Birch Lake

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, Minn., APR 9 1946.

Clarence Alleman Assessor of the Town of Birch Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town *for the year 1946, 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.

L. Pierson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

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

WHEN LISTED AND ASSESSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 15 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 the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d," and all real estate, which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by classes one and three "b," hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

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

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

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

Section 273.03, Minnesota Statutes 1945. 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 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. ***

Printed Real

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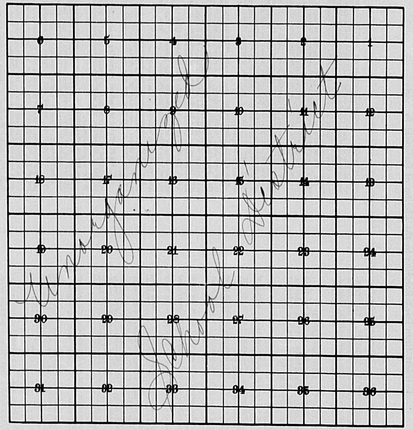
For Convenience of Auditor in Showing Boundaries of School Districts

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, 1946.

O'LEARY-BRYS COMPANY, MINNEAPOLIS

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

Note ★ Assessors will not fill these Columns

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th *day) of January, A. D. 1947, of* L. C. Peterson *, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the* Town *of* Birch Lake *in said County for the year A. D. 1946, as specified above and amounting to* ..... *Dollars*

100

Paul D. Jewell
D. C. M. *County Treasurer.*

Office of County Treasurer, Cass County, Minnesota

..... *194*

To ....., County Auditor:

Sir:—I herewith return to you the Tax List for the .....

of ..... *in said County for the year 1946, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.*

Yours respectfully,

.....

County Treasurer.

Auditor's Office, Cass County, Minnesota

I, ... *Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the* ..... *of* ..... *for the year 1946.*

WITNESS my hand and official seal, the ..... *day of* ..... *1947.*

(SEAL) ..... *County Auditor.*

Auditor's Office, Cass County, Minnesota

..... *194*

I hereby certify that on the first Monday in January 1948, I received of .....

..... *County Treasurer, the Tax List of the*

..... *of* ..... *in said County for the year 1946; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.*

(SEAL) ..... *County Auditor.*

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Birch Lake

School District No.	Valuation by School Districts: Dollars	Dollars	Value of Lands other than Town Lots including Structures Dollars	Value of Town and City Lots including Structures thereon Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	Rate of State Taxes: State Rev. Mills	State Sch'l Mills	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	Rate of County Taxes: Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	Rate of Town Taxes: Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Fire Mills	Tel Mills	Mills	Mills	Total Rate of Town Tax Mills
6w.			32302	3669	4974	40945					1.45	21.	9.3	39.8	17.1			87.2	5.	15.	1.		2.	5.			28.
											6.60																

Assessed Valuation:

Rural	Urban	P.P.	Total
35971	—	4974	40945

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

Rate of School Taxes: Local 1 Mill	Special Mills	State Loan Mills	Def. Mills	C.O. Mills	Bd Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	Taxes Levied: Local 1 Mill	Special	State Loan	Def.	C.O.	Bd.	Total School Taxes	All Other Taxes: Funds	Rate	Amounts
1.	15.		15	5.	28.7	64.7	181.35	3220.	48463		48463	16151	92706	208993	State Revenue,		
1.	30.		15.	5.	28.7	79.7	196.35	864	25927		12964	4322	24806	68884	State School,		
															Teachers Insurance,		
															State Debt—Non-Homestead,		16676
															State Debt—Homestead,		5937
															County Revenue,		85984
															County Road and Bridge,		38077
															County Welfare,		162966
															Bonds and Interest		70016
															Town Revenue,		20473
															Town Road and Bridge,		61418
															Town Drag,		40945
															Town State Loan,		
															Fire		8189
															Telephone		20473
															School Local 1 Mill,		4094
															School Special,		74382
															School State Loan,		
															Deficiency		61417
															Capital Outlay		20473
															Bond & Interest		175511
								4094	74382		61417	20473	175511	277877			7721.73

Total Levy, $ 7721.

