCT 13	1953 1953	5690 1310		3694		3694							
8												8																
9			67					1470	16		1486	9	Balance Paid Prev Paid	SEP 2 MAY 29	1953 1953	1217 8253		744		742							
10												10																
11			$41					900			900	11	PAID IN FULL	MAY 22	1953	5681		4238										
12			$152					3338			3338	12	PAID IN FULL	MAY 22	1953													
13			$84					1844			1844	13	2nd Half Paid 1st Half Paid	OCT 31 MAY 29	1953 1953	8298		922		922							
14			$35					768			768	14	2nd Half Paid 1st Half Paid	OCT 31 MAY 29	1953 1953	4357		384		384							
15												15																
16			$61					1338			1338	16														1338	$1472	
17			$36					790			790	17														790	$869	
18			$18					344			344	18														344	$423	
19			$109					2392			2392	19														2392	$2631	
20												20																
			$966 497 1463					32136	114		32236								11058		16258				4914			

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

Form 3CD (52)

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 Districts	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Harold & Agnes Anderson		1	N½ of N½ Lot 1	10	140	30	60 70	Yes	No		234			234	86	78				78		
		2	NW¼ of NE¼ Lot 2				47 35		No		213			213		71				71		
		3	SW¼ of NE¼								306			306	1135	382				301		371
		4	SE¼ of NE¼								279	777		1056		352				352		
		5																				
Gerry Honda			~~NE¼ of NW¼~~ Lot 3				33 25		Yes		192			500 480	96					96		100
		7	NW¼ of NW¼				40		Yes		177	288		465	93					93		
		8	~~SW¼ of NW¼~~ Lot 4				31 10		Yes		280			280 260	52					52		27
		9	NW¼ of NW¼								235			235	47					47		
		10									380			1340 1205	261					261		266
											245	925		1270	254					254		
Ariel Gear & Ina L. Wallace		11	N½ of S½ Lot 5				45		Yes		530			470 530	194 184					184		194
		12	NW¼ of SW¼								470	460		930	194					194		
		13	SW¼ of SW¼				31		Yes		215			215	47 43					43		47
		14	~~SE¼ of SW¼~~ Lot 6				26 95		Yes		275			275	60 55					55		201
		15									250	700		950	190					190		
E. O. Nagel		16	~~NE¼ of SE¼~~ Lot 9				46 60		Yes		135			135	27					27		30
		17	NW¼ of SE¼								125			125	25					25		
Ariel Gear & Ina L. Wallace		18	~~SW¼ of SE¼~~ Lot 7				28 75		Yes		120			120	24					24		26
		19	~~SE¼ of SE¼~~ Lot 8				39 95		Yes		110			110	22					22		
		20									190			190	38					38		42
											175			175	35					35		
											3106			6196	1165	457				1622		
											2227			5919	920	439				1359		1422

Validations by School Districts as Equalized by Department of Taxation

District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills
Dollars	Dollars	Dollars	Dollars	Dollars

Sold for Taxes	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 226 Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
86	1888	20		1908	1	PAID IN FULL	MAY 29 1953	8320		1908								
371	8146	84		8230	2	PAID IN FULL	MAY 29 1953			8230								
					3													
					4													
					5													
#100	2196			2196	6	2nd Half Paid / 1st Half Paid	OCT 14 1953 / MAY 29 1953			1098		1098						
#57	1252			1252	7	2nd Half Paid / 1st Half Paid	OCT 14 1953 / MAY 29 1953	13681 / 6597		626		626						
#268	5884			5884	8	2nd Half Paid / 1st Half Paid	OCT 14 1953 / MAY 29 1953			2942		2942						
					9													
					10													
#194	4260			4260	11	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	13352 / 6599		2130		2130						
					12													
#47	1032			1032	13	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	13352 / 6599		516		516						
#201	4412			4412	14	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	13352 / 6599		2206		2206						
					15													
#30	658			658	16	PAID IN FULL	MAY 26 1953	6440		658								
					17													
#26	570			570	18	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	13352 / 6599		285		285						
#42	922			922	19	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	13352 / 6599		461		461						
					20													
965 / 457 / 1422	31220	104		31324						21060		10264						

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

Form 5CD (53) ~~[illegible]~~

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Dollars					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	State of Minnesota		1 NE¼ of NE¼	11	140	30			Un														
	State of Minnesota		2 NW¼ of NE¼																				
	State of Minnesota		3 SW¼ of NE¼																				
	State of Minnesota		4 SE¼ of NE¼																				
			5																				
	State of Minnesota		6 NE¼ of NW¼																				
	State of Minnesota		7 NW¼ of NW¼																				
	State of Minnesota		8 ~~SW¼ of NW¼~~ Lot 1																				
	State of Minnesota		9 SE¼ of NW¼																				
			10																				
	State of Minnesota		11 NE¼ of SW¼																				
	State of Minnesota		12 NW¼ of SW¼																				
	State of Minnesota		13 SW¼ of SW¼																				
	State of Minnesota		14 SE¼ of SW¼																				
			15																				
	Clarence & Eva Harvey		16 NE¼ of SE¼				40		No			244 / 322 / 201			244 / 322 / 201		82 / 74 / 67				74 / 67		82
	State of Minnesota		17 NW¼ of SE¼																				
	State of Minnesota		18 SW¼ of SE¼																				
	Willis E. & Catherine L. Johnston		19 SE¼ of SE¼				40		No			117 / 108 / 99			117 / 108 / 99		39 / 36 / 33				36 / 33		39
			20									363 / 330			363 / 330		121 / 110				110		
							80					660			660								121

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 21.3 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	TE Including State Homestead ..... Mills	State Tax on Non-Homestead 23½ Mills	Special Taxes	Total Taxes		When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1												
2												2												
3												3												
4												4												
5												5												
6												6												
7												7												
8												8												
9												9												
10												10												
11												11												
12												12												
13												13												
14												14												
15												15												
16		82						1800	18		1818	16										1818	2000	
17												17												
18												18												
19		39						856	08		864	19	PAID IN FULL APR 20 1953	3825		864								
20												20												
		121						2656	26		2682					864						1818		

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

Form 3CD (52) (Blue-Gray Bond, Ledger)

		DESCRIPTION OF PROPERTY								TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS																					
														RURAL				ALL OTHER																	
														Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%															
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicate Power Plant or No.	Indicate Agricultural Tax or No.	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value								TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
						Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		1 NE¼ of NE¼	12	140	30		1/0n																
		2 NW¼ of NE¼																					
		3 SW¼ of NE¼																					
		4 SE¼ of NE¼																					
		5																					
		6 NE¼ of NW¼								117			117		39								
A. R. Mazer		7 ~~NW¼ of NW¼~~ Lot 2				4.25		No		108			108		36						36		50
State of Minnesota		8 ~~SW¼ of NW¼~~ Lot 3								99			99		33						33		
Edna Freyd Broughton		9 ~~SE¼ of NW¼~~ Lot 4				19.95		No		363			363		121								
		10								330			330		110						110		
		11 NE¼ of SW¼								300			300		100						100		121
~~John Swanson~~ State of Minnesota		12 ~~NW¼ of SW¼~~ Lot 5				~~19.95~~		No		291			291		97								
		13 SW¼ of SW¼				40		Yes		264			264		88						88		97
Clarence & Evelyn Lilleman		14 ~~SE¼ of SW¼~~ Lot 6				29.25		Yes		240			240		80						80		
Adrian Gordon Merritt		15						No		170			170	42							42		
		16 NE¼ of SE¼								172			172	38							38		42
		17 NW¼ of SE¼								365	100		465	34							34		
		18 SW¼ of SE¼								330	81		411	86	17						103		117
		19 SE¼ of SE¼																					
		20								1257			1408	131	251						382		416

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

		VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION																																	
	SOLD FOR TAXES	District No. 1/0n Rate 14.23 Mills		District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 2.24 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
																1																			
																2																			
																3																			
																4																			
																5																			
																6																			
	SOLD FOR TAXES		39									856	.08		864	7																864		
																8																			
			121									2656	.28		2687	9	2nd Half Paid 1st Half Paid	OCT 10 1953 MAY 29 1953			13409 8301		312		342									
																10																			
																11																			
	SOLD FOR TAXES		~~97~~									2130	.22		2152	12	Forfeited 2nd Half Paid	10-1953 OCT 13 1953			13645 13836				461								2152 Cane
			#42									922			922	13	1st Half Paid	MAY 19 1953					461											
			#100																																
			17									2568	.04		2572	14	PAID IN FULL	DEC 3 1953			15310						2572	2.06			2574		
																15																			
																16																			
																17																			
																18																			
																19																			
			#142 274 416									9132	.62		9194	20							1803		1803		2074		564					

Arthur's Point
Kenney Heights
Ogema Point

Form 3CD (53) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Tax Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	Tenths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE¼ of NE¼	13	141	30			2	No													
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6	Morris H. Banks		NE¼ of NW¼ Lot 1				33	30	5	Yes		475 / 430	785		1260 / 1135	236 / 227					236 / 227		240
7	Clarence Evelyn Allerman		NW¼ of NW¼				40		14			130 / 120			130 / 120	26 / 24					26 / 24		24
8	Clarence Allerman		SW¼ of NW¼				40		27	Yes		245 / 225	410		655 / 635	131 / 127					131 / 127		136
9	A. M. Schmidt		~~SE¼ of NW¼~~ Lot 2				41	30	5	No		467 / 425	409		876 / 834		292 / 278				292 / 278		308
10																							
11	Gerry L. Lahway		NE¼ of SW¼				40		19	No		142 / 130	50		192 / 180		64 / 60				64 / 60		69
12	Elizabeth R. Vilda Bradshaw		NW¼ of SW¼				40		30	Yes		325 / 275			325 / 275	65 / 55					65 / 55		72
13			SW¼ of SW¼				40		52	Yes		475 / 430			475 / 430	95 / 86					95 / 86		105
14	~~Gerald Sampson~~ ~~Gerald Simmons~~		SE¼ of SW¼				40		27	No		249 / 228			249 / 228		83 / 76				83 / 76		91
15																							
16	Raymond H. & Alvinda Gluck		~~NE¼ of SE¼~~ Lot 2				47	30	24	Yes		220 / 200			220 / 200	44 / 40					44 / 40		48
17			NW¼ of SE¼ Lot 3				51	85	24	Yes		330 / 300	850 / 480	Cabins	1630 / 1600	236 / 230	150				386 / 380		313
18			SW¼ of SE¼																				
19			SE¼ of SE¼				40		20	Yes		180 / 165			180 / 165	36 / 33					36 / 33		40
20												3590 / 3238			6444 / 6112	918 / 869	618 / 589				1458 / 1378		1636

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

	SOLD FOR TAXES	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 2.24 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1													
2											2													
3											3													
4											4													
5											5													
6		#245					5380			5380	6											5380	5918	
7		#99					636			636	7	2nd Half Paid	OCT 13 1953	12675		318		318						
8		#136					2986			2986	8	2nd Half Paid / 1st Half Paid	MAY 29 1953 / OCT 13 1953	12676 / 14356		1493		1493						
9		308					6762	70		6832	9	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	14357 / 8303		3416		3416						
10											10													
11	SOLD FOR TAXES	69					1514	16		1530	11											1530		
12		#72					1580			1580	12	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	14358 / 8302		790		790						
13		#105					2306			2306	13	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953			1153		1153						
14		91					1998	20		2018	14	PAID IN FULL	JAN 22 1953	92	2018									
15											15													
16		#48					1054			1054	16	PAID IN FULL	JUL 6 1953											
17		#243 / 150					8628	34		8662	17	PAID IN FULL	JUL 6 1953	11[illegible]				10594	212					
18											18													
19		#40					878			878	19	PAID IN FULL	JUL 6 1953											
20		#918 / 618 / 1536					33722	140		33862	20				2018	7170		17784				6910		

Arlington Point
Kearney Heights
Ogema Point

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

Form 3CD (32) Title and Lease Records

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Farm Land Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
								Acres	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Clarence & Evelyn Allerman			NE¼ of NE¼	14	140	30	40	Non	Yes			165			165	33					33		
2	State of Minnesota			NW¼ of NE¼									150			150	30					30		36
3	State of Minnesota			SW¼ of NE¼																				
4	Clarence Allerman			SE¼ of NE¼				40					190			190	38					38		
5													175			175	35					35		42
6	State of Minnesota			NE¼ of NW¼																				
7				NW¼ of NW¼																				
8	State of Minnesota			SW¼ of NW¼ Lot 1														60						
9	Wilbert & Marie Bakeberg			SE¼ of NW¼ Lot 2				38			No		165			165		55				55		
10													150			150		50				50		60
11	"			~~NE¼ of SW¼~~ Lot 3				29	75		No		132			132		44				44		
12				~~NW¼ of SW¼~~ Lot 4				26			Yes		120			120		40				40		42
13	J. L. Cline			SW¼ of SW¼				40			Yes		170			170	34					34		
14				SE¼ of SW¼									155			155	31					31		37
15													270			270	54					54		
16	Wilbert & Marie Bakeberg			NE¼ of SE¼				40			No		245	200		445	89					89		
17				NW¼ of SE¼									307			307		169				169		179
18				SW¼ of SE¼									280	200		480		160				160		
19	Edgar & Hilda Bradshaw			NE¼ of SE¼				40			Yes		275			275	55					55		
20													250			250	50					50		61
21	Wilbert Bakeberg			NW¼ of SE¼				40			No		264			264		88				88		
22													240			240		80				80		84
23				SW¼ of SE¼				40					243			243		81				81		
24													222			222		74				74		81
25	Edgar & Hilda Bradshaw			SE¼ of SE¼				40			Yes		430			430	215					215		
26													410	775		1185	237					237		264
27													2859			4064	530	174						
28													2631			3806	499	437				936		1002

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 2.24 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		$36						790			790	1	2nd Half Paid 1st Half Paid	OCT 13 1953 MAY 19 1953	13145 8302		395		395							
2												2														
3												3														
4		$42						922			922	4	2nd Half Paid 1st Half Paid	OCT 13 1953 MAY 19 1953	13145 8302		461		461							
5												5														
6												6														
7												7														
8												8														
9	SOLD FOR TAXES	60						1316	14		1330	9													1330	Cert # 25802 1-4-54
10												10														
11	SOLD FOR TAXES	48						1054	10		1064	11													~~1064~~	Cert # 25802 1-4-54
12		$37						812			812	12	PAID IN FULL	JUN 15 1953	7840				29.16	.45						
13		$99						2174			2174	13	PAID IN FULL	JUN 15 1953												
14	SOLD FOR TAXES	179						3930	40		3970	14													~~3970~~	Cert # 25802 1-4-54
15												15														
16		$61						1338			1338	16	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	14350 8302		669		669							
17	SOLD FOR TAXES	97						2130	22		2152	17													~~2152~~	Cert # 25802 1-4-54
18	SOLD FOR TAXES	89						1954	20		1974	18	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	14350 8302		2788		2788						~~1974~~	Cert # 25802 1-4-54
19		$254						5576			5576	19					2788									
20												20														
		$529 473 1002						21996	106		22102						4313		7279						10490	

