

ASSESSMENT & TAX LIST
Birch Lake
1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1945

APR 18

County, Minn.,

CASS

Chas. W. Allen, Assessor of the Town of Birch Lake

According to the requirements of law, I herewith deliver to you the Assessment Books for the said

Town of Birch Lake for the year 1945, containing a list of all Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, and make return therefor to me as required by the law prescribing your duties hereto annexed.

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

L. C. PETERSON

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

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

WHEN LISTED AND ASSESSED

Sec. 272.01. 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. 272.22. 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 his personal property, including all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney. ***

2. The property of a minor, child or insane person shall be listed by the guardian of the person for whose benefit it is held in trust.

3. The property of a deceased person shall be listed by the executor or administrator.

4. The property of a corporation whose assets are in the hands of a trustee shall be listed in the town or district where the property of a body politic or corporate, by the proper agent or officer thereof.

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

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

Sec. 272.26. Where listed. Except as otherwise in this chapter provided, the property of a person shall be listed in the town, or district where owned, agent or trustee resides.

Sec. 272.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments and all personal property used by the owner for personal and domestic purposes shall be listed and assessed in the family dwelling in which the same are used and assessed in the district where the same is usually kept.

Sec. 272.29. Merchants and manufacturers. The personal property of a merchant or of a manufacturer or of a business carried on *** shall be listed in the town or district where his business is carried on ***.

Sec. 272.30. Farm property of non-resident. When the owner of real estate in this state is a non-resident, the personal property of the owner outside thereof, the same shall be listed and assessed in the town or district where the farm is situated. Provided, that if the farm is situated in the town or district where the owner resides, the same shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 272.32. Elevators, etc., on railroad. All elevators and machinery, and all other property used in the operation of a railroad, and all personal property used by the owner for personal and domestic purposes shall be listed and assessed in the place where the same are used and assessed in the district where the same is usually kept.

Sec. 272.33. Pipeline companies. The personal property of a pipeline company shall be listed and assessed in the town or district where the same is usually carried on ***.

Sec. 272.34. Estates of decedents. The personal property of a decedent shall be listed and assessed at the place of listing at the time of the death.

Sec. 272.35. Estates of minors. The personal property of a minor under guardianship shall be listed and assessed in the town or district where the guardian resides and of every other person under guardianship, in the town or district where the same is usually kept.

Sec. 272.36. 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. 272.37. Personal property received from one county, town, or district. Personal property received from one county, town, or district, shall be listed and assessed in the town or district where the same is usually kept.

Sec. 272.38. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the town or district where the same is usually kept.

Sec. 272.39. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the town or district where the same is usually kept.

Sec. 272.40. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the town or district where the same is usually kept.

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Birch Lake, Cass

Section 273.03, Minnesota Statutes 1941. Assessment; Mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall not be held responsible for any error or omission in the assessment books, complete lists of all lands or lots subject to taxation, showing the acreage, area, blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in APRIL of each year. The assessors shall meet at the office of the county auditor on a day to be fixed by the Commissioner of Taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive compensation for such service the sum of four dollars per day for each day necessarily consumed in going from his residence to the place of meeting 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.

List of Lands in the Township of Birch Lake, County of Cass, Minn., for the Year 1945, Which have Become Homesteads or Ceased to be Homesteads
 Form 24 Miller-Davis Company, Minneapolis, State Form No. 67 SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS							LANDS CEASING TO BE HOMESTEADS						
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	Number of Acres of Land
Harold & Fanny Reed	m	NW 1/4 of SW 1/4	15	140	30	40							
" "	"	SW 1/4 of SW 1/4	15	140	30	40							
" "	"	SE 1/4 of SW 1/4	15	140	30	40							
David Peterson	"	SE 1/4 of NE 1/4	18	140	30	40 38							
" "	"	NE 1/4 of SE 1/4	18	140	30	40 42							
" "	"	SW 1/4 of NW 1/4	17	140	30	25 58							
" "	"	NW 1/4 of SW 1/4	17	140	30	22 83							
" "	"	SW 1/4 of SW 1/4	17	140	30	36 85							
Glen & Blowers	m	5,400' of that part of lot 4 lying											
" "	"	m of m & s 1/4 line & all of part of lot 4 lying c. of m & s 1/4 line	27	140	30	42 80							
Fred Cline	"	S.E. 1/4 of SE 1/4	34	140	30	40							
Ray & Helen Sheldon	"	Lot 5 Sec 10 a.	18	140	30	26 02							
Edw. & Margaret Budner	"	Lot 2	10	140	30	47 25							