Total Number of Acres 73

State of Minnesota, } ss.
COUNTY OF CASS

I, J. L. Pitman, 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 Taxes of the several Tax Funds levied thereon for the year A. D. 1926.

Witness my hand and official seal, this 10 day of Dec A. D. 1926

J. L. Pitman
County Auditor.

SEAL

COLLECTIONS OF TAXES OF 1947, Town OF Birch Lake, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	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,	6978	3295									
State Debt—Homestead,	1793	1778									
County Revenue,	25977	25744									
County Road and Bridge,	11507	11401									
County Welfare,	49323	48971									
County Bond and Interest,	21149	20963									
Town Revenue,	6184	6130									
Town Road and Bridge,	18551	18389									
Town Drag,	1237	1226									
Town State Loan,											
Fire	2474	2452									
Telephone	6184	6130									
School Local 1 Mill,	1237	1226									
School Special,	26574	21326									
School State Loan,											
Deficiency	18551	18389									
C.O.	6184	6130									
B+S.	35495	35184									
Total	234788	228554									

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+S.				TOTALS
MARCH SETTLEMENT	School District Rebilled Dec.	792	10526		10549	3509	20173				45496
	1/A Dec	535	16048		8024	2675	15355				47685
	Totals	1237	26574		18551	6184	35495				88041
JUNE SETTLEMENT	School District No. Dr. a	1030	15450		15450	5150	29560				66640
	" " " Dr. Na	196	5876		2939	980	5624				15615
	Totals	1226	21326		18389	6130	35184				82255
NOVEMBER SETTLEMENT	School District No.										
	Totals										
NOVEMBER to JANUARY	School District No.										
	Totals										
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 1000s)	No. School District	Indicate Homestead Tax or No	Indicate Agricultural 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)	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 Equalized by the Board of Review (Dollars)	Total Assessed Value (Dollars)	Final Equalized Value (Dollars)
1	Arthur R. Maser		NE ¼ of NE ¼	1	114	30	44.10				120			120		40				40	56	
2	Jamieson, Anderson & Ragaty		NW ¼ of NE ¼				45.9				120			120		40				40	56	
3	" " "		SW ¼ of NE ¼				40				120			120		40				40	56	
4	Arthur O. Miller		SE ¼ of NE ¼				40				120			120		40				40	56	
5																						
6	Jamieson, Anderson & Ragaty		NE ¼ of NW ¼				45.07				120			120		40				40	56	
7	" " "		NW ¼ of NW ¼				45.57				120			120		40				40	56	
8	" " "		SW ¼ of NW ¼				40				120			120		40				40	56	
9	" " "		SE ¼ of NW ¼				40				120			120		40				40	56	
10																						
11	" " "		NE ¼ of SW ¼				40				210			210		70				70	98	
12	" " "		NW ¼ of SW ¼				40				210			210		70				70	98	
13	Arthur R. Maser		~~SW ¼ of SW ¼~~ Lot 6				38.30				120			120		40				40	56	
14	Lakeland Farms Inc.		~~SE ¼ of SW ¼~~ " 5				21.90				375			375		125				125	175	
15																						
16	Arthur O. Miller		NE ¼ of SE ¼				40				150			150		50				50	70	
17	Jamieson, Anderson & Ragaty		NW ¼ of SE ¼				40				500	3400	150	4050	133	1350			50	1350	1183	
18	Lakeland Farms Inc.		~~SW ¼ of SE ¼~~ Lot 4				16.45				375	6600		6975	125	2325				2325	1275	
19	Walter C. Maser		~~SE ¼ of SE ¼~~ " 3				29.25				410	1600		2010	137	670				670	724	
20																						
							605.23				4631	7600	150	12381	4097 / 1964				50		4127	
											3310	11600	150	15060		~~5020~~			50	5020		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 18.75 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes				Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	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.	$ cts.	$ cts.		
1	SOLD FOR TAXES	56					1016	36						1052	1													1052			
2	SOLD FOR TAXES	56					1016	36						1052	2													1052			
3	SOLD FOR TAXES	56					1016	36						1052	3													1052			
4	SOLD FOR TAXES	56					1016	36						1052	4													1052			
5															5																
6	SOLD FOR TAXES	56					1016	36						1052	6													1052			
7	SOLD FOR TAXES	56					1016	36						1052	7													1052			
8	SOLD FOR TAXES	56					1016	36						1052	8													1052			
9	SOLD FOR TAXES	56					1016	36						1052	9													1052			
10															10																
11	SOLD FOR TAXES	98					1778	64						1842	11													1842			
12	SOLD FOR TAXES	98					1778	64						1842	12													1842			
13	SOLD FOR TAXES	56					1016	36						1052	13													1052			
14	SOLD FOR TAXES	175					3174	116						3290	14													3290			
15															15																
16	SOLD FOR TAXES	70					1270	46						1316	16													1316			
17	SOLD FOR TAXES	1183					21454	780						22234	17													22234			
18	SOLD FOR TAXES	1275					23122	842						23964	18													23964			
19	SOLD FOR TAXES	724					13130	478						13608	19													13608			
20															20																
		4127					74886	2714						77564																	