Arthur's Point | Emerson Heights | Ogema Point

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

Form SCD (32) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	1950	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: 1950 Land Exclusive of Buildings and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Tax Including State Homestead	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
							Acres					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars													
1	Richard & Clara Rare		NE¼ of NE¼	15	140	30	40		Yes	Yes		200 185 / 170			200 185 / 170	37 / 34					37 / 34		41		#41			9.00		100	2nd Half Paid / 1st Half Paid	OCT 26 1953 / MAY 28 1953	14176 / 6984		4.50		4.50						
2	State of Minnesota		NW¼ of NE¼																																							
3	Richard & Clara Rare		SW¼ of NE¼				40			Yes		200 185 / 170			200 185 / 170	37 / 34					37 / 34		41		#41			9.00		9.00	2nd Half Paid / 1st Half Paid	OCT 26 1953 / MAY 28 1953	14176 / 6984		4.50		4.50						
4	" "	" "	SE¼ of NE¼ Lot 1				33.60			Yes		90 70 / 65			90 70 / 65	16 14 / 13					16 / 13		15		#16			3.50		3.50	2nd Half Paid / 1st Half Paid	OCT 26 1953 / MAY 28 1953	14176 / 6984		1.75		1.75						
5																																										
6	State of Minnesota		NE¼ of NW¼																																							
7	State of Minnesota		NW¼ of NW¼																																							
8	W. W. & E. C. Cantonwine		SW¼ of NW¼				40			Yes		210 280 / 255	600		910 880 / 855	176 / 171					176 / 171		182		#182			3.96		3.96	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 25 1953	14555 / 7217		25.14		25.14						
9	" "	" "	NE¼ of NW¼				40			Yes		235 / 215			235 / 215	47 / 43					47 / 43		omitted Tax		#47			10.32		10.32	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 25 1953											10.32 Added
10																																										
11	———	Clifford A. Thorpe + Velma E. Thorpe	NE¼ of SW¼																																							
12	Russell D. Sammy & Reed		NW¼ of SW¼				40			Yes		200 180 / 165			200 180 / 165	36 / 33					36 / 33		40																	8.76	9.66
13	" "	" "	SW¼ of SW¼				40			Yes		350 325 / 295	600		950 925 / 895	185 / 179					185 / 179		191																	41.94	46.13
14	" "	" "	SE¼ of SW¼				40			Yes		285 / 260			285 / 260	57 / 52					57 / 52		63																	13.84	15.22
15																																										
16	Richard & Clara Rare		NE¼ of SE¼ Lot 2				36.50			Yes		310 280	635		945 913	189 / 183					189 / 183		195		#195			4.28		4.28	2nd Half Paid / 1st Half Paid	OCT 26 1953 / MAY 28 1953	14176 / 6984		2.14		2.14						
17	" "	" "	NW¼ of SE¼				40			Yes		200 180			200 180	40 / 36					40 / 36		44		#44			9.66		9.66	2nd Half Paid / 1st Half Paid	OCT 26 1953 / MAY 28 1953	14176 / 6984		4.83		4.83						
18	Clifford & Dolly Thorpe		SW¼ of SE¼				40			Yes		340 310	600		940 910	188 / 182					188 / 182		195		#195			4.28		4.28	PAID IN FULL	OCT 24 1953	14146		4.28								
19	Gerald & Hazel Lycke		SE¼ of SW¼				40			Yes		410 375			410 375	82 / 75					82 / 75		90		#90			1.976		1.976	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	14555 / 8304		9.88		9.88						
20												3058 / 3005			5440 / 5440	1098 / 1088					1088 / 1088		1098		#1098			24.08		24.08					11.983		7.221				19.456	
							496.10					4970 / 4960			5440 / 5440	1098 / 1088					1088 / 1088		1098																			

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

Form SCD (52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Buildings and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $1,000 20%	Rural: Over $1,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value Equalized by Board of Review	Final Equalized Value
							Acres	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	State of Minnesota		NE¼ of NE¼	16	140	30				No													
	State of Minnesota		NW¼ of NE¼ Lot 1																				
			SW¼ of NE¼																				
	State of Minnesota		SE¼ of NE¼																				
	State of Minnesota		NE¼ of NW¼																				
	State of Minnesota		NW¼ of NW¼ Lot 3																				
	State of Minnesota		SW¼ of NW¼ Lot 4																				
	State of Minnesota		SE¼ of NW¼ Lot 2																				
11	Mike Bushay		NE¼ of SW¼				40			No		240			240		80				80		
12	Otto R. Mielke		NW¼ of SW¼ Lot 5				39.75			No		330			330		110				110		121
13			SW¼ of SW¼ Lose that part lying S of CLR				37			No		273			273		91				91		100
14			SE¼ of SW¼				40			No		288			288		96				96		106
15			All that part of the W 627' of Lots 1 & 2 lying S of CLR				3			Yes		261			261		87				87		
												475			475	158					158		
	David Lange & Albert Lange									Yes		60	450		510	20	150				170		100
16	Harry & Anna B. Ames		NE¼ of SE¼				40			Yes		200			200	40					40		
											220	180			180	36					36		44
17	Andrew Price		NW¼ of SE¼				40			Yes		220			220	44					44		
											240	300			300	60					60		48
18			SW¼ of SE¼				40			Yes		470			470	94					94		
											140	155	300		455	91					91		95
19	Lon D. & Lillian Irvine		SE¼ of SE¼				40			No		213			213		71				71		
											234	195			195		65				65		72
20												2174			2174	290	493				783		
												1974			1974	277	448				725		
												1974	750		2724	277	448				725		783

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 53 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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.	
1											1														
2											2														
3											3														
4											4														
5											5														
6											6														
7											7														
8											8														
9											9														
10											10														
11		88					1832	20		1952	11	PAID IN FULL	MAY 29 1953	6305		1952									
12		121					2656	28		2684	12	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 13 1953	1452		1342		1342						1342	
13		100					2196	22		2218	13	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 13 1953	1110		1107		1107						1107	
14		106					2328	24		2352	14	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 13 1953			1176		1176						1176	
15		#100					2196			2196	15	1st Half Paid / 2nd Half Paid	MAY 22 1953 / OCT 13 1953	6106		1098		1098						1098	
16		#44					966			966	16	PAID IN FULL	MAY 29 1953												
17		#48					1054			1054	17	PAID IN FULL	MAY 29 1953	8306		1054									
18		#98					2152			2152	18	PAID IN FULL	MAY 29 1953												
19		78					1712	18		1730	19	PAID IN FULL	APR 30 1953	3887		1730									
20		# 290 493 783									20														
							17192	112		17304						12519		4725							

Arthur-by Point
Rosemary Heights
Ogema Point

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

Form SCD(52) WILLIS-GAYLE COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Additional Tax or No	Indicate Additional Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Not Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Not Homestead 40%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~Geo. E. Smedberg~~ Opt. E. Smedberg		NE¼ of NE¼	19	140	30	40		No		Yes	220 215			220 215	44 43					43		47
2	~~Esther Ruth Brennan~~ John Bruce Kathenway		NW¼ of NE¼				37	27		No		213 192			213 192		41 64				64		71
3	Margaret Young		SW¼ of NE¼				31	15			Yes	340 325			340 325	71 65					65		74
4	~~Geo. E. Smedberg~~ Opt. E. Smedberg		SE¼ of NE¼				40				Yes	660 510	270		930 780	156					156		166
5												660 165			830 165	166 147					147		
6	~~Esther Ruth Brennan~~ John Bruce Kathenway		NE¼ of NW¼				40	36		No		408 372			408 372		136 124				136 124		120
7	~~Wm. Dreffs~~		NW¼ of NW¼				40				Yes	205 185			205 185	41 37					37		41
8	~~Emmett R. & Jessie Montgomery~~ ~~Lucille Muriel Wetherson~~		SW¼ of NW¼				25	58			Yes	150 135			150 135	30 27					27		30
9	Margaret Young		SE¼ of NW¼				31	12			Yes	410 370	470		880 840	82 168					168		184
10																							
11	Roy J. Quick		NE¼ of SW¼				30	35		No		270 269			270 269		278 261				261		278
12	~~Wm. Dreffs~~ ~~Emmett R. & Jessie Montgomery~~ ~~Lucille Muriel Wetherson~~		NW¼ of SW¼				22	83			Yes	270 245	538		808 245	54 49					49		54
13			SW¼ of SW¼				36	85			Yes	340 315	715		1055 103 0	206					206		212
14	Backus State Bank		SE¼ of SW¼				38	31			Yes	520 475	750		1270 1225	254 245					245		254
15																							
16	~~Ernest W. & Martha Baker~~ ~~Lucille Muriel Wetherson~~ ~~Roy Gayle Snyder~~		NE¼ of SE¼				36	52		No		264 240	540		804 780		268 260				260		266
17	Roy J. Quick		NW¼ of SE¼				39	15		No		280 255			280 255		94 85				85		94
18	John & Grace Kathenway		SW¼ of SE¼				40				Yes	420 375	1080	1600	3095 1875	330 318					318		330
19			SE¼ of SE¼				40				Yes	130 120			130 120	26 24					24		26
20																							
												5470			9713	1420	861						
												4909			9222	1356	814				2170		2237

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 22.8 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars		Month Day Year		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1		10 32			10 32	1 Part Paid Balance Paid	MAY 22 1953 OCT 23 1953	6105 14146		10 32		32							
2		15 58	16		15 74	2 2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 28 1953	15347 6147		7 87		7 87							
3	SOLD FOR TAXES	15 80			15 80	3												15 80	17 36
4		36 44			36 44	4 Part Paid Balance Paid	MAY 22 1953 OCT 23 1953	6105 14146		13 00		23 44							
5																			
6		32 94	34		33 28	5 2nd Half Paid 6 1st Half Paid	OCT 31 1953 MAY 28 1953	15347 6147		16 65		16 64							
7	SOLD FOR TAXES	9 00			9 00	7 PAID IN FULL PAID IN FULL	MAY 29 1953 APR 29 1953	1423 5090		7									
8		6 58			6 58	8				6 58									
9	SOLD FOR TAXES	40 40			40 40	9												40 40	44 44
10						10													
11	SOLD FOR TAXES 278	61 04	62		61 66	11 PAID IN FULL	APR 29 1953	5090		11 66								61 66	
12	54	11 86			11 86	12 PAID IN FULL	APR 29 1953	5090		46 54									
13	212	46 54			46 54	13													
14	264	57 96			57 96	14 1st Half Paid 2nd Half paid	MAY 13 1953 OCT 1 1953	5484<6324>		28 98		28 98							Settlement January
15						15													
16	268	58 84	60		59 44	16 PAID IN FULL	MAR 13 1953	3617		59 44									
17	94	20 64	22		20 86	17												20 86	
18	330	72 46			72 46	18 2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 28 1953	<6747><15347>		36 23		36 23							
19	26	5 70			5 70	19 2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 28 1953	<6147><15347>		2 85		2 85							
20						20													
	1426 86 2237	502 10	1 94		504 04					248 99		1 16 33						13 32	

Arthur's Point
Kearney Heights
Ogema Point

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

Form 2CD (52) BALL-RUTZ CORPORATION, MINNEAPOLIS

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land	Sch.	School District	Indicate Homestead Tax w or N	Indicate Agricultural Tax w or N	True and full valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed valuations: Rural Homestead 20%	Rural Over $1,500 and Non-Homestead 33⅓%	All other Homestead Up to $4,000 25%	All other Over $4,000 and Non-Homestead 40%	All other Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Arnold + Merleen Mentzer		S½ NE ¼ NW ¼ Less Hwy E of Hy	18	140	30																	
1	David L. + Marie Peterson		NE¼ of NE¼	18	140	30	40	46	214		Yes	205 185 / 170			205 185 / 170	41 37 / 34					37 / 34		41
2	Geo. H. Miell		NW¼ of NE¼				40	50			Yes	210 265 / 220			210 265 / 220	53 / 53					53 / 53		53
3			SW¼ of NE¼				40	28			Yes	240 220 / 200			240 220 / 200	44 / 40					44 / 40		40
4	~~Emmanuel M. + Sarah Lammers~~ ~~Sarah L. Michael M. Peterson~~		SE¼ of NE¼				40	38			Yes	205 185 / 170			205 185 / 170	41 37 / 34					37 / 34		41
5	~~Sarah L. Michael M. Peterson~~ ~~Sarah L. Michael M. Peterson~~ Sarah L. Michael M. Peterson		NE¼ of NW¼				12				Yes	180 165 / 144	940 / Cabins		919 / 734	184 / 147	115 / 92	48			163 / 160		166
	~~Eddie R. Burns~~	Angeline D. Burns	NE¼ of NW¼ Less Hwy 2.64 acres				37	80				198 / 180			198 / 180			60 / 60			66 / 60		73
7	Walter E. + Marguerite Graser		~~NW¼ of NW¼~~ Lot 2				23	74			Yes	410 / 370	475 / 324	Cabins	1209 / 1174	197 / 195	108				285 / 275		293
8	Herbert + Evelyn Leisig		~~SW¼ of NW¼~~ Lot 3				33	10			Yes	235 215 / 195			215 / 195	43 / 39					83 / 39		47
9			SE¼ of NW¼ Less Hwy				36	39			Yes	265 230 / 210			230 / 210	46 / 42					46 / 42		51
10	E. R. Frost		Tract E of Lot 4								Yes	90 80 / 75			80 / 75	16 / 15					16 / 15		15
11	Helena Koch		Tract ~~NW¼ of NW¼~~ Lot 4								No	120 108 / 99			108 / 99			36 / 33			36 / 33		40
12	Esther M. Wescott		Tract ~~NW¼ of NW¼~~ W of Lot 4				24	04			Yes	200 265 / 240	325		590 / 565	118 / 113					118 / 113		123
13	Leonora Sheldon		Lot 5 Less Road + Less sold				~~12~~ 17	~~02~~ 07			Yes	190 180 / 165	265		445 / 460	89 / 92					89 / 92		92
14	Vernon + Thelma Garoulle		about 88 acres of ~~NW¼ of NW¼~~ of Hwy E of Hy				~~88~~ 88				Yes	10			10	2					2		2
15	K. Leisig		Tract E of Lot 4				10	95			Yes	330 300 / 270	1465		1765 / 1735	353 / 347					353 / 347		359
	~~Emmanuel M. + Sarah L. Michael M. Peterson~~																						
16	~~Sarah L. + Michael M. Peterson~~		NE¼ of SE¼				10	42			Yes	140 130 / 120			130 / 120	26 / 24					26 / 24		21
17	Alta Miell King		NW¼ of SE¼				40	35			Yes	240 220 / 200			220 / 200	44 / 40					44 / 40		45
18	LaVerne Nielsen		SW¼ of SE¼ Less 50 x 50 x 50 x 50 Tract E + Less part sold Feb 14 1918				28	30				170 / 155	830	1015	1000 / 985	200 / 197					200 / 197		203
19	George H. Miell		SE¼ of SE¼				40	43			Yes	330 300 / 295	910	1240 / 1205	1240 / 1205	242 / 237					242 / 237		248
20	E. R. + Effie B. Darkenwalder		Tract E of Lot 4				10				No	360 330 / 325	525	888 / 855			285 / 275				285 / 275		296
	Daniel M. + Edwina L. Hecker		about 88 acres of ~~NE¼ of NW¼~~ Hwy E				~~100~~ 88				No	60 57 / 57		60 / 57			19 / 17				19 / 17		21
							41	13			1 2 3	4640 / 4223	5693	10333 / 9896	1711 / 1642	506 / 562					2204		2297