Assessment of

COLLECTIONS OF TAXES OF 1945, Town of Birch Lake, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1946	JUNE SETTLEMENT 1946	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 19..... to First Monday in Jan. 19.....	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19.....
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	5730 1620	5098 2717							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	22226 8828 37805 18591	37276 14806 63404 31180							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Pipe Tel.	5193 15579 1089 2077 5196	8709 26128 1742 3484 8709							
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B. & J.	1039 22269 20772 5193 13562	1742 29428 34838 8709 22644							
	186656	300614							

NAME OF OWNER

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B. & J.	TOTALS
MARCH SETTLEMENT	Un.	1039	22269		20772	5193	13502	62775
	Totals	1039	22269		20772	5193	13502	62775
JUNE SETTLEMENT	Un.	1742	29428		34838	8709	22644	97361
	Totals	1742	29428		34838	8709	22644	97361
NOVEMBER SETTLEMENT								
	Totals							
NOVEMBER to JANUARY								
	Totals							
ADDITIONS								
	Totals							
REDUCTIONS								
	Totals							

Arthur's Point

Kearney Heights

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Jamechon, Anderson + Ragatz
State of Minnesota

Lester + Carl L. Nielsen
J. P. Baettcher + Marion E. Baettcher

State of Minnesota
Theodore H. Berglund

Arthur R. Maeser

SOLD FOR TAXES

SOLD FOR TAXES

forfeited 3.84 case

1238 & 1362
1046 & 1151

1046

Arthur's Point

Kearney Heights

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Lural Woodruff
Mary S. + Willard H. Oelumson
Lural L. Woodruff
Lural Woodruff

Ransom Harrington
James W. Quinlan + Adelle Quinlan
Miles Hartigan
S. J. Zeman + C. B. Sullivan

Lural Woodruff
Ed. P. Staede

393.01

185.56
194
11.06

187.50

Arthur's Point
Kearney Heights

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

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

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

Form 4 CD - WILLIS-DATE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Ed. J. P. Staede, Robert Heike, Jr., John W. Smedberg, Evert + Dorothy Hanson, and C. Louise Hanson.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten notes on payments and delinquencies.

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

Form 4 CD - BULLOCK COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Claude H. Taylor, Edw. G. + Margaret A. Baidner, Robert Landon, Harold B. + Emma E. Cole, Melissa A. Codner, Peliana Hanson, Carl J. + Marian Mutsch, and E. O. Nagel.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for property numbers 1 through 20.

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

Form 4 CD - 1944

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Marvin V. Baker, A.R. Maeser, Emma Spencer, John O. Swanson, and Wm. Maurice.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten tax amounts and payment dates.

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

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Unala Morris State of Minnesota

K.S. Farber A.M. Schmidt

Harold Simmons Wm. Donaldson

Geo. W. Duncan

Emma A. Firestone

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

114 1917 74

H 130 2180

144 2416 94

68 1140 44

H 66 1108

H 75 1258

79 1326 52

71 1192 46

107 1796 70

60 1006 40

4271 15334 420 914

1986 JUN 2 1946 7-22 1986 30

2180 2nd Half Paid NOV 15 1946 1950 6434 1090 1090

2510 PAID IN FULL FEB 1 1946 984 2510

1378 PAID IN FULL JUN 2 1 1946 7677 1378

1238 PAID IN FULL MAR 2 5 1945 4026 1238

1866 PAID IN FULL MAR 2 5 1945 4226 1866

1046 PAID IN FULL MAR 2 5 1945 4026 1046

15754

1184 1108 1258

Arthur's Point Kearney Heights

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

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

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

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

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

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Mike Bushay
Alta R. Miel

David Kider...
Sund... Rose Woodruff

Lee Byron Stump
oral zaffer

PAID IN FULL JUL 1 6 1946 8733
1st Half Paid OCT 14 1946 1094
2nd Half Paid MAY 2 7 1946 562
1st Half Paid MAY 2 7 1946 535
2nd Half Paid OCT 14 1946 1094
1st Half Paid MAY 2 7 1946 535

SOLD FOR TAXES

65
214 857
424

PAID IN FULL AUG 2 8 1945 10394

1552 39

7346

199 75

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

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

Form 3 CD - FILL IN THIS COMPANY, MINNESOTA

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Mrs. John Hurd, James A. + Mertie Miell, John S. + Rose D. Lathrop, Carl Craven, and La Verne L. Nies.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for property #10, #14, #16, #18, #19, and #20.