Form 4 CD

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1	Tamechow, Anderson - Ragsty		~~NE¼ of NE¼~~	Lot 1	2140	3o	38.06	2	NO	NO	210			210		70						
2	State of Minnesota		~~NW¼ of NE¼~~	" 2							150			150		50				50	70	
3			SW¼ of NE¼																			
4			SE¼ of NE¼																			
5																						
6	Lu Verne & Carl L. Nielsen		~~NE¼ of NW¼~~	" 3			28.21		NO	NO	198			198		66						
7	" " "		~~NW¼ of NW¼~~	" 4			46.35		NO	NO	141			141		47				47	66	
8	State of Minnesota		~~SW¼ of NW¼~~	" 5							120			120		40				40	56	
9	State of Minnesota		~~SE¼ of NW¼~~	" 6																		
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	Theodore H. Berglund		NW¼ of SW¼				40		NO	NO	168			168		56				40	56	
13	State of Minnesota		SW¼ of SW¼								120			120		40						
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	State of Minnesota		NE¼ of SE¼																			
17	State of Minnesota		~~NW¼ of SE¼~~	" 7																		
18	State of Minnesota		~~SW¼ of SE¼~~	" 8																		
19	Arthur R. Maeser		~~SE¼ of SE¼~~	" 9			40.75		NO	NO	168			168		56				40	56	
20											120			120		40						
							201.37				912			912		304				217	304	
											651			651		217						

Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 46 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Dollars	Dollars	Dollars	Dollars	Dollars	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.60 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	SOLD FOR TAXES		70				12.70	46			1316	1													
2												2													
3												3													
4												4													
5												5													
6	SOLD FOR TAXES		66				11.96	44			1240	6											1240		
7	SOLD FOR TAXES		56				10.16	36			1052	7											1052		
8												8													
9												9													
10												10													
11												11													
12			56				10.16	36			1052	12	PAID IN FULL APR 18 1947		4589		1052 ✓								
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19	SOLD FOR TAXES		56				10.16	36			1052	19											1052		
20												20													
			304				55.14	198			5712														

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Indicate Homestead Tax by ✓	Indicate Non-Homestead Tax by ✓	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)
	State of Minnesota		1	NE ¼ of NE ¼	8	140	30																
	State of Minnesota		2	NW ¼ of NE ¼																			
	State of Minnesota		3	SW ¼ of NE ¼																			
	State of Minnesota		4	SE ¼ of NE ¼																			
			5																				
	Lural L. Woodruff		6	NE ¼ of NW ¼				40				205			205	41					41	57	
	" " (per letter to Wm. Jan 20)		7	NW ¼ of NW ¼				40				405			405	81					81	113	
	Lural C. Woodruff		8	SW ¼ of NW ¼				40				399			399		133				133	186	
	" "		9	SE ¼ of NW ¼				40				165			165		55				55	77	
			10																				
	LaVerne & Carl L. Nelson		11	NE ¼ of SW ¼				40				225			225		75				75	105	
	Lural L. Woodruff		12	NW ¼ of SW ¼				40				159			159		53				53	74	
	Frank Bergquist		13	SW ¼ of SW ¼				40				120			120		40				40	56	
	LaVerne & Carl L. Nelson		14	SE ¼ of SW ¼				40				270			339		113				113	149	
			15																				
	State of Minnesota		16	NE ¼ of SE ¼																			
	State of Minnesota		17	NW ¼ of SE ¼																			
	LaVerne & Carl L. Nelson		18	SW ¼ of SE ¼				40				150			150		50				50	70	
	" "		19	SE ¼ of SE ¼				40				150			150		50				50	70	
			20																				
								480				2142			2211	170	787					957	
												2948	69		2317	122	569				691		