	Sold for taxes	Valuations by school districts as equalized by department of taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 22½ Mills	Special taxes	Total taxes	Paid	When paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent as First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		41				900			900	PAID IN FULL	APR 20 1953	5090		900								
2		58				1274			1274	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 15 1953	14523 / 5790		637		637						
3		48				1054			1054	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 15 1953	14523 / 5790		527		527						
4		41				900			900	PAID IN FULL	APR 20 1953	5090		900								
5		48				3644	10		3654	PAID IN FULL	MAY 12 1953	5686		3654								
6		73		185 / 108		1602	16		1618	PAID IN FULL	MAY 12 1953	5790		1618								
7						7018	24		7042	PAID IN FULL	DEC 31 1953	15721						7042	563			
8		47				1082			1032											1032	41 35	
9		51				1120			1120											1120	42 20	
10	SOLD FOR TAXES	18				394			394											394	42 33	
11	SOLD FOR TAXES	40				878	10		888											888		
12		173				2700			2700	PAID IN FULL	MAY 16 1953	6046		2700								
13		92				2020			2020	2nd Half Paid / 1st Half Paid	OCT 6 1953 / MAY 22 1953	15582 / 6100		1010		1010						
14		2				44			44	PAID IN FULL	DEC 31 1953	15721						44	04			
15		359				7882			7882											7882	8670	
16		29				636			636	PAID IN FULL	APR 20 1953	5090		636								
17		48				1054			1054	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 15 1953	14523 / 5790		527		527						
18	SOLD FOR TAXES	203				4456			4456											4456		
19		248				5446			5446	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 15 1953	14523 / 5790		2723		2723						
20		296				6500	66		6566	2nd Half Paid / 1st Half Paid	OCT 8 1953 / MAY 20 1953	15357 / 5317		3283		3283						
		21				460	04		464	PAID IN FULL	FEB 25 1953	2472	464									
		7042 / 7042	1711 = 1711 / 108 = 54			7018 / 4399	130		7042 / 4402				464	19115		8107		7054		15772		
			2493 = 2247						5744													

Arthur G. Pulint
Bradley Heights
Ogden Point

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

Form SCD (52)

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Rural Homestead Up to $4,000 20%	Rural Over $4,000 and Non-Homestead 33⅓%	All Other Homestead Up to $4,000 25%	All Other Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
1	~~Jack H. & Juliet Kotthoff~~ William & Elsa A. Gens		pace of Lots described as: Beg. at M.C. between Sec. 18 & 17 thence S206, N0 1061, W 643.7 to Lake thence SEly along lake to pt of beg.	18	140	30	10	Un	Yes / No		330 / 300 / 270	700 / 300	cabin	1330 / 1300 / 1270	206 / 200 / 194	100				300 / 294		306
2			NW¼ of NE¼																			
3			SW¼ of NE¼																			
4			SE¼ of NE¼																			
5	Minnesota Power & Light Co.		50x50 in S½ of SE¼				6		No		51 / 51	600	2600	*3251 / 51 / 51		217 / 17			*867	19 / 17		1086
6			NE¼ of NW¼																			
7			NW¼ of NW¼																			
8			SW¼ of NW¼																			
9	Thor Holm		So. 150' of N. 350' lying E. of Hy of NE¼ of NW¼ ~~SE¼ of NW¼~~				88		Yes		60 / 55 / 50	200		260 / 255 / 250	52 / 51 / 50					51 / 50		52
10																						
11			NE¼ of SW¼																			
12	Howard W. & Eunice W. Perrault		That part of SW¼ of SE¼ lying W. of Hy #371 ~~NW¼ of SW¼~~				6		Yes		85 / 75 / 70	800		885 / 875 / 870	177 / 175 / 174					175 / 174		177
13			SW¼ of SW¼																			
14			SE¼ of SW¼																			
15	Esther Westcott		3 acres of Lot 5				3				25 / 20			25 / 20	5 / 4		Aud. Assess. of Omitted property					
16			NE¼ of SE¼																			
17			NW¼ of SE¼																			
18			SW¼ of SE¼																			
19			SE¼ of SE¼																			
20																						
Total							25 / 88				532 / 487 / 441	2600 / 2600	2600	5732 / 3487 / 3441	435 / 426 / 418	319 / 119 / 117			867	545 / 535		1621

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

Line	Sold for Taxes	District (Dollars)	District No. 4 Rate 45 Mills (Dollars)	District	District	District	District	Tax Including State Homestead ($ cts.)	State Tax on Non-Homestead 22.6 Mills ($ cts.)	Special Taxes	Total Taxes ($ cts.)	Line	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
1			#206 / 100					67 18	22		67 40	1	PAID IN FULL	FEB 27 1953	1382	67 40									
2												2													
3												3													
4												4													
5			1086					238 46	2 46		240 92	5	2nd Half Paid / 1st Half Paid	OCT 2 1953 / MAY 29 1953	1392 / 827		120 46		120 46						
6												6													
7												7													
8												8													
9			#52					11 42			11 42	9	2nd Half Paid / 1st Half Paid	OCT 29 1953 / JUN 10 1953	14548 / 7812				5 71 / 5 71	17					
10												10													
11												11													
12			#177					38 86			38 86	12	PAID IN FULL	MAY 2 1953	5719		38 86								
13												13													
14												14													
15			5					1 10	02		1 12	15	PAID IN FULL	MAY 16 1953	6046		1 12								1.12 Added
16												16													
17												17													
18												18													
19												19													
20												20													
Total			#435 / 1186 / 1621					355 92	2 68		358 60					67 40	160 44		131 88						

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

Form 5CD (52)

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicates Homestead Tax Levy Yes or No	Indicates Agricultural Tax Levy Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		1	NE¼ of NE¼	19	140	30			Un														
		2	NW¼ of NE¼																				
		3	SW¼ of NE¼																				
		4	SE¼ of NE¼																				
Village of Hackensack		5	N. 255' of N 20' of SW¼ of SE¼																				
		6	NE¼ of NW¼																				
		7	NW¼ of NW¼																				
		8	SW¼ of NW¼																				
		9	SE¼ of NW¼																				
Maud Ensliff		10	Loc of SE¼ of SW¼ 2nd-that part of 50 of 73315	1						Yes		60 55 50		70	130 125 120	26 25 24					25 24		26
Everett L. & Evangeline Lund		11	E. 324' of lying S of RR R/W of SE¼ of SW¼	1						Yes		60 55 50		500	560 555 550	112 111 110					111 110		112
		12	NW¼ of SW¼																				
		13	SW¼ of SW¼																				
James A. & Martha Miell		14	All of 2.014 a. SE¼ of SW¼ less 2.014 a.				63			Yes		240 220		750	990 970	198 194					198 194		203
		15																					
Johnson & Lucie B. Gathercole		16	NW¼ of SE¼ less 7.16 a. of SE¼				30			Yes		130 120			130 120	26 24					26 24		29
Archie E. & Marjorie R. Johnson		17	NE¼ of NE¼				10			Yes		90 80		920	1010 1000	202 200					202 200		201
Earl Graves		18	SW¼ of SE¼ less that part lying S of Hy 371 & RR R/W				37			Yes		260 235		400	660 635	132 127					132 127		137
"		19	SE¼ of SE¼				40			Yes		120 110			110 120	22 24					22 24		29
La Verne L. Ries		20	All that part of SW¼ of SE¼ lying S of Hy 371 & N of RR R/W				3			No		51 45		249	300 294		100 98				100 98		102
							198					997			3886	776	100				876		
												1092		2889	3978	735	198				933		837

	Sold for Taxes	Valuations by School Districts as Supplied by Department of Taxation: District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	Tax Including State Homestead ____ Mills	State Tax on Non-Homestead 22½ Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1														
2												2														
3												3														
4												4														
5												5														
6												6														
7												7														
8												8														
9												9														
10		#26						5 70			5 70	10	PAID IN FULL	JAN 15 1953	32	5 70										
11		#112						24 58			24 58	11	PAID IN FULL	1953	5538		24 58									
12												12														
13												13														
14		#203						44 58			44 58	14	PAID IN FULL	MAY 29 1953	5301		44 58									
15												15														
16		#29						6 36			6 36	16	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	8308 / 1949		3 18		3 18							
17		#204						44 78			44 78	17	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	8309 / 1949		22 39		22 39							
18	SOLD FOR TAXES	#137						30 08			30 08	18	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	8312 / 1949		15 04		15 04							
19	SOLD FOR TAXES	#24						5 26			5 26	19	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953			2 63		2 63							
20		#102 / #735 / 102 / 837						22 38 / 18 372	24		22 62 / 18 396	20	PAID IN FULL	MAY 29 1953	8631		22 62									
																5 70	13 50		1 32							

Arthur's Point | Bowman Heights | Opera Point

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

Form 8CD (52)

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / Hdths)	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery (Permanently Attached to Real Estate) (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Amount of Values to be Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Charles J. & Irene B. Hayes		NE¼ of NE¼	30	140	30	40	Un	No		132			132		44				44		
											120			120		40				40		40
2	Salome Gillespie		NW¼ of NE¼ less E207' of N207'				40		No		386			386		255				255		
											350	379		729		243				242		268
3			SW¼ of NE¼				40		No		189			189		63				63		
											171			171		57				57		69
4	State of Minnesota		SE¼ of NE¼																			
5	Charles J. & Irene B. Hayes		E207' of N207' of NW¼ of NE¼						No		23			23		9				9		
											20	25.0		270		90				90		42
6	John K. & Parma Blank		NE¼ of NW¼				40		No		325			325		217				217		
											293	32.6		621		207				207		208
7			NW¼ of NW¼				40		No		165			165		55				55		
											150			150		50				50		61
8	Albert O. & Inga Eelhorn		SW¼ of NW¼				40		Yes		185			185	37					37		
	State of Minnesota										170			170	34					34		41
9			SE¼ of NW¼																			
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	Village of Backemack		Space of NW¼ of SW¼		Exempt																	
13	Earl R. & Lucy D. Farmer		SW¼ of SW¼				40		No		330			330		110				110		
											300			300		100				100		124
14			SE¼ of SW¼ Lot 2				38.75		No		183			183		61				61		
											168			168		56				56		67
15	Albert O. & Inga Eelhorn		Space of NW¼ of SW¼				30		Yes		110			110	22					22		
											100			100	20					20		24
16	State of Minnesota		NE¼ of SE¼																			
17	State of Minnesota		NW¼ of SE¼																			
18	Arnold & Lorraine Anderson		SW¼ of SE¼ Lot 1				39.99		No		132			132		44				44		
											120			120		40				40		48
19	State of Minnesota		SE¼ of SE¼																			
20																						
											13760			23115	59	1940				999		
											1164	966		2130	60	880				1937		1066

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax Including State Homestead ... Mills	State Tax on Non-Homestead 22 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent as First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
1		48					1054	10		1064	1	PAID IN FULL	AUG 10 1953	12715				1064							
2		268					5844	60		5944	2	2nd Half Paid	OCT 31 1953												
												1st Half Paid	MAY 29 1953	8316		2972		2972							
												2nd Half Paid	OCT 31 1953												
3		69					1514	16		1530	3	1st Half Paid	MAY 29 1953	14343		765		765							
4											4														
5		92					2020	20		2040	5	PAID IN FULL	AUG 10 1953	12715				2040							Apples Comm. of Rev.
6		228					5206	52		5058	6	Paid	OCT 31 1953	14316											
												Paid	MAY 29 1953			3500		2888							
7		60					1316	14		1330	7	Paid	OCT 31 1953												
												Paid	MAY 29 1953												
8		41					900			900	8	PAID IN FULL	MAY 25 1953	14603		900									
9											9														
10											10														
11											11														
12											12														
13		121					2656	28		2684	13	PAID IN FULL	OCT 26 1953	14087				2684		146					
14		67					1470	16		1486	14	PAID IN FULL	OCT 26 1953					1486							
15		24					526			526	15	PAID IN FULL	MAY 25 1953	14603		526									
16											16														
17											17														
18	SOLD FOR TAXES	48					1054	10		1064	18	PAID IN FULL	FEB 18 1953	2417	1064										
19											19														
20											20														
		65					23400	226		23626						8663		13899							
		1001																							
		1066													1064										

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

Form 5CD (52)

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Min.	No. School District	Indicates real estate Taxes or No	Indicates real estate Taxes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres	Min.				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Gale Jim + Ruth W Remic	1	NW¼ of NW¼ Lot 1	21	140	30	13		Thm	Year	Yes	285 / 216	250 / 249		984 / 729	1309 / 102	83				190 / 185		196
State of Minnesota	2	NW¼ of NW¼ Lot 2																				
Wm Harvey, Joe Stanley, Robert Edwards, Harmon	3	SW¼ of NW¼ Lot 3				28	40			No	311 / 284	220		531 / 504		177 / 168				177 / 168		157
	4	SE¼ of NE¼																				
Rasmus J + John Pommer Chris Pommer	5	[illegible] except E 300				40				No	177 / 162			177 / 162		59 / 54				59 / 54		65
Incred M Jasper Kidcart	6	NW¼ of NW¼				40				Year	270 / 243			270 / 243	58 / 53					58 / 53		64
John + Grace Hathaway	7	SW¼ of NW¼				40				Year	265 / 240			265 / 240	53 / 48					53 / 48		63
Marguerite Richardson + Julia Jenson	8	SE¼ of NW¼ Lot 5 Crosshaut ½ ac				31	50			No	120 / 100	850 / 201		1271 / 1251	214 / 210	67				281 / 277		286
Orville G + Delore E Olson	9																					
Earl E + Clara Vaglund	10	approx ½ ac of Lot 5				50				No	57 / 51	99		156 / 150		52 / 50				52 / 50		54
	11	NE¼ of SW¼																				
Marguerite Richardson	12	7½ of NW¼ of SW¼ ½ Lot 6				12	50			Year	275 / 250	630		905 / 880	181 / 176					181 / 176		187
Frank E + Olga E Lutken	13	SW¼ of SW¼ Lot 4				38	25			No	264 / 241			264 / 240		58 / 80				58 / 80		97
	14	SE¼ of SW¼																				
Marguerite Richardson	15	Lot of Lot 6				12	50			Year	65 / 60			65 / 60	13 / 12					13 / 12		14
Roman + Ella Lauky by my mother to E J Lemulle Geo Grange W Hirschbeck Jr	16	NE¼ of SE¼ Lot 4 less 5.9 acs				5 90				No	75 / 150	200		275 / 350		55 / 70				55 / 70		69
Edwin D. + Thelma J undiv ½ +	17	NW¼ of SE¼																				
	18	S. 9. acs of SW¼ of SE¼ Lot 4				5 90					81	300		381		127						
George T Lemulle + " "	19	SE¼ of SE¼																				
	20										2587 / 2284			5310 / 5083	654 / 626	650 / 651				1297 / 1253		1334

And. Assess. omitted property

Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Tax including State Homestead Mills	State Tax on Non-Homestead 2.2 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
SOLD FOR TAXES				#113 / 83		4696	16		4714	1	PAID IN FULL	OCT 24 1953	17455				4714	165					
										2													
	187					4106	42		4148	3	PAID IN FULL	MAY 29 1953	7318		4148								
										4													
										5													
	65					1426	14		1440	6	1st Half Paid / 2nd Half Paid	MAY 22 1953 / OCT 13 1953	6106 / 13632		720		720						
	#64					1404			1404	7	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 28 1953	13919 / 6742		702		702						
SOLD FOR TAXES	#558			#218 / 67		1274			1274	8											1274		
						6828	16		6844	9	PAID IN FULL	MAY 19 1953	5629		6844								
	54					1186	12		1198	10	PAID IN FULL	MAY 19 1953	5628		1198								
										11													
SOLD FOR TAXES	#187					4106			4106	12											4106		
	97					2130	22		2152	13	PAID IN FULL	MAY 29 1953	7342		2152								
										14													
SOLD FOR TAXES	#14					306			306	15											306		
	9 / 127					1798 / 2788	20 / 28		2818 / 2816	16	PAID IN FULL	MAY 22 1953	5687		2818								25.98 Deducted
										17													
	127					2788	28		2816	18	PAID IN FULL	MAY 22 1953	5692		2816								28.16 Added
										19													
										20													
	#323 / 530	#331 = 654 / 150	680			11524 / 187 6	152		11558 / 138844						18798		4136				5636		
	853	481	1334			3025 0			3040 2														