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

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

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Fidelity + Deposit Co, Maryland

Walter C. Maeser Carl G. Marian Mutsch

Fidelity + Deposit Co, Maryland

John R. + Norma Blank Laura Kearns

Fowler + Younger

Velma W. + Vern Danielson Palmer

Albert O. Edlthon

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

SOLD FOR TAXES

SOLD FOR TAXES

PAID IN FULL APR 22 1946

PAID IN FULL JUL 17 1946

PAID IN FULL JUN 24 1946

2nd Half Paid NOV 6 1946

7147 774 618 765 12830 408

13238

Arthur's Point Kearney Heights

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

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Robert G. McCall + Lois L. McCall
State of Minnesota

Wm. Harvey Hannon, Thos. Stanley Hannon + Robert Christie Hannon

State of Minnesota David M. + Joyce Ribcut.

John + Grace Hatheway
Aron B. Peterson

August + Elsie Finke

John J. + Julia J. Barbeau
State of Minnesota

John J. Barbeau
Homer + Ola Cloukey

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

74 417
74 207
624

10468 136

10604

189 80

Arthur's Point
Kearney Heights

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Handwritten entries in the 'IN WHOSE NAME ASSESSED' and 'TO WHOM TRANSFERRED' columns, including names like Gerald + Hazel Sykes, Milo + Ida Naetsen, Harold + Emma Cole, Robert G. + Lois L. McCall, Edmund C. + Mathilda Thomas, Clarence C. Langeron, D. R. Zaffke, and Paul Koch.

Handwritten notes: 'This includes 12 acres Paul Koch - Line 20' and 'See lines 11 + 12'.

Handwritten tax payment records and totals, including 'PAID IN FULL' entries with dates and amounts, and summary totals like '11984'.

Vertical text on the right edge: 'Arthur's Point' and 'Kearney Heights'.

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and REMARKS. Includes handwritten entries for various property owners like 'Fed. Farm Mtg. Corp.' and 'Henry Groth'.

Arthur's Point
Kearney Heights

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Arthur's Point
Kearney Heights

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1917, Penalty, Delinquent on First Monday in January 1917, Total Delinquent Tax and Penalty, REMARKS.

L. W. Frost Edwin + Gladys Bakeberg
Lawrence Johnson
Kenneth William Thury
Lionel + Nylda Kohn

State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota

318
77 120
438
73 46 80
74 26

Arthur's Point
Keeney Heights

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Eva Gramm, Marjorie Price, Donald Button, etc.

(cont on next page)

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for balance paid, part paid, and full paid.

Arthur's Point, Kearney Heights

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for C.M. Fancher, W.C. Arthurs, The Salvation Army, W.A. Lindfors, etc.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts and payment dates.

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/4 Per Cent, Class 3.

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Elizabeth Proctorius John Laura Kearns
Earl Craven
Elizabeth Proctorius John Laura Kearns
A. R. Gritzmacher
Melvin Hallatt
Martha Schultz Ralph H. Gass
Melvin Hallatt
Kyle L. Matteson
Oscar Johnson
John A. Ashton See Ashton
A. W. Kriebs
Albert R. Gritzmacher

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

H 1120
M 331
1451
243 40 214
24554

Arthur's Point
Kearney Heights

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Clinton S. Carder
Red River Lbr. Co.
Clinton S. Carder

W. B. Carper
State of Minnesota (Contr to W. B. Carper)
State of Minnesota (Contr to O. H. Kading)
O. H. Kading

State of Minnesota (Contr to O. H. Kading)
State of Minnesota
State of Minnesota
State of Minnesota

C. S. + Zella B. Carder
State of Minnesota
State of Minnesota
C. S. + Zella B. Carder
State of Minnesota

379.24

270
233
503

8440 154

8594

Arthur's Point
Kearney Heights

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

(Cont on next page)

Arthur's Point
Kearney Heights

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Pleasant Lake Homes - Juanita C. Wales

Leonard W. + Luverne S. Bauer

H.R. + Nelle B. Craswell

Arthur's Point, Kearney Heights

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

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

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, etc.), Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, and REMARKS.

Arthur's Point
Kearney Heights

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33 1/2 Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

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

Arthur's Point

as described in Block 1, Arthur's Point, described as follows: Beginning at a point along the lake shore from the corner of Lot 3, thence in a north westerly direction and parallel to the line of Lot 3, thence N 01° 08' 00" W 108.81' to a point on the shore of the lake; thence S 89° 57' 00" W 128.77' to a point on the shore of the lake; thence along the shore of the lake to the point of beginning.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, etc.), EQUALIZED VALUES, and SOLD FOR TAXES.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, and REMARKS.

Kearney Heights