Valuations by School Districts as Equalized by Department of Taxation

	District No. ..... Rate ..... Mills	District No. ..... Rate 19.55 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes				Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ 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		H 57				1034							1034	6	2nd Half Paid JUN 26 1947 / 2nd Half Paid NOV - 3 1947	9844		1542								
7		H 113				2050							2050	7	1st Half Paid JUN 26 1947 / 2nd Half Paid NOV - 3 1947	17141										
8		186				3374	122						3496	8	2nd Half Paid OCT 22 1947 / 1st Half Paid JUN 4 1947	7879		2491								
9		77				1396	50						1446	9	2nd Half Paid OCT 22 1947 / 1st Half Paid JUN 4 1947	7507				247						
10														10												
11	SOLD FOR TAXES	105				1904	70						1974	11										1974	2171	
12		74				1342	48						1390	12	2nd Half Paid OCT 22 1947 / 1st Half Paid JUN 4 1947	1052 / 7879		695		695						
13	SOLD FOR TAXES	56				1016	36						1052	13										1052		
14	SOLD FOR TAXES	149				2702	98						2800	14										2800	3080	
15														15												
16														16												
17														17												
18	SOLD FOR TAXES	70				1270	46						1316	18										1316	1448	
19	SOLD FOR TAXES	70				1270	46						1316	19										1316	1448	
20														20												
		H 1429 / 757				17358	516						17874													

Assessment Roll and Tax List of Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1946.

Form 6 CD WILLIS-BURR COMPANY, MINNEAPOLIS

	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	Indicate Homestead Tax or No	Indicate Agricultural 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)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $6,000 25% (Dollars)	ALL OTHER: Over $6,000 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			N E ¼ of N E ¼																			
2			N W ¼ of N E ¼																			
3			S W ¼ of N E ¼																			
4			S E ¼ of N E ¼																			
5																						
6			N E ¼ of N W ¼																			
7			N W ¼ of N W ¼																			
8			S W ¼ of N W ¼																			
9			S E ¼ of N W ¼																			
10																						
11			N E ¼ of S W ¼																			
12			N W ¼ of S W ¼																			
13			S W ¼ of S W ¼																			
14			S E ¼ of S W ¼																			
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																						

	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)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1													1													
2													2													
3													3													
4													4													
5													5													
6													6													
7													7													
8													8													
9													9													
10													10													
11													11													
12													12													
13													13													
14													14													
15													15													
16													16													
17													17													
18													18													
19													19													
20													20													