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax on Real Estate	Indicate Applicant Tax on Real Estate	True and Full Valuations: 100% Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value	Remarks
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Gerald Hopf Lyche		~~NE¼ of NW¼~~ Lot 1	22	140	30	56	25	Non			350			350	184					184			
												320	570		890	177					177		177	
2	Harold & Emma Cole		NW¼ of NE¼				40				Yes	335			335	137					137			
												305	350		655	131					131		141	
3			~~SW¼ of NE¼~~ Lot 2				39	65				265			265	53					53			
											Yes	240			240	48					48		53	
4			SE¼ of NE¼																					
5	Paul Koch		13 acres of Lot 8				13	50		No		89			189		63				63			
												80	100		180		60				60		66	
6	John Jim & Ruth W. Nemec		NE¼ of NW¼				40				Yes	155			155	37					37			
												170			170	34					34		40	
7			NW¼ of NW¼ Lot 10				39	95			Yes	185			185	37					37			
												170			170	34					34		41	
8	Arthur Th. & Amelia E. Gleasch		SW¼ of NW¼ Lot 9				34	35		No		210	192		192		64				64			
													177		177		1058				58		70	
9	John Jim & Ruth W. Nemec		SE¼ of NW¼				40				Yes	215			215	43					43			
												195			195	39					39		47	
10	Paul Koch		7½ acres of Lot 7				12				Yes	265			265	53					53			
												240	300		540	108					108		115	
11	Frederick Brown		Lot 7 less 7½ acres				24	80		No		216			216		72				72			
												195			195		65				65		79	
12			Lot 8 less 10 acres				2					109			209		237				237			
												100	602		702		234				234		240	
13			SW¼ of SW¼																					
14	Clarence C. Langveen		SE¼ of SW¼ Lot 6				33	75			Yes	350			350	70					70			
												320			320	64					64		77	
15																								
16	W. R. Goffe		NW¼ of SE¼ Lot 5				50	81			Yes	270			270	54					54			
												245			245	49					49		54	
17			~~SW¼ of SE¼~~ Lot 3				27	50			Yes	165			165	33					33			
												150			150	30					30		36	
18			SW¼ of SE¼ Lot 4				35	80			Yes	220			950	190					190			
												200	730		930	186					186		114	
19	Martin & Elizabeth Johnson		~~SE¼ of SE¼~~ 15 acres of Lot 8				15				No	81			81		27				27			
												75			75		25				25		30	
20												6883			6495	1006	1165							
												492			6144	951	463				1414			
												3199	2662		5861	961	447				1408		1491	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.2 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Month Day Year		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1		191					4194			4194	1	2nd Half Paid OCT 31 1953 / 1st Half Paid MAY 27 1953	9357 / 8304		2097		2097							
2		144					3162			3162	2	2nd Half Paid OCT 10 1953 / 1st Half Paid MAY 20 1953	5643		1581		1581							
3		58					1274			1274	3	2nd Half Paid OCT 10 1953 / 1st Half Paid MAY 20 1953	5375		637		637							
4																								
5		66					1448	14		1462	5	PAID IN FULL MAR 9 1953	3005		1462									
6	SOLD FOR TAXES	41					900			900	6	PAID IN FULL OCT 24 1953	14454				900	43						
7	SOLD FOR TAXES	41					900			900	7	PAID IN FULL OCT 24 1953					900							
												PAID IN FULL MAY 22 1953	5697		1552									
8		70					1536	16		1552	8													
9	SOLD FOR TAXES	47					1032			1032	9	PAID IN FULL OCT 24 1953	14455				1032	36						
10		118					2590			2590	10	PAID IN FULL MAR 9 1953	3006		2590									
												PAID IN FULL MAY 22 1953	5688		1752									
11	SOLD FOR TAXES	79					1734	18		1752	11													
12	SOLD FOR TAXES	240					5270	54		5324	12	PAID IN FULL MAY 22 1953	5681		5324									
13																								
14		77					1690			1690	14	2nd Half Paid OCT 9 1953 / 1st Half Paid MAY 29 1953	13373 / 6583		845		845							
15																								
16		59					1296			1296	16	PAID IN FULL OCT 20 1953					1296							
17		36					790			790	17	PAID IN FULL OCT 29 1953	4108				790	22						
18		194					4260			4260	18	PAID IN FULL OCT 29 1953					4260							
19		30					658	.06		664	19	PAID IN FULL MAY 29 1953	8319		664									
20																								
		1006					2284	108		3284					1850		1434							
		485																						
		1491																						

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

Form SCD (32)

	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 Road Tax Due	Individual Road Tax Not Due	True and Full Valuations: 1952 Land Exclusive of Structures Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Eugene Kahl		NE¼ of NE¼	22	140	30	40		Un	yes		210 265 240			265 240	53 48					53 48		48
2	Gerald F. Sycks		NW¼ of SE¼				40			yes		205 185			205 185	41 37					41 37		37
3	State of Minnesota		SW¼ of NE¼																				
4	Eugene Kahl		SE¼ of NE¼				40			yes		200 180			200 180	40 36					40 36		44
5																							
6	Gerald F. Sycks		NE¼ of NW¼				40			yes		205 185			205 185	41 37					41 37		37
7			~~NW¼ of NW¼~~ Lot 1				37.75			yes		235 215			235 215	47 43					47 43		63
8	State of Minnesota		~~SW¼ of NW¼~~ Lot 2																				
9	August John Magee		SE¼ of NW¼				40			No		198 180			198 180		66 60				66 60		73
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	Vanillus Land Company		NW¼ of SW¼				40			No		198 180			198 180		66 60				66 60		73
13			SW¼ of SW¼				40			No		198 180			198 180		66 60				66 60		73
14	State of Minnesota		SE¼ of SW¼																				
15																							
16	Eugene Kahl		NE¼ of SE¼				40			yes		310 280			310 280	62 56					62 56		62
17	State of Minnesota		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	Eugene Kahl		Lose 200 E. 10 R 218 Rd in SE¼ of SE¼				39			yes		370 335			370 335	74 67					74 67		81
20	State of Minnesota		200 E. 10 R 218 Rd in SW¼ of SE¼																				
21			corner of SE¼ of SE¼									2622 2384			2622 2384	393 358	519 198				556		
22							39	75				2160			2160	324	480				804		612

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Dollars	District No. 2 Dollars	District No. 3 Dollars	District No. 4 Dollars	District No. 5 Dollars	District No. 6 Dollars	Tax including State Homestead ..... Mills $ cts.	State Tax on Non-Homestead 22.6 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953 $ cts.	June Settlement 1953 $ cts.	Penalty $ cts.	November Settlement 1953 $ cts.	Penalty $ cts.	Collections to Five Monday in January 1954 $ cts.	Penalty $ cts.	Delinquent on Five Monday in January 1954 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1		#58						12 74			12 74	1											12 74	1401
2		#45						9 88			9 88	2 2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	7357 8504		4 87		4 94						
3												3												
4		#44						9 66			9 66	4											9 66	1063
5												5												
6		#45						9 88			9 88	6 2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	7357 8504		4 94		4 94						
7		#52						11 42			11 42	7 2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953			5 71		5 71						
8												8												
9		73						16 02	16		16 18	9 PAID IN FULL	MAY 29 1953	8384		16 18								
10												10												
11												11												
12	SOLD FOR TAXES	73						16 02	16		16 18	12											16 18	
13	PAID FOR TAXES	73						16 02	16		16 18	13											16 18	
14												14												
15												15												
16		#68						14 92			14 92	16											14 92	1641
17												17												
18												18												
19		#81						17 78			17 78	19											17 78	1956
20												20												
		#293 219 612						13 34	48		13 82					3 17		1 58					8 46	

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

Form SCD (57) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	Units	Inclusive Homestead Tax or No	Inclusive Agricultural Tax or No	No. School District	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Clarence W. + Eva C. Harvey		NE¼ of NE¼	24	140	30	40		Yes	No		198 / 180			198 / 180		66 / 60				66 / 60		
2	Dolores + Gus A. Holmberg		NW¼ of NE¼				40			Yes		220 / 200			220 / 200	44 / 40					44 / 40		
3			SW¼ of NE¼				40			Yes		220 / 200			220 / 200	44 / 40					44 / 40		
4	Clarence W. + Eva C. Harvey		SE¼ of NE¼				40			No		222 / 201			222 / 201		74 / 67				74 / 67		
5																							
6	Geo. H. Duncan		NE¼ of NW¼				40			No		198 / 180			198 / 180		66 / 60				66 / 60		
7	Eugene Kohl		NW¼ of NW¼				40			Yes		220 / 200			220 / 200	44 / 40					44 / 40		
8			SW¼ of NW¼				40			Yes		190 / 172			190 / 172	38 / 35					38 / 35		
9	Dolores Harriet Holmberg		SE¼ of NW¼				40			Yes		350 / 320	105		1365 / 1235	273 / 247					273 / 247		
10																							
11			NE¼ of SW¼				40			Yes		210 / 190			210 / 190	42 / 38					42 / 38		
12	Eugene Kohl		NW¼ of SW¼				40			Yes		425 / 385	810		1235 / 1195	247 / 239					247 / 239		
13	"		SW¼ of SW¼				40			Yes		420 / 380			420 / 380	84 / 76					84 / 76		
14	Dolores Harriet Holmberg		SE¼ of SW¼				40			Yes		210 / 190			210 / 190	42 / 38					42 / 38		
15																							
16	Clarence W. + Eva C. Harvey		NE¼ of SE¼				40			Yes		210 / 190			210 / 190	42 / 38					42 / 38		
17	Dolores + Gus A. Holmberg		NW¼ of SE¼				40			Yes		230 / 210			230 / 210	46 / 42					46 / 42		
18	Dolores Harriet Holmberg		SW¼ of SE¼ less 2 acre				38			Yes		175 / 160			175 / 160	35 / 32					35 / 32		
19	Frank Edward Brown		SE¼ of SE¼				40			Yes		295 / 270	725		1020 / 990	204 / 197					204 / 197		
20												1210			4730	1255	225						
												5993	50		6543	1195	206				1341		1424

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		72					1580	16		1596	PAID IN FULL	OCT 31 1953	14368				1596 30						
2		~~48~~					1054			1054	2nd Half Paid / 1st Half Paid	OCT 21 1953 / MAY 29 1953	8320		527		527						
3		~~48~~					1054			1054	2nd Half Paid / 1st Half Paid	OCT 21 1953 / MAY 29 1953	14737		527		527						
4		81					1778	18		1796	PAID IN FULL	OCT 31 1953	14368				1796 36						
5																							
6		72					1580	16		~~1596~~	PAID IN FULL	JAN 22 1953	92	1596									
7		~~48~~					1054			1054												1054	1159
8		~~42~~					919			919												922	1014
9		~~280~~					6148			6148	2nd Half Paid / 1st Half Paid	OCT 21 1953 / MAY 29 1953	14737 / 8320		3074		3074						
10																							
11		~~46~~					1010			1010	2nd Half Paid / 1st Half Paid	OCT 21 1953 / MAY 29 1953	14737 / 8320		505		505						
12		~~255~~					5598			5598												5598	6158
13		~~92~~					2020			2020												2020	2222
14		~~46~~					1010			1010	2nd Half Paid / 1st Half Paid	OCT 21 1953 / MAY 29 1953	14737 / 8320		505		505						
15																							
16		~~46~~					1010			1010	PAID IN FULL	OCT 31 1953	14368				1010 20						
17		~~51~~					1120			1120	2nd Half Paid / 1st Half Paid	OCT 21 1953 / MAY 29 1953	14737 / 8320		560		560						
18		~~39~~					856			856	2nd Half Paid / 1st Half Paid	OCT 21 1953 / MAY 29 1953	14737 / 8320		428		428						
19		~~210~~					4610			4610	PAID IN FULL	MAY 29 1953	5914		4610								
20																							
		~~1251~~ 220 / 1476					32404	50		32454				1596	10736		10528					9584	

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

Form 3CD (32) [illegible]

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	No. School District	True and Full Valuations: Land Exclusive of Structures and Improvements (110%)	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Wm. M. Bernice	J. Fiesler																					
1		NE¼ of NE¼	25	140	26	40		No	yes		220 / 200	435		655 / 635	131 / 127					131 / 127		136
2		NW¼ of NE¼				40			yes		220 / 200			220 / 200	44 / 40					44 / 40		40
3		SW¼ of NE¼				40			No		183 / 165			183 / 165		61 / 56				61 / 56		67
4		SE¼ of NE¼				40			No		216 / 198			216 / 198		72 / 66				72 / 66		72
5																						
Irene Fallen & Kenneth William Shirey		NE¼ of NW¼				40			yes		175 / 160			175 / 160	35 / 32					35 / 32		34
		NW¼ of NW¼				40			yes		275 / 250	315		590 / 565	118 / 113					118 / 113		124
8		SW¼ of NW¼				40			yes		185 / 170			185 / 170	37 / 34					37 / 34		41
9		SE¼ of NW¼				40			yes		175 / 160			175 / 160	35 / 32					35 / 32		34
10																						
State of Minnesota		NE¼ of SW¼																				
State of Minnesota		NW¼ of SW¼																				
State of Minnesota		SW¼ of SW¼																				
State of Minnesota		SE¼ of SW¼																				
15																						
State of Minnesota		NE¼ of SE¼																				
State of Minnesota		NW¼ of SE¼																				
State of Minnesota		SW¼ of SE¼																				
State of Minnesota		SE¼ of SE¼																				
20																						
											1649 / 1506	740		2399 / 2246	400 / 373	133 / 124				533 / 500		572

Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 24.6 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes		Date	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent as First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		135					29 64			29 64	1	1st Half Paid 2nd Half Paid	MAY SEP	2 1	1953 1953	5699		20 09		20 09						
2		48					10 54			10 54	2	1st Half Paid 2nd Half Paid	MAY SEP	2 1	1953 1953	13114										
3	D. FOR TAXES	67					14 70	16		14 86	3													14 86		
4	SOLD FOR TAXES	79					17 34	18		17 52	4													17 52		
5											5															
6	SOLD FOR TAXES	39					8 56			8 56	6													8 56		
7	SOLD FOR TAXES	124					27 22			27 22	7													27 22		
8	SOLD FOR TAXES	41					9 00			9 00	8													9 00		
9	SOLD FOR TAXES	39					8 56			8 56	9													8 56		
10											10															
11											11															
12											12															
13											13															
14											14															
15											15															
16											16															
17											17															
18											18															
19											19															
20											20															
		466 146 572					125 64	34		125 90								20 09		20 09				85 72		

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

Form 5CD (52)

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land (Acres)	(100ths)	No. School District	Indicates Homestead Tax Is Paid	Indicates Agricultural Tax Is Paid	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Valuation Subject to Board of Review (Dollars)	Final Equalized Value (Dollars)
1	W. B. Merritt		Lot 1 of NE¼ of NW¼	26	140	30	36		Dn	Yes		180 165			165	33					33	36
2	Leo Norwood		NW¼ of NE¼				40			No		380 349	200		549	76	183				183	195
3	" "		SW¼ of NE¼				40			No		441 402			402	88	134				134	147
4	~~Ed. L. Peterson~~	State of Minnesota	SE¼ of NE¼				~~40~~			No		243 243			243	48	81				81	
5	Cass County		W 4745' of N 2417.45' of NE¼ of NE¼ (Cases)				Exempt															
6	Art Rossberg		NE¼ of NW¼				40			No		243 222			222	44	74				74	81
7	Marcellus Land Co.		NW¼ of NW¼				40			No		243 222			222	44	74				74	81
8	State of Minnesota		SW¼ of NW¼																			
9	State of Minnesota		SE¼ of NW¼																			
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	State of Minnesota		NW¼ of SW¼																			
13	State of Minnesota		SW¼ of SW¼																			
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	~~Ed. L. Peterson~~	State of Minnesota	NE¼ of SE¼				~~40~~			No		243 222			222	44	74				74	81
17	Marcellus Land Co.		NW¼ of SE¼				40			No		243 222			222	44	74				74	81
18	" "		SW¼ of SE¼				40			No		243 222			222	44	74				74	81
19	~~Ed. L. Peterson~~	State of Minnesota	SE¼ of SE¼				~~40~~			No		243 222			222	44	74				74	81
20																						
												2533			2533	506	844				844	969
												2533	200		2733	506	844				844	969

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 40.2 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 22.4 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	Sold for Taxes	R 36					790			790	1											790		
2	Sold for Taxes	195					4282	94		4376	2											4376		
3	Sold for Taxes	147					3228	34		3262	3											3262		19.74 Canc.
4	Sold for Taxes	89					1954	20		1974	4	Forfeited	10-1-53											
5											5													
6	Sold for Taxes	81					1778	18		1796	6	PAID IN FULL	DEC 9 1953	15373						1796	1744			
7	Sold for Taxes	81					1778	18		1796	7											1796		
8											8													
9											9													
10											10													
11											11													
12											12													
13											13													
14											14													
15											15													
16	Sold for Taxes	89					1954	20		1974	16	Forfeited	10-1-53											19.74 Canc.
17		81					1778	18		1796	17	PAID IN FULL	MAR 30 1953	15377		1796								
18		81					1778	18		1796	18	PAID IN FULL	MAR 30 1953			1796								
19	Sold for Taxes	89					1954	20		1974	19	Forfeited	10-1-53											19.74 Canc.
20											20													
		R 36 932 969					21274	210		21484						3592				1796		14174		5922

Arthur's Point
Kearney Heights
Ocean Point

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

Form: CD-(33) Mar-Apr 1950 Revision, Approved

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicate improved by Yes or No	Indicate Agricultural by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Arthur & Jenie Kercher		1 NE¼ of NE¼	29	140	30	40	Yes	No		395 / 315			315 / 288		105 / 96				105 / 96		115
" "		2 NW¼ of NE¼ Lot 2				39.65		No		349 / 349			349 / 349		88 / 80				88 / 80		97
Esther D. & Cornelia L. Woodruff		3 Lots 1 & 2 of Lot 3 SW¼ of NW¼ & 2 acres line				20		Yes		150 / 150	315		465 / 465	96 / 93					96 / 93		97
Arthur & Jenie Kercher		4 N½ of SE¼ of NE¼				20		No		213 / 195			213 / 195		71 / 65				71 / 65		15
Esther D. & Cornelia L. Woodruff		5 N½ of SW¼ of NE¼				20		No		155 / 155			155 / 155	31 / 31					31 / 31		34
Clarence Langeson		6 Lot 1 line 4 rods 20 rods				18.50		Yes		395 / 360	2745 / 2200	3140 H - 2145 N.H. 12 cabin 13 V 19 Cot 4 10	6285 / 5605	628 / 621	460				1028 / 1021		1036
Laurence Linton Peterson		7 330' of Lot 1 Beginning 20 rods N of N line				1.30		No		72 / 66			72 / 66		24 / 22				24 / 22		26
Jack L. & Louise E. Cole		8 4 rods x 20 rods of Lot 1 SW¼ of NW¼				5.50		Yes		110 / 100	540 / 252	cabin	902 / 872	130 / 128	84				214 / 212		216
Elwood Peterson		9 330' of 660' Beginning ½ of N & S line				2.30		No		108 / 99			108 / 99		36 / 33				36 / 33		34
Arthur & Jenie Kercher		10 N½ of Lot 3				16		No		244 / 246	519		763 / 759		261 / 253				261 / 253		270
Rae & Wallace Flemming		11 Lots 1 & 3 Beginning on line 4 rods & Lot 4 line 5 170				1		No		132 / 120	351		483 / 471		161 / 157				161 / 157		166
Malvina Dahlgren		12 N½ of SW¼ of SW¼ Lot 3				23				56 / 50	40		96 / 90		32 / 30				32 / 30		34
		13 SW¼ of SW¼																			
Harry G. & Laura E. Cox		14 SE¼ of SW¼ Lot 5				32.25		Yes		395 / 360	400 / 249	cabin	795 / 709	265 / 236	83				348 / 375		396
Laurence Linton Peterson		15 330' of 990' of Lot 4 Beginning N of N & S line				1.80		No		109 / 100	800		909 / 800		303 / 300				303 / 300		307
C. L. Friday		16 NE¼ of SE¼				40		No		222 / 207			222 / 207		74 / 67				74 / 67		57
		17 NW¼ of SE¼																			
Alice Rose & Edward C. Berry		18 SW¼ of SE¼ line S. Berry				28		Yes		180 / 165	300		480 / 465	96 / 93					96 / 93		94
C. L. Friday & Harold Kelk		19 SE¼ of SE¼				40		No		198 / 180			198 / 180		66 / 60				66 / 60		62
		20								3685 / 3345			12021 / 11764	1496 / 1490	1852 / 1835				3348 / 3325		
													11465		1119						3159

Validations by School Districts as Approved by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	Tax Including State Homestead	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
							$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
		115					2624	26		2550	1	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	8291 / 14953		1275		1275						
												2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953			1076		1076						
2		97					2130	22		2152	2													
3		#99					2174			2174	3												2174	2391
4		78					1712	18		1730	4	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	8353 / 14941		865		865						
5		#34					746			746	5												746	821
6				#636 / 420			24820	90		24910	6	2nd Half Paid / 1st Half Paid	OCT 9 1953 / MAY 29 1953	13572 / 6687		12453		12453						
7		26					570	06		576	7	2nd Half Paid	OCT 26 1953	7019		288		288						
8 SOLD FOR TAXES		#32 / 843					4742	18		4760	8												4760	
9 SOLD FOR TAXES		39					856	08		864	9	2nd Half Paid / 1st Half Paid	DEC 28 1953 / DEC 14 1953	15465 / 14837						432	34	432		
10		270					6928	62		5490	10	Paid Paid	OCT 31 1953 / MAY 29 1953	14837 / 14837		3006		2984						
11	Rae and Wallace Flemming on 1953 Tax Book	400 / 400	Waite	#5939			2196 / 2244	38		2196 / 2244	11	Balance Paid / 1st Half Paid	OCT 26 1953 / MAY 20 1953	14834 / 5477		1841		355						Paid Under Protest 14.86 Attached Judge
12		34					746	08		754	12	PAID IN FULL	MAY 29 1953	5321		754								
13											13													
14		#307 / 83					8564	18		858	14	2nd Half Paid / 1st Half Paid	OCT 5 1953 / MAY 18 1953	13597 / 5822		429 / 340		429 / 340						
15		307					6740	70		6810	15	2nd Half Paid / 1st Half Paid	MAY 29 1953 / OCT 26 1953	5689 / 14879				3405						
16 SOLD FOR TAXES		81					1778	18		1796	16												1796	
17											17													
18		#99					2174			2174	18	PAID IN FULL	AUG 12 1953	12583				2174	54					
19 SOLD FOR TAXES		72					1580	16		1596	19												1596	
20											20													
		#671 / 6452 / 2122		#636 = 1387 / 400 = 1852 / 1086 = 3159			24820 / 46608 / 71428	418		24910 / 46836 / 71846						29256		29166		54		11672		

Arthur's Point | Kearney Heights | Birch Point

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Ass. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (1010)	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $1,000 20%	Rural: Over $1,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
1	Eva Kipp		A tract of land in the NW¼ of the SE¼	27	140	30	12	Wm	yes		20 / 10	340		460 / 450	92 / 90					92 / 90		94
2			NW¼ of NE¼																			
3			SW¼ of NE¼																			
4			SE¼ of NE¼																			
5	Elwood Peterson		S 230' of N 920' of Lot 4 lying W of N & S line				1.80		No		108 / 77			108 / 77		36 / 33				36 / 33		39
6			NE¼ of NW¼																			
7			NW¼ of NW¼																			
8			SW¼ of NW¼																			
9			SE¼ of NW¼																			
10	Frederick & Louise C. Sanford		~~S 920' of that part of Lot 4 lying W of N & S line~~				~~2.80~~		yes		120 / 100	820		930 / 920	186 / 184					186 / 184		188
11			NE¼ of SW¼																			
12			NW¼ of SW¼																			
13			SW¼ of SW¼																			
14			SE¼ of SW¼																			
15	Orville & Esther Woodruff		Gloffert & Lying E of Fourth Lake				4															
16			NE¼ of SE¼																			
17			NW¼ of SE¼																			
18			SW¼ of SE¼																			
19			SE¼ of SE¼																			
20																						
							56.60				338 / 187	1160		1498 / 1347	278 / 269	36 / 33				314 / 302		321

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

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	Tax including State Income and State Tax on Non-Homestead 22.6 Mills	$ cts.	SPECIAL TAXES $ cts.	TOTAL TAXES $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953 $ cts.	June Settlement 1953 $ cts.	Penalty $ cts.	November Settlement 1953 $ cts.	Penalty $ cts.	Collected to First Monday in January 1954 $ cts.	Penalty $ cts.	Delinquent as First Monday in January 1954 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1		Boys 44								20 64			20 64	1	1st Half Paid 2nd Half Paid	MAY 22 1953 OCT 31 1953	5498 7343		10 32		10 32						
2														2														
3														3														
4														4	2nd Half Paid	DEC 28 1953	7545						32		32			
5	SOLD FOR TAXES	39								856	08		864	5	1st Half Paid	DEC 14 1953	7033											
6														6														
7														7														
8														8														
9														9	2nd Half Paid	MAY 28 1953	6794		20 64								
10		188	Woodruff 4 22 Sanford 36 45							4 28			4 28	10	1st Half Paid	MAY 22 1953	5831		20 64								
11														11														
12														12														
13														13														
14														14														
15														15														
16														16														
17														17														
18														18														
19														19														
20														20														
		292 39 321								704	08		705 6						51 60		10 32		8 64					

Arthur's Point
Kearney Heights
Ogema Point

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

Form SCD (32) (with new [illegible])

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hills	Indicate Homestead Tax in Red	Indicate Agricultural Tax in Red	No. School District	True and full valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed valuations: Rural: Homestead Up to $4,000 (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All other: Homestead Up to $4,000 25% (Dollars)	All other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		1 NE¼ of NE¼	28	140	30			Yes														
		2 NW¼ of NE¼																				
L.D. Eachus		3 Lot 350 ~~NW¼ of NW¼~~ of Lot 4				2		No			121 109	485		606 584		198				198		
											121 100			521		195				195		
W.C. Archer	~~Harold H. Paton~~	4 Lake 3x4 less 1 350 ~~SE¼ of NW¼~~ Reg. Archer Beach				11	25	No			363 330	396		759 726		242				242		
											363 300			696		232				232		
		5																				
The Salvation Army		6 NE¼ of NW¼ Lot 1				Exempt																
State of Minnesota		7 NW¼ of NW¼																				
State of Minnesota		8 SW¼ of NW¼																				
W.A. Lindfors		9 ~~SW¼ of NW¼~~ Lot 2				19	28	No			363 330			363 330		110				110		121
											363 300			363		100				100		
Murel Woodruff	~~Harold H. Paton~~	10 Lots of Lot 2				19	27	No			201 183			201 183		67 61				67 61		
David Clifford Arthur	~~Harold H. Paton~~	11 NE¼ of SW¼				40		No			672 558			672 558		204 186				204 186		224
Louis D. & Violet Bengtsler		12 NW¼ of SW¼				40		No			363 330			363 330		110				110		121
											363 300					100				100		
Preston D. & Geraldine G. Wyckoff		13 SW¼ of SW¼				40		No			363 330			363 330		110				110		121
											363 300					100				100		
David Clifford Arthur	~~Harold H. Paton~~	14 SE¼ of SW¼ Lot 6				39	50	No			672 558			672 558		204 186				204 186		224
		15																				
		16 NE¼ of SE¼																				
		17 NW¼ of SE¼																				
David Clifford Arthur	~~Harold H. Paton~~	18 SW¼ of SE¼ Lot 5 Lake Shore 12.8 acre				2	45	No			72 66			66		22				22		24
											72 60			60		20				20		
Nat & Orpha Neusteter		19 1 acre ~~SW¼ of SE¼~~ Lot 5				1	50	No			163 148	860		1008		336				336		341
											163 136			996		332				332		
Howard & Chapin	~~Harold H. Chapin~~	20 1 1/3 acre of Lot 5				11	30	No			50 463	1100		1563		521				521		526
											50 421			1521		507				507		
											3862 3331			6372		2124				2124		
												2041		6019		2019				2019		2241

Sold for taxes	Valuations by school districts as equalized by department of taxation: District No. ..... Rate ..... Mills	Dollars	District No. 7 Rate 2 Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	Tax including State Homestead ..... Mills	$ cts.	State Tax on Non-Homestead 2.26 Mills	$ cts.	Special taxes	$ cts.	Total taxes	$ cts.	Paid	When paid: Month	Day	Year	Number of Receipt	March Settlement 1953 $ cts.	June Settlement 1953 $ cts.	Penalty $ cts.	November Settlement 1953 $ cts.	Penalty $ cts.	Collections to First Monday in January 1954 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1954 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
			2021								4436		46				4482		PAID IN FULL	MAY	2	1953	5700		44 82									
			253								5554		58				5612		PAID IN FULL	MAR	31	1953	3091		56 12									
SOLD FOR TAXES			121								2656		28				2684		1st Half Paid	MAY	29	1953	6247		8 20		3 12				26 84			5.08 Abated
			5								11 20		12				1132		Balance Paid	OCT	26	1953	14476											
			74	Abate # 5873							4624		46				4670																	
			224								4918		50				4968		PAID IN FULL	MAR	31	1953	3091		49 68									
SOLD FOR TAXES			121								2656		28				2684														26 84			
SOLD FOR TAXES			121								2656		28				2684														26 84			
			224								4918		50				4968		PAID IN FULL	MAR	31	1953	3091		49 68									
			24								526		06				532		PAID IN FULL	MAR	31	1953	3091		5 32									
			341								7488		78				7566		PAID IN FULL	FEB	3	1953	264	7566										
			536								11768		122				11890		1st Half Paid	OCT	22	1953	13792			5945								
																			1st Half Paid	MAY	29	1953	8322		5 87									
			2241								47200		510				47710							7566	27321		6257				30 52			

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

Form SCD (53) [illegible]