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD

	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)	Not School District	Indicate Homestead Tax by Yes or No	Indicate Agricultural Tax 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 as Equalized by the Board of Review	Total Assessed Value	Final Equalized Value
								Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Lural Woodruff		~~NE¼ of NE¼~~ Lot 1	4	143		45.90					180			180	36						36	50
2	Mary E. & Willard H. Osburneen		~~NW¼ of NE¼~~ " 2				40.09					135			135	27						27	38
3	" "		~~SW¼ of NE¼~~ " 7				17.50					168	200		368	40	56					96	110
4	Lural L. Woodruff		~~NW¼ of SE¼~~ Lot 8 ~~SW¼ of SE¼~~ (Lots 15&1)				12.25					85	355		440	88						88	96
5	Lural Woodruff		~~SE¼ of NE¼~~ Lot 8				9.25					75	360		435		145					145	165
6			~~NE¼ of NW¼~~ Lot 3				46.27					186			186		62					62	87
7	State of Minnesota		~~NW¼ of NW¼~~ " 4																				
8	State of Minnesota		~~SW¼ of NW¼~~ " 5																				
9	Lancom Harrington		~~SE¼ of NW¼~~ " 6				38.85					159			159		53					53	74
10	James H. Quinlan & Adelle Quinlan		N½ of Lot 11 ~~SW¼ of SE¼~~				12.50					120	351		471	60	57					117	127
11	Miles Harrison		~~NE¼ of SW¼~~ 11				12.50					120	393		513	60	71					131	141
12	S. J. Zimmer & C. B. Sullivan		~~NW¼ of SW¼~~ Lot 12				54.10					252			252		84					84	117
13			SW¼ of SW¼																				
14			SE¼ of SW¼																				
15	Arpee Trustees Stockholders		(Lot 1 of Lots 5)				75	Taxed				21			21		7					7	
16	Lural Woodruff		~~NE¼ of SE¼~~ Lot 9				39.50					174	75		249		83					83	106
17			NW¼ of SE¼																				
18	Ed. J. P. Starks	Estate Dr. Arnett & Woodruff	~~SW¼ of SE¼~~ " 10				58.30					290			290	58						58	81
19			SE¼ of SE¼																				
20																							
							393.01					2725 / 2125	1724		4449 / 4169	454 / 468	730 / 723					1184 / 1191	
												1947	1734		3678	869	611					980	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 (Birch Lake) Rate 18.35 Mills	District No. 2 (Birch Lake) Rate 19.25 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes		Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1		H 50				906					906	1st Half Paid 2nd Half Paid	JUN 26 1947 NOV - 3 1947	9841 12141		453 ✓		4.53							
2		H 38				690					690	PAID IN FULL	OCT 14 1947					2.06							
3		H 54	56			1100 980	36				1136 980	PAID IN FULL	OCT 14 1947												
4		H 91				1650					1650	1st Half Paid 2nd Half Paid	JUN 26 1947 NOV - 3 1947	9841 12141		825 ✓		8.25							
5		155				2810	102				2912	1st Half Paid 2nd Half Paid	OCT 22 1947	11252 11679		1456 ✓		14.56							
6		87				1578	58				1636	1st Half Paid 2nd Half Paid	JUN 26 1947 NOV - 3 1947	9841 12141		818		8.18							
7																									
8																									
9		74				1342	48				1390	PAID IN FULL	MAY 26 1947	6678		1390 ✓									
10		H 70	57			1120 1270	38				1158 1270	Balance Paid Balance Paid	Dec 5 1947 Dec 29 1947	12854 7543		1073		13.55 10.73							
11		H 70	71			1394 1270	46				1440 1270	1st Half Paid 2nd Half Paid	JUN 27 1947 SEP - 2 1947	9876 10777		1333		13.33							
12		117				2122	78				2200	PAID IN FULL	JAN 10 1947	57	22.00										
13																									
14																									
15		7				126	04				130	PAID IN FULL	JUL 31 1947	10453				1.30							
16		106				1922	70				1992	1st Half Paid 1st Half Paid	OCT 22 1947 JUN 4 1947	11522 7879		996 ✓		9.96							
17																									
18		H 81				1468					1468	PAID IN FULL	APR - 8 1947	4804		1468 ✓									
19																									
20																									
		H 454 H 468	730 723			a 181.34 a 364																			
		1300	1454	1184		21798	480				22278														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD — Miles Date Company, Minneapolis

	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	Indicates Homestead Yes or No	Indicates 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 (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		N E ¼ of N E ¼ Lot 3	5	140	30		Zm														
2	State of Minnesota		N W ¼ of N E ¼ " 4																			
3	State of Minnesota		S W ¼ of N E ¼ " 5																			
4	State of Minnesota		S E ¼ of N E ¼ " 6																			
5																						
6	State of Minnesota		N E ¼ of N W ¼																			
7	State of Minnesota		N W ¼ of N W ¼																			
8	State of Minnesota		S W ¼ of N W ¼																			
9	State of Minnesota		S E ¼ of N W ¼																			
10																						
11	State of Minnesota		~~N E ¼ of S W ¼~~ Lot 7																			
12	State of Minnesota		~~N W ¼ of S W ¼~~ " 8																			
13	State of Minnesota		~~S W ¼ of S W ¼~~ " 9																			
14	C. A. Horgan	Nicholas Warhol	~~S E ¼ of S W ¼~~ " 10				10.50	UM	no	yes	63 45			63 45		21 15				15	21	
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																						
							10.50				63 45			63 45		21 15				15	21	