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Indemnity Homestead Tax or No.	Indemnity Agricultural Tax or No.	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Delmer E. & Estelle Fermann W. & Laura Meyers	1	NE¼ of NE¼	29	140	30	40		2m	No		411			411		137				137		151
	2	N.W.¼ of NE¼ Lot 1				33 75			No		33 903		22	33 925		12 252				12 252		274
Edw. J. Knutson	3	SW¼ of NE¼ Lot 2				34			No		354			354		118				118		130
State of Minnesota	4	SE¼ of NE¼									321			321		107				107		
Delmer E. & Estelle Fermann W. & Laura Meyers	5	N½ Acres of Lot 2				11 50			No		158			158		52				52		57
	6	NE¼ of NW¼																				
Earl W. & Lucy O. Farmer	7	NW¼ of NW¼ Lot 10 lies East of Bog River				39 25			No		221			606		202				202		209
John E. & Laura Kearns	8	SW¼ of NW¼ Lot 9				22 50			No		200	385		585		195				195		177
	9	SE¼ of NW¼									301			301		167				167		
John E. & Laura Kearns	10	That part of Lot 10 lying S.W. of Bog River				18			No		234	200		434		155				155		70
											102			102		64				64		
Earl J. Falk	11	NE¼ of SW¼ Lot 7				29			No		194			194		88				88		118
											321			321		107				107		
John E. & Laura Kearns	12	NW¼ of SW¼ Lot 8				35 75			No		291			291		97				97		85
											231			231		77				77		
E. H. & Mattie Ellen Bertzmacker	13	SW¼ of SW¼ Lot 6				36 69			Yes		210			210		70				70		46
											190			190		57				57		
State of Minnesota (sold to Earl J. Falk)	14	SE¼ of SW¼				40			Yes		120			120		36				36		29
																24				24		
	15																					
State of Minnesota	16	NE¼ of SE¼ Lot 4																				
State of Minnesota	17	NW¼ of SE¼ Lot 3																				
State of Minnesota	18	SW¼ of SE¼ Lot 6																				
State of Minnesota	19	SE¼ of SE¼ Lot 5																				
	20																					
						306 41					32863			4188	68	1271				1334		1346
											602	1095		3698	6	1109				1117		

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

	Sold for Taxes	Valuations by School Districts as Apportioned by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22½ Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections in First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		151					93 16	34		93 50	PAID IN FULL	MAY 22 1953	6326		33 50								
2		274					60 16	62		60 78	PAID IN FULL	MAY 22 1953			60 78								
3	SOLD FOR TAXES	130					28 54	30		28 84											218 84		
4																							
5		57					12 52	12		12 64	PAID IN FULL	MAY 22 1953	6326		12 64								
6																							
7		209					45 88	48		46 36	PAID IN FULL	OCT 28 1953	4072				46 36	1 62					
8		177					38 86	40		39 26	1st Half Paid	JUN 29 1953	10557				19 63	59			196 32	2159	
9											2nd Half Paid	NOV 23 1953	15933										
10		70					15 36	16		15 52	1st Half Paid	[illegible] 1953	15933	7 75					7 75				
											2nd Half Paid	OCT 31 1953	15933										
11		118					25 90	26		26 16	1st Half Paid	MAY 29 1953	6423		13 08		13 08						
											2nd Half Paid	NOV 23 1953	6423										
12		85					18 66	20		18 86	1st Half Paid	FEB 13 1953	11478	9 43					9 43				
											2nd Half Paid	OCT 26 1953	11478										
13		H 46					10 10			10 10	1st Half Paid	MAY 22 1953	6700		5 05		5 05						
14		H 29					6 36			6 36											6 36	7 00	
15																							
16																							
17																							
18																							
19																							
20		H 76																					
		1271					29 55	2 88		29 83				12 19	125 05		8 46		17 48		57 82		
		1346																					

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

Form 5CD (52) [illegible]

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres)	Number of Acres of Land (100ths)	No. School District	Indicate Homestead by Yes	Indicate Agricultural Land by Yes	100% True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery: Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
John & Laura Hearne		1 NE¼ of NE¼	30	140	30	40		Un	yes		183 168 / 183 153			183 168 / 183 153		61 56 / 51				56 / 51		61
Earl Brauer		2 NW¼ of NE¼				40			yes		220 200 / 180			220 200 / 180	44 40 / 36					40 / 36		44
John & Laura Hearne		3 SW¼ of NE¼ less 3½ ac. to Birch Village				35			yes		200 180 / 165			200 180 / 165	40 36 / 33					40 / 33		40
		4 SE¼ of NE¼				41 25			No		300 273 / 249			300 273 / 249		100 91 / 83				91 / 83		100
A. R. Bretzmacher		5 3/4 ac. of SW¼ of NE¼				75			No		1			6		2				2		
Melvin Hallett		6 NW¼ of NW¼ less 3.03 acres for rd. Way				36 97			No		223 204 / 186			223 204 / 186		75 68 / 62				68 / 62		75
		7 NW¼ of SW¼				35 04			No		291 264 / 240			291 264 / 240		97 88 / 80				88 / 80		97
		8 SW¼ of NW¼				35 13			No		409 373 / 340	296		705 669 / 636		235 223 / 212				223 / 212		235
Leslie J. Johnson		9 SE¼ of NW¼				40			yes		220 200 / 180			220 200 / 180	44 40 / 36					40 / 36		44
		10																				
Leslie J. Johnson		11 NE¼ of SW¼				40			yes		510 465 / 425	345		855 810 / 777	171 162 / 154					162 / 154		171
Melvin Hallett		12 NW¼ of SW¼				35 23			No		201 183 / 167			201 183 / 167		67 61 / 56				61 / 56		67
State of Minnesota		13 SW¼ of SW¼																				
Oscar Johnson		14 SE¼ of SW¼ less 3.03 acres for rd. Way				36 97			yes		570 520 / 475	160		680 630 / 635	126 121 / 118					121 / 118		136
Lee Ashton		15 Start point 78.8 ft. S of S¼ Sec. line E of SW corner of				4 37			No		75 68 / 63			75 68 / 63		25 23 / 21				23 / 21		25
L. W. Kriebs		16 NE¼ of SE¼ less 3.29 ac.				35 63			yes		370 335 / 305	480		850 815 / 785	170 163 / 157					163 / 157		170
		17 NW¼ of SE¼				40			yes		220 200 / 180			220 200 / 180	44 40 / 36					40 / 36		44
Albert R. Bretzmacher		18 SW¼ of SE¼				39			yes		675 615 / 555			675 615 / 555	135 123 / 112					123 / 112		135
		19 SE¼ of SE¼				36 70			yes		565 515 / 470	975		1540 1490 / 1445	308 298 / 289					298 / 289		308
		20									5784 / 4725			7440 / 6981	1492 / 1029	600 / 872				1641 / 1901		1752
						592 09						925										

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22½ Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to Five Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		61					1338	14		1352	1	2nd Half Paid	NOV 23 1953	9993											
												1st Half Paid	FEB 13 1953	9993	676					676					
2	SOLD FOR TAXES	44					966			966	2	2nd Half Paid	OCT 31 1953	14012		482		483							
												1st Half Paid	MAY 27 1953	8313											
3	SOLD FOR TAXES	40					878			878	3	2nd Half Paid	OCT 31 1953	14012		439		439							
												1st Half Paid	MAY 27 1953	8313											
4		100					2196	22		2218	4	2nd Half Paid	NOV 27 1953	9978											
												1st Half Paid	FEB 2 1953	9978	109					109					
												2nd Half Paid	OCT 26 1953	14471											
5		2					44	—		44	5	1st Half Paid	MAY 22 1953	6916		22		22							44 & Added
6	SOLD FOR TAXES	75					1646	18		1664	6	2nd Half Paid	MAY 25 1953												
												1st Half Paid	MAY 25 1953	13442		832		832							
7	SOLD FOR TAXES	97					2130	22		2152	7	2nd Half Paid	OCT 1 1953												
												1st Half Paid	MAY 25 1953	6612		1076		1076							
8	SOLD FOR TAXES	235					5160	54		5214	8	2nd Half Paid	OCT 1 1953												
												1st Half Paid	MAY 25 1953			2607		2607							
9		44					966			966	9	PAID IN FULL	MAY 29 1953	8285		966									
10											10														
11		171					3754			3754	11	PAID IN FULL	MAY 29 1953	8335		3754									
12	SOLD FOR TAXES	67					1470	16		1486	12	1st Half Paid	MAY 25 1953	13412		743		743							
												2nd Half Paid	OCT 1 1953	6647											
13											13														
14		136					2986			2986	14	PAID IN FULL	MAY 29 1953	8335		2986									
15	SOLD FOR TAXES	25					548	06		554	15	Balance Paid	MAY 29 1953	492	227	327									
												Prev. Paid	FEB 3 1953												
16		170					3732			3732	16	PAID IN FULL	OCT 16 1953	13841				3732	164						
17		44					966			966	17	PAID IN FULL	OCT 16 1953					966							
												2nd Half Paid	OCT 26 1953												
18		135					2964			2964	18	1st Half Paid	MAY 22 1953	6935		1482		1482							
												2nd Half Paid	OCT 26 1953	14471											
19		308					6762			6762	19	1st Half Paid	MAY 22 1953			3381		3381							
20											20														
		10432 / 660 / 1752					3846	152		3861					2617	19048		15763		1785					

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

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Sold for taxes	Sold for taxes: Year	No. School District	True and full valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All other: Homestead Up to $4,000 25%	All other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE¼ of NE¼	31	140	30	Un															
2	Clinton S. Carder	Zella Carder	NW¼ of NE¼ Lot 3				24.75		1952		230 (210 / 190)			230 (210 / 190)	46 (42 / 38)					46 (42 / 38)		46
3	Red Rive Lbr. Co.		SW¼ of NE¼ Lot 4				36		1952		245 (225 / 205)			245 (225 / 205)	49 (45 / 41)					49 (45 / 41)		49
4	Clinton S. Carder	Zella Carder	SE¼ of NE¼ Lot 5				48.80		1952		645 (585 / 530)			645 (585 / 530)	129 (117 / 106)					129 (117 / 106)		129
5																						
6	W. B. Carper		NE¼ of NW¼				40		1952		245 (225 / 205)			245 (225 / 205)	49 (45 / 41)					49 (45 / 41)		49
7			NW¼ of NW¼				35		1952		175 (175 / 160)	150		345 (325 / 310)	69 (65 / 62)					69 (65 / 62)		69
8	O. H. Kading		SW¼ of NW¼				34.58		1952		164 (147 / 135)			164 (147 / 135)		54 (49 / 45)				54 (49 / 45)		54
9			SE¼ of NW¼				40		1952		243 (222 / 201)			243 (222 / 201)		81 (74 / 67)				81 (74 / 67)		81
10																						
11	O. H. Kading		NE¼ of SW¼				40		1952		201 (183 / 165)			201 (183 / 165)		67 (61 / 56)				67 (61 / 56)		67
12	State of Minnesota		NW¼ of SW¼																			
13	State of Minnesota		SW¼ of SW¼																			
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	E. S. Zella B. Carder		NE¼ of SE¼				40		1952		240 (263 / 240)			240 (263 / 240)	58 (53 / 48)					58 (53 / 48)		58
17	State of Minnesota		NW¼ of SE¼																			
18	State of Minnesota		SW¼ of SE¼																			
19	E. S. Zella B. Carder		SE¼ of SE¼				40		1952		130 (120 / 110)			130 (120 / 110)	26 (24 / 22)					26 (24 / 22)		26
20																						
							599.24				2586 / 2357	150		2736 / 2507	526 / 391	202 / 184				575		628

	Sold for taxes	Validations by school districts as equalized by department of taxation: District No. / Rate / Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.26 Mills	Special taxes	Total taxes		Paid	When paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1							1													
2		#46	10.10			10.10	2	PAID IN FULL	JAN 12 1953	28	10.10									
3		#49	10.74			10.74	3	PAID IN FULL	MAY 29 1953	7778		10.74								
4		#129	28.32			28.32	4	PAID IN FULL	JAN 12 1953	28	28.32									
5							5													
6		#49	10.74			10.74	6	2nd Half Paid / 1st Half Paid	OCT 5 1953 / JUL 20 1953	10255				12.94	72					
7		#69	15.14			15.14	7	2nd Half Paid / 1st Half Paid	OCT 5 1953 / JUL 20 1953	12277				12.94	06					
8		54	11.86	.12		11.98	8	PAID IN FULL	OCT 13 1953											
9		81	17.78	.18		17.96	9	PAID IN FULL	OCT 13 1953	9 Bank				19.30	1.57					
10							10													
11		67	14.70	.16		14.86	11	PAID IN FULL	OCT 13 1953											
12							12													
13							13													
14							14													
15							15													
16		#58	12.74			12.74	16	PAID IN FULL	MAY 29 1953	8328		12.74								
17							17													
18							18													
19		#26	5.70			5.70	19	PAID IN FULL	MAY 29 1953	8328		5.70								
20							20													
		#426 / 202 / 628	137.82	.46		138.28					38.42	29.18		70.68						

Arthur's Point | Kearney Heights | Ogema Point

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

Form 5CD (52) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Tax Exempt Homestead Tax or No	Tax Exempt Agricultural Tax or No	TRUE AND FULL VALUATIONS (10%): LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Joseph Kish		NE¼ of NE¼	32	140	30	40		Un		yes	280 / 255 / 230			280 / 255 / 230	56 / 51 / 46					51 / 46		56
2	Earl Graves		NW¼ of NE¼				40				yes	280 / 255 / 230			280 / 255 / 230	56 / 51 / 46					51 / 46		56
3	"		SW¼ of NE¼				40				yes	225 / 205 / 185			225 / 205 / 185	45 / 41 / 37					41 / 37		45
4	Joseph Kish		SE¼ of NE¼				40				yes	240 / 265 / 210			240 / 265 / 210	48 / 53 / 42					53 / 42		53
5																							
6	Geo. H. & Gladys Mae Carder		NE¼ of NW¼				40				yes	240 / 265 / 210			240 / 265 / 210	48 / 53 / 42					53 / 42		53
7		George H. & Gladys Mae Carder	NW¼ of NW¼ Exc of Hy				5				yes	25			25	5					5		5
8	Roy Van Blaricom		SW¼ of NW¼				40				yes	600 / 545 / 490	160		760 / 710 / 660	152 / 142 / 132					142 / 132		152
9	C. S. Carder	Geo. H. & Gladys	SE¼ of NW¼				25				yes	275 / 250 / 225			275 / 250 / 225	55 / 50 / 45					50 / 45		55
10	Erwin F. & Ethel J. Caen		Lots 3 and 4 & S side of Hy				35				yes	315 / 285 / 260	410		725 / 695 / 670	145 / 139 / 134					139 / 134		145
11	C. S. Carder & Della Carder		NE¼ of SW¼				40				yes	370 / 335 / 305	980		1350 / 1315 / 1285	270 / 263 / 257					263 / 257		270
12	" " " "		NW¼ of SW¼				40				yes	290 / 265 / 240			290 / 265 / 240	58 / 53 / 48					53 / 48		58
13	C. S. & Della Carder		SW¼ of SW¼				40				yes	265 / 240 / 220			265 / 240 / 220	53 / 48 / 44					48 / 44		53
14	" "		SE¼ of SW¼				40				yes	65 / 60 / 55			65 / 60 / 55	13 / 12 / 11					12 / 11		13
15	" "		15 rec on E side of Hy 371 of SE¼ of NW¼				15				yes	150 / 135 / 125	900		1050 / 1035 / 1025	210 / 207 / 205					207 / 205		210
16	George H. & Gladys Mae Carder		NE¼ of SE¼				40				yes	260 / 260 / 260			260 / 260 / 260	52 / 52 / 52					52 / 52		52
17	Joseph Kish		NW¼ of SE¼				40				yes	285 / 290 / 295			285 / 290 / 295	57 / 58 / 59					57 / 58 / 59		58
18	Earl Graves		SW¼ of SE¼				40				yes	380 / 345 / 315			380 / 345 / 315	76 / 69 / 63					76 / 69 / 63		76
19	"		SE¼ of SE¼				40				yes	420 / 385 / 345	850		1270 / 1235 / 1195	254 / 246 / 239					254 / 246 / 239		254
20	Joseph Kish											485 / 440 / 400			485 / 440 / 400	97 / 88 / 80					97 / 88 / 80		97
												5290 / 4810			5290 / 4810	1719 / 1623					1623 / 1535		1719

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent Tax and 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.	
1		56						17.30			12.30	1	2nd Half Paid / 1st Half Paid	OCT 1 1953 / MAY 5 1953	3901 / 5139		6.15		6.15						
2		56						17.30			12.30	2	1st Half Paid / 2nd Half Paid	MAY 13 1953 / DEC 7 1953	5213 / 6601		6.15		4.94		6.15 / 4.94		48 / 10		
3		45						9.88			9.88	3	1st Half Paid / 2nd Half Paid	MAY 13 1953 / DEC 7 1953	5213 / 6601		4.94								
4		58						17.74			12.74	4	2nd Half Paid / 1st Half Paid	OCT 1 1953 / MAY 5 1953	3901 / 5139		6.37		6.37						
5												5													
6		58						17.74			12.74	6	PAID IN FULL	MAY 29 1953	5329		12.74								
7		5						1.10			1.10	7	PAID IN FULL	MAY 29 1953			1.10								
8	SOLD FOR TAXES	153						33.60			33.60	8												33.60	
9		55						17.08			12.08	9	PAID IN FULL	FEB 24 1953	1846	12.08									
10		145						31.84			31.84	10	2nd Half Paid / 1st Half Paid	OCT 21 1953 / APR 29 1953	3914 / 5021		15.92		15.92						
11		270						59.28			59.28	11	PAID IN FULL	JAN 12 1953	229	59.28									
12		58						12.74			12.74	12	PAID IN FULL	JAN 12 1953		12.74									
13		53						11.64			11.64	13	PAID IN FULL	MAY 29 1953	5328		11.64								
14		13						2.84			2.84	14	PAID IN FULL	MAY 29 1953			2.84								
15		210						46.10			46.10	15	PAID IN FULL	MAY 29 1953	5337		46.10								
16		57						12.50			12.50	16	2nd Half Paid / 1st Half Paid	OCT 1 1953 / MAY 5 1953	3901 / 5139		6.25		6.25						
17		76						16.68			16.68	17	1st Half Paid / 2nd Half Paid	MAY 13 1953 / DEC 7 1953	5214 / 6604		8.34				8.34 / 27.88		27.88		
18		254						55.76			55.76	18	1st Half Paid / 2nd Half Paid	MAY 13 1953 / DEC 7 1953	5214 / 6604		27.88								
19		97						21.30			21.30	19	2nd Half Paid / 1st Half Paid	OCT 1 1953 / MAY 5 1953	3901 / 5139		10.65		10.65						
20												20													
		1719						377.42			377.42					59.10	167.07		45.24		47.31		31.60		

Arthur's Point
Rosemary Heights
Ocean Point

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

Form BCD (52)

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	Units	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Harold W. & Chas. B. Sweatt		NE¼ of NE¼ Lot 3	33	140	30	20		1½	No		366 333 303			366 333 303	111 101					101		122
2			NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼ Lot 2																				
4			SE¼ of NE¼																				
5																							
6	State of Minnesota		NE¼ of NW¼ Lot 1																				
7	Joseph Kich		NW¼ of NW¼				40			Yes		245 260 235			245 260 235	57 52 47					52 47		57
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	Harold W. & Mary B. Sweatt		NE¼ of SW¼				40			No		507 462 420			507 462 420	169 154 140					154 140		164
12	Joseph Kich		NW¼ of SW¼				40			Yes		305 275 250			305 275 250	61 55 50					55 50		61
13			SW¼ of SW¼				40			Yes		770 700 365	410		860 810 775	170 162 155					162 155		170
14	Harold W. & Mary B. Sweatt		SE¼ of SW¼				40			No		543 495 450			543 495 450	181 165 150					165 150		181
15																							
16	Harold W. & Chas. B. Sweatt		NE¼ of SE¼ Hayes & Sweatt's Harvey Heights				27.5			No		803 731 665	570		607 635 569	216 214 213					214 213		216
17	" "		NW¼ of SE¼				40			No		484 441 402			446 441 402	162 147 134					147 134		162
18	" "		SW¼ of SE¼				40			No		594 540 338	188		782 729 338	825 807 791					807 791		825
19	Martha Webster Sweatt		SE¼ of SE¼ Lee's lac in S.E. corner				39			No		303 276 252			303 276 252	101 92 84					92 84		101
20	Leonard W. & Lorenz A. Bauer		Lot in NE corner of SE¼ of SE¼				1			Yes		4 4 4			4 4 4	3 3 3					3 3 3		3
							46.5					4645 4226			4645 4226	1549 1408					1549 1408		1702
																3799 3362					3799 3362		4020

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

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22.6 Mills	Special Taxes	Total Taxes		Paid	When Paid			Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1		122					26.78	28		27.06	1	PAID IN FULL	FEB	16	1953	899	27.06									
2											2															
3											3															
4											4															
5											5															
6											6	1st Half Paid	OCT	13	1953	1390										
7		H 51					12.50			12.50	7	1st Half Paid	MAY	5	1953	5139		6.25		6.25						
8											8															
9											9															
10											10															
11		169					37.10	38		37.48	11	PAID IN FULL	FEB	16	1953	899	37.48									
12		H 61					13.38			13.38	12	1st Half Paid	OCT	13	1953	1390		6.69		6.69						
13		H 170					37.32			37.32	13	1st Half Paid	MAY	5	1953	5139		18.66		18.66						
14		181					39.74	40		40.14	14	PAID IN FULL	FEB	16	1953	899	40.14									
15											15															
16		2169					476.46	490		481.16	16	PAID IN FULL	FEB	16	1953		481.16									
17		162					35.56	36		35.92	17	PAID IN FULL	FEB	16	1953	899	35.92									
18		825					181.14	186		183.00	18	PAID IN FULL	FEB	16	1953		183.00									
19		101					22.16	22		22.38	19	PAID IN FULL	FEB	16	1953		22.38									
20		H 3					6.6			6.6	✓	2nd Half Paid	OCT	16	1953	1349		.66		.33						
		H 291									20	1st Half Paid	MAY	20	1953	5339										
		3799					882.60	840		891.00							3274.14	31.93		31.98						
		4020																								

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

Form SCD-(51) Rev. 1950

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Miles	No. School District	Indicate Homestead Yes or No	Indicate Veterans Yes or No	True and Full Valuations: Land Exclusive of Structures Used for Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Miles				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Vernon L. + Dorothy M. Hall		NE¼ of NE¼	34	141	30	40		Un	Yes	Yes	290 265 / 290 240			290 265 / 290 240	58 53 / 58 48					53 / 48	58
2			NW¼ of NE¼				40			Yes		510 510 / 600 465	320		910 860 / 910 815	182 172 / 182 163					172 / 163	182
3	Hurcel L. Woodruff		SW¼ of NE¼				40			Yes	Yes	198 198 / 214 180			198 198 / 214 180	Homestead 66 / ~~55~~ 60					66 / ~~55~~ 60	73
4			S½ of SE¼ of NE¼				20			Yes	Yes	189 156 / 189 ~~125~~			189 156 / 189 ~~125~~	~~31~~ 63	52 / ~~41~~				52 / ~~41~~	63
5	Vernon L. + Dorothy M. Hall		N½ of SE¼ of NE¼				20			Yes		150 135 / 150 125			150 135 / 150 125	30 27 / 30 25					27 / 25	30
6	Harry De Laura E. Cox		~~NE¼ of NW¼~~ Lot 1				31			Yes		440 400 / 440 365			440 400 / 440 365	88 80 / 88 73					80 / 73	88
7	George Ercelt		N½ of ~~NW¼ of SW¼~~ Lot 2				10	N		Yes	Yes	365 330 / 365 300	810 / 540	[illegible]	1175 1650 / 1175 1650	235 330 / 235 300	480				405 / 480	415
8	Lee J. + Julia A. Patton		~~NE¼ of SW¼~~ ~~S½ of NW¼~~ Lot 2				8			Yes		290 265 / 290 240	450		740 715 / 740 690	148 143 / 148 138					143 / 138	148
9	Eldon R. + Alma E. Schuler		~~NW¼ of SW¼~~ S. 2 Acres of S½ of Lot 2				2	N		No		108 99 / 90	474		582 573 / 564		191 / 144 188				191 / 188	194
10																						
11	D. E. + Matilda Sveberg		Lot 3 less ~~NW¼ of SW¼~~ 30 acres				6	25		Yes		200 200 / 200 180	460		660 660 / 660 640	132 132 / 132 128					132 / 128	136
12	Julia E. Schwartz		S. 30 acs. of Lot 3				30			No		543 495 / 543 450	1035		1578 1530 / 1578 1485		510 / 526 495				510 / 495	546
13			SW¼ of SW¼																			
14	Amelia Mooney		SE¼ of SW¼				40			Yes		240 220 / 240 200			240 220 / 240 200	48 44 / 48 40					44 / 40	48
15																						
16	Robert W. Stewart + Margaret A. Chisholm		NE¼ of SE¼				40			Yes		145 175 / 145 160			145 175 / 145 160	34 35 / 32	206				35 / 32	39
17	Hurcel L. Woodruff		NW¼ of SE¼				40			~~Yes~~		305 335 / 305 305	250		555 585 / 555 555	~~44~~ 185 / ~~44~~ 185	Homestead 185 / V85				185 / ~~44~~ 185	206
18	Amelia Mooney		SW¼ of SE¼				40			Yes		240 220 / 240 200	410		650 630 / 650 610	130 126 / 130 122					126 / 122	130
19	Fred Palm		SE¼ of SE¼				40			Yes		260 235 / 260 215	120		380 355 / 380 335	76 71 / 76 67					71 / 67	76
20												4077 / 4253			9576 / 9752	1179 / 1179	1345 / 1345				2310	
							448	60														2412

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

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 2.2 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1951	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars						Month Day Year												
1		#58				1274			1274	PAID IN FULL	MAR 25 1953	15811		1274									
2		#182				3996			3996	PAID IN FULL	MAR 25 1953			3996									
3		~~49~~ 43	Abale #5873			1076 / 1022	16		1076 / ~~1016~~	1st Half Paid / Balance Paid	MAY 29 1953 / OCT 26 1953	14476 / 14477		809 / 698		277 / 698						5.32	Abated
4		63				1380	14		1394	1st Half Paid / 2nd Half Paid	MAY 29 1953 / OCT 26 1953	14477		698 / 698									
5		#30				658			658	PAID IN FULL	MAR 25 1953	15811		658									
6		#88				1932			1932	2nd Half Paid / 1st Half Paid	OCT 5 1953 / MAY 18 1953	15349 / 15822		966		966							
7			#235 / 180			9942	40		9982											970 / 107.80		Pd DR #25552	
8		#148				3250			3250	PAID IN FULL	MAY 22 1953	5694		32.50									
9		194				4260	44		4304	1st Half Paid / Balance Paid	MAY 29 1953	8332		4304									
10																							
11		#136				2986			2986	2nd Half Paid / 1st Half Paid	OCT 9 1953 / MAY 2 1953	15374 / 13884		1493		1493						
12			526			1260	1.18		1278.18	2nd Half Paid / Balance Paid	OCT 31 1953 / MAY 29 1953	14354 / 13335		6520		6220						
13																							
14		#48				1054			1054	2nd Half Paid / 1st Half Paid	OCT 30 1953 / MAY 25 1953	15094 / 6607		527		527						
15																							
16		#39				856			856	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	14364 / 8802		428		428						
17		206				4522	46		4568	1st Half Paid / 2nd Half Paid	MAY 29 1953 / OCT 26 1953	6749 / 14477		2280		2284						
18		#130				2854			2854	2nd Half Paid / 1st Half Paid	OCT 30 1953 / MAY 25 1953	15094 / 6607		1427		1427						
19	BOND FOR TAXES	#76				1668			1668	Part Paid	MAY 22 1953	5934		834									
20																							
		#936 / 536 / 1471	#235 = 1170 / 706 = 1347 / 941 = 2412			22544 / 32274 / 54818	278		22822 / 32414 / 55116					29482		1432				1078			

Arbor's Point
Kearney Heights
Birch Point

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

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Intangible Mortgage Tax or No	Intangible Credit Tax or No	True and full valuations: Land Exclusive of Structures Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All other: Homestead Up to $4,000 25% (Dollars)	All other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	34	140	30			7m														
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6			NE¼ of NW¼																				
7			NW¼ of NW¼																				
8			SW¼ of NW¼																				
9			SE¼ of NW¼																				
10																							
11			NE¼ of SW¼																				
12	Alfred E. Hill		Lot 4 less sold				26			4m 110		265	240 220	600 495	1360 1335	168					333 329		338
13	Leonard W. & Lucerne L. Bauer		Strip 1 rd under on W side of Lot 4				60			4m			15		15	3					3		3
14			1 ac. of Lot 4				1			4m		65	60 55	650	710 705	192 173	141				192 141		143
15																							
16			NE¼ of SE¼																				
17	W. R. Cornwell		Eds. 1 of Lot 4				11			1m 110		265	241 220	260	501	145	480	160 147	175 160		167 160		175
18	Eric J. & Ethel Schroeder		W 140' of E 660' of Lot 4				12	40		4m 110		150	135 125	600 501	1336 1251	Cabin	226	145	167		312		317
19			SW¼ of SE¼																				
20													760 691		3866 3797	469 400	507 496				959		976

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

	Sold for taxes	Valuations by school districts as equalized by Department of Taxation: District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 22.4 Mills ($ cts.)	Special taxes ($ cts.)	Total taxes ($ cts.)		Paid	When paid: Month Day Year	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Taxes & Penalty ($ cts.)	Remarks
1										1													
2										2													
3										3													
4										4													
5										5													
6										6													
7										7													
8										8													
9										9													
10										10													
11										11													
12				H 173 165		80 98	38		81 36	12	2nd Half Paid	OCT 19 1953	12[illegible]		40 68		40 68						
											1st Half Paid	MAY 21 1953	5658										
13		H 3				66			66	13	2nd Half Paid	OCT 19 1953					33						
											1st Half Paid	MAY 21 1953	5497										
14		H 143				31 40			31 40	14	2nd Half Paid	OCT 19 1953	3497		15 70		15 70						
											1st Half Paid	MAY 21 1953											
15										15													
16										16													
17		175	H 150 167			38 42	40		38 82	17	1st Half Paid	MAY 29 1953	8330		19 41						19 41	21 35	
18						15 94	38		76 32	18	PAID IN FULL	SEP 15 1953	13034				26 32	2 21					
19										19													
20		H 146 175 321	H 373 = 469 23 34 = 507 6 3 = 976			156 92 70 48 227 40	1 16		157 68 70 48 228 58	20					76 12		133 03				1 791		