	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)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.66 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1												
2												2												
3												3												
4												4												
5												5												
6												6												
7												7												
8												8												
9												9												
10												10												
11												11												
12												12												
13												13												
14		21				380	14				394	~~Paid in full~~	MAY 26 1947	6481		394								
15												15												
16												16												
17												17												
18												18												
19												19												
20												20												
		21				380	14				394													

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	Sec. School District	Indicate Homestead Tax or No	Indicate Agricultural 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)	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)
	State of Minnesota		~~NE¼ of NE¼~~ Lot 1		C	140	30															
2	Vincent S. Lake	Emma + Mary Sa Crosse	~~NW¼ of NE¼~~ .. 2				4.73	MM	MP	MO	170	595		765	153					153	167	
3	Jo. T. Benjamin	Ed Sperber + Roy Simpson	SW¼ of NE¼				41.42	MM	MO	MO	120			120		40				40	86	
4	State of Minnesota		SE¼ of NE¼																			
5																						
6	Patricia J. Snyder	Ralph J. + Gertie Snyder	~~NE¼ of NW¼~~ .. 3				37.50	MM	MP	MO	175	175		350	40	50				90	104	
7	George Thomas		~~NW¼ of NW¼~~ .. 6				3.80	MM	MO	MO	60	30		90		30				30	38	
8	State of Minnesota		SW¼ of NW¼ .. 5																			
9	~~State of Minnesota~~	W C + Elizabeth M. Reed	~~SE¼ of NW¼~~ .. 4																			
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	State of Minnesota		NW¼ of SW¼																			
13	Albert Thomas		SW¼ of SW¼				32.08	MM	MO	MP	96			96		32				32	45	
14	Walter + Mary Hecker		SE¼ of SW¼				39.70	MM	MP	MO	165	420		585	117					117	130	
15																						
16	State of Minnesota		NE¼ of SE¼																			
17	State of Minnesota		NW¼ of SE¼ Land was to state 9 Mean for first time																			
18	State of Minnesota		SW¼ of SE¼																			
19	State of Minnesota		SE¼ of SE¼																			
20																						
							185.23				1102	1220		2322	351	189				540		
											786	1220		2006	310	152				462		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 15.75 Mills (Dollars)	District No. 2 Rate 15.75 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption .....Mills ($ cts.)	State Tax on Non-Homestead 6.60 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																									
2			H 167				3280					3280 ✓	PAID IN FULL	FEB 10 1947	1505	3280									
~~Sold for Taxes~~			56				1016	36				1052 ✓	PAID IN FULL	JUL 22 1947	10340				10.52	21					
4																									
5																									
6		H 54	30				980	34	n.a.			1014 ✓	1st Half Paid	MAY 26 1947	7058		978	50 RNA							
												980 ✓	2nd Half Paid	OCT 23 1947	11864			490 OL	4.98						
7		38					690	26				716 ✓	1st Half Paid	MAY 27 1947	7067		358								
													2nd Half Paid	OCT - 9 1947	11272				3.58						
8																									
9																									
10																									
11																									
12																									
13		45					816	30				846 ✓	PAID IN FULL	JUN - 3 1947	7630		846								
14		H 130					2358					2358 ✓	PAID IN FULL	MAY 19 1947	6088		2356								
15																									
16																									
17																									
18																									
19																									
20																									
		H 184	161																						
		24	15																						
		323	217	540		a	5860					10248													
						n.a.	4262																		
							10122		126																