Arthur's Point | Harmony Heights | Opera Point

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

Form 9CD (52) — Minnesota Tax Commission

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Information Received from Tax Commission	Information Received from Tax Commission	True and Full Valuations: Land Exclusive of Improvements and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres / 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Robert W. Stewart & Margaret S. Chisholm		NE¼ of NE¼	35	140	30	40		No	Yes	240 / 220			240 / 220	53 / 44					44		53
2			NW¼ of NW¼				40			Yes	135 / 125			135 / 125	30 / 25					25		30
3			SW¼ of NE¼				40			Yes	300 / 270	200		500 / 470	106 / 94					94		106
4			SE¼ of NE¼				40			Yes	390 / 355			390 / 355	86 / 71					71		86
5																						
6			NE¼ of NW¼				40			Yes	180 / 165			180 / 165	40 / 36					36		40
7			NW¼ of NW¼				40			Yes	200 / 180			200 / 180	44 / 36					36		44
8			SW¼ of NW¼				40			Yes	115 / 105			115 / 105	25 / 21					21		25
9			SE¼ of NW¼				40			Yes	185 / 170			185 / 170	41 / 34					34		41
10																						
11			NE¼ of SW¼				40			Yes	285 / 260			285 / 260	63 / 57					57		63
12			NW¼ of SW¼				40			Yes	190 / 175			190 / 175	42 / 38					38		42
13		Margaret Chisholm	SW¼ of SW¼				40			No	126 / 114			126 / 114		46 / 38	42			38		46
14			SE¼ of SW¼				40			No	201 / 183			201 / 183		74 / 61	67			61		74
15																						
16	Robert W. Stewart		NE¼ of SE¼				40			Yes	190 / 175			190 / 175	42 / 35					35		42
17	Robert W. Stewart & Margaret S. Chisholm		NW¼ of SE¼				40			Yes	315 / 285			315 / 285	69 / 57					57		69
18	Guy & Margaret S. Chisholm		SW¼ of SE¼				40			No	258 / 234			258 / 234		94 / 77	86			77		94
19			SE¼ of SE¼				40			No	213 / 195			213 / 195		71 / 65				65		78
20											4284 / 3523			4284 / 3523	641 / 585	242 / 266				851 / 777		933

Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. 1 Rate 31 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 22 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		1164			1164	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953												
2		658			658	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953												
3		2328			2328	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953												
4		1888			1888	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953												
5																			
6		872			872	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953												
7		966			966	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953												
8		548			548	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953												
9		900			900	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953												
10																			
11		1382			1382	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953	1748 / 5282		691		691							
12		922			922	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953			461		461							
13	SOLD FOR TAXES	46	10		1020													1020	
14	SOLD FOR TAXES	74	16		1640													1640	
15																			
16		922			922	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953			461		461							
17		1514			1514	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 29 1953			757		757							
18	SOLD FOR TAXES	94			2086													2086	
19	SOLD FOR TAXES	78			1730													1730	
20		641 / 292 / 933	20480	66	20546					1035		2035						4706	

Arthur's Point
Rosemary Heights
Cass Point

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

Form 5CD (33) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
								Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	State of Minnesota			NE ¼ of NE ¼	36	140	30			7														
2	State of Minnesota		2	NW ¼ of NE ¼																				
3	State of Minnesota		3	SW ¼ of NE ¼																				
4	State of Minnesota		4	SE ¼ of NE ¼																				
5			5																					
6	State of Minnesota		6	NE ¼ of NW ¼																				
7	State of Minnesota		7	NW ¼ of NW ¼																				
8	State of Minnesota		8	SW ¼ of NW ¼																				
9	State of Minnesota		9	SE ¼ of NW ¼																				
10			10																					
11	State of Minnesota		11	NE ¼ of SW ¼																				
12	State of Minnesota		12	NW ¼ of SW ¼																				
13	State of Minnesota		13	SW ¼ of SW ¼																				
14	State of Minnesota		14	SE ¼ of SW ¼																				
15			15																					
16	State of Minnesota		16	~~NE ¼ of SE ¼~~ Lot 1																				
17			17	NW ¼ of SE ¼																				
18	State of Minnesota		18	~~SW ¼ of SE ¼~~ Lot 2																				
19			19	SE ¼ of SE ¼																				
20			20																					

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1												1														
2												2														
3												3														
4												4														
5												5														
6												6														
7												7														
8												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														

Arthur's Point
Kosmosky Heights
Opal Point

Form 3CD (32) [illegible]

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indemnity Land Tax or No	Indemnity Industrial Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	RURAL: Homestead Up to $4,000 20% (Dollars)	Over $4,000 and Non-Homestead 33⅓% (Dollars)	U
		1	NE¼ of NE¼															
		2	NW¼ of NE¼															
		3	SW¼ of NE¼															
		4	SE¼ of NE¼															
		5																
		6	NE¼ of NW¼															
		7	NW¼ of NW¼															
		8	SW¼ of NW¼															
		9	SE¼ of NW¼															
		10																
		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																

PAGES 40 THRU 42 BLANK

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

Arthur's Point
Kearney Heights
Ogema Point

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

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	No. School District	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
			(Part of Arthur's Point Lots 3 & 4 Sec 28 140-30)								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	A. R. Talbot		S 88 ft of N 22 ft of	1				Yes	No		62 56 / 50	1264	1426	3320 / 3174	440 / 424	438				440 / 424		442
	Helen Chapin Bachman		NW¼ of NW¼ N 55' of	1					No		62 56 / 50	412	477	468 / 462	156 / 154	154 / 154				156 / 154		158
	D Ella Ward		S 65 ft of N 120 ft of	1					No		62 56 / 50	1081	1143	1377 / 1331	377 / 381	377 / 377				377 / 377		381
	Robert H. Talbot		SE¼ of NW¼ ½ of	1					No		62 56 / 50	1009	1071	1065 / 1059	355 / 353	355 / 353				355 / 353		357
	Charles T. Stewart		Part of Lot 2, Blk.1, Arthur's Point described as follows: Begin at a point along the lake shore 100' from SW corner of Lot 3, thence in a north westerly direction & parallel to the line of Lot 3, 100'; thence north 41°30' W 189.8' thence S 56°10' W 133.7'; thence S 6°20' W 138.7'; thence S 76°E to a point on lakeshore; thence along lake N 65°E 76' to beginning						No		72 66 / 60		72	66 / 60	22 / 20	22 / 20				22 / 20		24
	David Clifford Arthur	H. C. Arthur	SW¼ of NW¼ Balance of Lot	2					No		72 66 / 60		72	66 / 60	22 / 20	22 / 20				22 / 20		24
	Charles T. Stewart			3					No		90 75 / 75		90	75 / 75	30 / 25	30 / 25				30 / 25		30
	Wood Land Co	Wood Land Co	NE¼ of SW¼	4					No		121 109 / 100	2201	2322	3310 / 2301	770 / 767	770 / 767				770 / 767		774
			NW¼ of SW¼ Lot 1 Sec 29	5					No		121 109 / 100	1099	1218	1206 / 1197	402 / 399	402 / 399				402 / 399		406
	Louis Emmerson Ward		SW¼ of SW¼ 7½ of	5					No		90 75 / 75	1014	1101	1089 / 1086	363 / 362	363 / 362				363 / 362		367
			SE¼ of SW¼	6					No		63 57 / 51		63	57 / 51	19 / 17	19 / 17				19 / 17		21
	Phillip Harvey & Louis Emmerson	Louis Emmerson		7					No		121 109 / 100	1361	1442	1470 / 1461	490 / 487	490 / 487				490 / 487		494
	~~Emmerson Pat Settlement~~		NE¼ of SE¼	8					No		117 108 / 99		117	108 / 99	36 / 33	36 / 33				36 / 33		39
	" " "		NW¼ of SE¼	9					No		121 109 / 100	1625	1746	1746 / 1725	582 / 575	582 / 575				582 / 575		586
	David Clifford Arthur	H. C. Arthur	SW¼ of SE¼	10					No		72 66 / 60		72	66 / 60	24 / 20	22 / 20				22 / 20		24
			SE¼ of SE¼	11					No		121 109 / 100	1088	1209	1197 / 1188	399 / 396	399 / 396				399 / 396		403
	Ruth Alice Wilson								No		90 81 / 75		90	81 / 75	27 / 25	27 / 25				27 / 25		30
	David Clifford Arthur	H. C. Arthur		12							1519 1373 / 1265	7149	13668	9541 / 8804	4508 / 4556	4508 / 4556				4508 / 4556		4538
	Charles T. Stewart	Wood Land Co	L 1834 X 77½ X 791.350 Lot	12																		

Arthur's Point

Kaumay Heights

Original Points

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate 22.6 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				442			10588	100		10688	1	1st Half Paid	MAY 22 1953	5680		5344				5344				Plan Lake 4 & 5
												2nd Half Paid	NOV 20 1953	5292										
2				158			3784	36		3820	2	PAID IN FULL	MAY 22 1953	5693		3820								
3				381			9125	86		9214	3	PAID IN FULL	MAY 22 1953	5695		9214								
												2nd Half Paid	OCT 1 1953	1989				43	16					
4				357			8552	80		8632	4	1st Half Paid	MAY 20 1953	5287		4316								
5				24			574	06		580	5	PAID IN FULL	FEB 28 1953	4407	580									
6											6													
7											7													
8											8													
9				24			574	06		580	9	PAID IN FULL	MAR 31 1953	3891		580								
10				30			718	06		724	10	PAID IN FULL	FEB 28 1953		724									
11				774			18542	174		18716	11	PAID IN FULL	FEB 28 1953	4467	18716									
12				406			9726	92		9818	12	PAID IN FULL	FEB 28 1953		9818									
13	SOLD FOR TAXES			367			8792	82		8874	13	PAID IN FULL	MAY 22 1953	5291		9380								
14	SOLD FOR TAXES			21			502	04		506	14													
15				494			11834	112		11946	15	PAID IN FULL	MAY 15 1953	5237		11946								
16				39			934	08		942	16	PAID IN FULL	MAY 15 1953			942								
17				582			13942	132		14074	17	PAID IN FULL	MAR 31 1953	3891		14074								
18				24			574	06		580	18	PAID IN FULL	MAR 31 1953			580								
19				403			9654	92		9746	19	PAID IN FULL	MAY 20 1953	5318		9746								
20				30			718	06		724	20	PAID IN FULL	MAR 31 1953	3896		724								
				4556			109134	1028		110164					37988	70666		9316		5344				

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

Arthur's Point | Kearney Heights

Form SCD (52)

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate improved Land by Yes or No	Indicate unimproved Land by Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
		Lots 3 & 4 of Sec 36 (Lots 36-140-30)	Frogpond Heights																			
	Leonard & Lawrence Bauer		~~Lots 1 & 2 of Block~~																			
1			Lots 1 & 2 of Block	5				7/1	No		121 109/100	800		921 909/900	307	303/300				303/300		307
2			NW ¼ of NE ¼																			
3			SW ¼ of NE ¼																			
4			SE ¼ of NE ¼																			
5																						
6			NE ¼ of NW ¼																			
7			NW ¼ of NW ¼																			
8			SW ¼ of NW ¼																			
9			SE ¼ of NW ¼																			
10																						
11			NE ¼ of SW ¼																			
12			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																						
											121 109/100	800		921 909/900	307	303/300				303/300		307

Ogema Point

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 22½ Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty	November Settlement 1953 ($ cts.)	Penalty	Collections to First Monday in January 1954 ($ cts.)	Penalty	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty	REMARKS
1			307				73 54	70		74 24	✓ 2nd Half Paid 1st Half Paid	OCT 16 1953 MAY 21 1953	3478 5694		37 12		37 12					
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
			307				73 54	70		74 24					37 12		37 12				

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

Arthur's Point | Kearney Heights | Opens Point

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	Sold to State Homestead Tax or No	Sold to Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total Tree and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
	(Part of Lots 3 & 4 Sec 7-140-29 & Lot 1 Sec 12-140-30)	Opens Point																			
Norman W. & Ruth D. Kingsbury		1						No		54 45			54 45		18 15				18 15		18
Anna E. & Oscar Nelson		2	That part of Lot 2					Yes		60 55	300		360 355	71 70					71 70		724
Margaret R. Odegaarden		3	That part of Lot 3					No		62 56	100		162 156		52 50				52 50		54
—	Arthur Tatleton N.W.	4	" "					No		33 30			33 30		11 10				11 10		11
Charles F. Morgan		5						No		62 56	777		839 833		287 285				287 285		287
Albert & Thomas Hoffer		6						Yes		62 55	50 50		312 305	21 20	67				88 87		89
O. E. & Della Brewer		7						No		33 30			33 30		11 10				10 9		11
		8						Yes		62 55	300		362 355	71 70					71 70		72
~~Knoll Schmidt & L. P. Bordeau~~	N.W. Merriam & Agnes H. Merriam	9						Yes		62 55	750		812 805	162 160					162 160		162
		10						Yes		40 33			40 33	8 7					8 7		8
Walter & Wilma Toosbuy	Bertha M. Martin	11	2.25 of					No		33 30			33 30		11 10				11 10		11
Roy & Della Nelson		12	Lot 1 of					No		33 30			33 30		11 10				11 10		11
		13																			
		14																			
		15																			
		16																			
		17																			
		18																			
		19																			
		20								570 535			9040 9035	336 337	470 470				794		806
										105281 19906	103611	2600	208492 19811	2925 2880	31139 29837			867	34124 31679		57816

Board of Tax Levy 1954 47

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

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 104 Rate 2.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January, 1954	Penalty	Delinquent on First Monday in January, 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																				
1			18				430	04		434	1	PAID IN FULL	MAY	22	1953	5683		434								
2			#72				1724			1724	2	PAID IN FULL	MAY	29	1953	8028		1724								
3			54				1294	12		1306	3	PAID IN FULL	MAY	16	1953	5811		1570								
4			11				262	02		264	4	PAID IN FULL	MAY	16	1953											
5	SOLD FOR TAXES		287				6876	64		6940	5	PAID IN FULL	MAY	4	1953	5287		6940								
6			#22 67				2132	16		2148	6	PAID IN FULL	MAY	29	1953	5335		2148								
7			11				264	02		266	7														266	293
8			#72				1724			1724	8														1724	1896
9			#162				3882			3882	9	PAID IN FULL	MAY	26	1953	7934		3882								
10			#8				192			192	10	PAID IN FULL	MAY	26	1953			192								
11			11				264	02		266	11	PAID IN FULL	MAY	29	1953	5337		266								
12			11				264	02		266	12	PAID IN FULL	MAY	22	1953	5675		266								
13											13															
14											14															
15											15															
16											16															
17											17															
18											18															
19											19															
20			#336 470 806				19308	104		19412	20							19412							1896	

Assessment Roll and Tax List of Real Property in the ..... of .....,

Form 3C (32) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax w Ha	Indicate Agricultural Tax a Ra	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1																							
2																							
3																							
4																							
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17																							
18																							
19																							
20																							

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 54 Mills	District No. 21 Rate 54 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22½ Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.								$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1										1															
2										2															
3										3															
4										4															
5										5															
6										6															
7										7															
8										8															
9	74	21086	3048 =	24134						9															
10	7/74	25564	8118 -	33682						10															
11		46650	11166	57816		104194 / 267490	7606		1044486 / 2548 04	11															
12						1291684			1299290	12															
13										13															
14										14															
15										15															
16										16															
17										17															
18										18															
19										19															
20										20															