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	Sec. School District	Indicate Agricultural Tax or No	Indicate Agricultural 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)	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	State of Minnesota	Mary Helen Allen Trustee	NE ¼ of NE ¼	7	140	30																	
2	State of Minnesota		NW ¼ of NE ¼																				
3	G. E. Hale — Hale		SW ¼ of NE ¼				40			nn	no	no	128			128		56				40	56
4	State of Minnesota	Mary Helen Allen Trustee	SE ¼ of NE ¼																				
5																							
6	Walter & Mary Hicker		NE ¼ of NW ¼				40			nn	yes	no	160			160	32					32	45
7	Mary Trexler		NW ¼ of NW ¼				32	30		nn	yes	yes	185	140		325	65					65	80
8	State of Minnesota	Walter & Mary Trexler	SW ¼ of NW ¼				32	30		nn	yes	no	120			120	24					24	34
9	John H. & Anna M. Holbrook	Joseph & Mary Kathryn	SE ¼ of NW ¼ less Ry. Rs. Dy.				40			nn	yes	no	115			115	23					23	32
10																							
11	Paige M. & Kathryn Hogue		NE ¼ of SW ¼				40			nn	yes	no	115			115	23					23	32
12	State of Minnesota		NW ¼ of SW ¼																				
13	Arnold G. & Marie Harders	Joseph & Mary Kathryn	SW ¼ of SW ¼				30	35		nn	yes	no	183	740		923	100	141				241	255
14	John H. & Anna M. Holbrook	Paige M. & Kathryn Hogue	SE ¼ of SW ¼				40			nn	yes	no	290	150		440	88					88	111
15																							
16	State of Minnesota	Mary Helen Allen Trustee	NE ¼ of SE ¼																				
17	G. E. Hale		NW ¼ of SE ¼				40			nn	no	no	120			120		56				40	56
18	Joseph Burchwell, Jr.		SW ¼ of SE ¼				40			nn	no	no	120			120		56				40	56
19	State of Minnesota		SE ¼ of SE ¼																				
20																							
							57	95				2139	1030		3169	448	309				757	
												1528	1030		2558	355	261				616		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Dollars	District No. ..... Dollars	District No. ..... Dollars	Rate and Tax Less Homestead Exemption ..... Mills $ cts.	State Tax on Non-Homestead 6.60 Mills $ cts.	Total General Tax $ cts.	Special Taxes $ cts.	Special Taxes $ cts.	Total Taxes $ cts.	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1947 $ cts.	June Settlement 1947 $ cts.	Penalty $ cts.	November Settlement 1947 $ cts.	Penalty $ cts.	Collections to First Monday in January 1948 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1948 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1																									
2																									
3	SOLD FOR TAXES	56			10.16	36				1052													1052		
4																									
5																									
6		H 45			8.16					8.16	PAID IN FULL	MAY 30	1947		6088		8.16								
7		H 80			14.50					14.50	PAID IN FULL	MAY 8	1947		6535		14.50								
8		H 34			6.16					6.16													6.16	6.78	
9		H 37			5.80					5.80	PAID IN FULL	MAY 26	1947		7069		5.80								
10																									
11		H 37			5.80					5.80	PAID IN FULL	MAY 26	1947		7069		5.80								
12																									
13		H 114	141		27.62 / 20.68	44				20.68	PAID IN FULL	APR 21	1947		4436		14.38								
14		H 111			20.12					20.12	PAID IN FULL	MAY 26	1947		7069		20.12								
15																									
16																									
17	SOLD FOR TAXES	56			10.16	36				1052													1052		
18		56			10.16	36				1052	PAID IN FULL	JAN 30	1947		1327		10.52								
19																									
20																									
		H 448 / 160 / 612	141 / 141	757	Cy. 111.70 / Rd. 27.68 / 139.38	202				141.40															

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	Sec. School District	Indicate Homestead by Yes or No	Indicate Agricultural Property 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
1			NE¼ of NE¼	8	140	30																
2			NW¼ of NE¼																			
3			SW¼ of NE¼																			
4			SE¼ of NE¼																			
5																						
6	~~Chas. T. Adams, Supply Lucas~~ Chas. A. Jones		~~NE¼ of NW¼~~ Lot 1				32.10	NW	no	no	120			120		40				40	56	
7	State of Minnesota		NW¼ of NW¼																			
8	~~State of Minnesota~~		SW¼ of NW¼				40		yes	yes	170			170	24					24	34	
9	Grant O. Palmer, Frank M. Kline, Lydia L. Stauffer		~~SE¼ of NW¼~~ .. 2				33.80	NW	no	~~yes~~	240	150		390		130				130	162	
10																						
11	Wm. Anna Drefke		NE¼ of SW¼				40	NW	yes	yes	120			120	24					24	34	
12	" " "		NW¼ of SW¼				40	NW	yes	yes	305	240		545	109					109	133	
13	Wm. Drefke		SW¼ of SW¼				40	NW	yes	yes	185			185	37					37	52	
14	Esther Ruth Branson		SE¼ of SW¼				40	NW	no	no	120			120		40				40	56	
15	~~Supply Lucas Homestead~~ ~~Chas. T. Adams~~		N½ sec. 9 Lot 4				9	NW	yes	yes	45			45		15				15	21	
16	Ralph & Jean Johnston		~~NE¼ of SE¼~~ N. 9 sec. Lot 4 line				40	NW	yes	yes	120			120	24					24	34	
17	Harlow Madison		~~NW¼ of SE¼~~ Lot 3				56.50	NW	yes	yes	198			198		66				66	92	
18	Esther Ruth Branson		SW¼ of SE¼				40	NW	yes	yes	120			120		40				40	56	
19	Ralph & Jean Johnston		SE¼ of SE¼				40	NW	yes	yes	215	175		390	78					78	95	
20																						
							451.40				2674	865		3539	382	143				627	828	
											1908	565		2473	296	331						

	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	Rate and Tax Less Homestead Exemption Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																							
2																							
3																							
4																							
5																							
6		56				10 16	36			1052	PAID IN FULL	MAY 26 1947	6481		1052								
7																							
8		H 34				6 16				6 16													
9		162				29 38	106 40			30 44	Balance Paid	FEB 3 1947	944	748							616	678	
10												AUG 23 1947	10654				22 76	39					
11		H 34				6 16				6 16	PAID IN FULL	JAN 27 1947	934	616									
12		H 133				24 12				24 12	PAID IN FULL	JAN 27 1947	934	2412									
13		H 57				9 44				9 44	PAID IN FULL	JAN 27 1947	934	944									
14	SOLD FOR TAXES	56				10 16	36			1052											1052		
15		21				3 80	14			3 94	PAID IN FULL	MAY 26 1947	6481		394								
16		H 34				6 16				6 16	PAID IN FULL	MAY 28 1947	7110		616								
17		92				16 68	60			17 28	PAID IN FULL	APR - 8 1947	4561		1728								
18	SOLD FOR TAXES	56				10 16	36			1052											1052		
19		H 95				17 22				17 22	PAID IN FULL	MAY 28 1947	7110		1722								
20																							
		W 384 NW 443 825				149 60	2 88			152 48													

Form 4 CD

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	Range	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 (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Ed. & L. Steele / James L. Irene M. Dewell		NE¼ of NE¼	9	140	30	40	2	no	no	350	395		845	169					169	189	
2	" "	" "	~~NW¼ of NE¼~~ Lot 1				35		no	no	210			210	42					42	89	
3	" "	" "	SW¼ of NE¼				40		no	no	145			145	29					29	41	
4	" "	" "	SE¼ of NE¼				40		no	no	250			250	50					50	70	
5																						
6	Robert Hicks, Jr.		~~NE¼ of NW¼~~ .. 2				23.70		no	~~no~~	90			90		30				30	42	
7	Thos. J. & Florina E. Block		~~NW¼ of NW¼~~ .. 3				37.50		no	no	180			180		60				60	84	
8			SW¼ of NW¼																			
9	Robert Hicks, Jr.		SE¼ of NW¼				40		no	~~no~~	120			120		40				40	56	
10																						
11	~~John H. Smedberg~~ Opal H. Smedberg		NE¼ of SW¼				40		no	no	120			120	24					24	34	
12	" "	" "	NW¼ of SW¼				40		no	no	165	165		330	66					66	79	
13	Everet & Dorothy Hanson		SW¼ of SW¼				40		no	no	175	80		255	51					51	65	
14	" "	" "	~~SE¼ of SW¼~~ Lot 4				35.60		no	no	105			105	21					21	29	
15																						
16	Alfred & Ethel Hanson / C. Louise Hanson		NE¼ of SE¼				40		no	no	255			255		85				85	119	
17	" "	" "	NW¼ of SE¼				40		no	no	87			87		29				29	40	
18	" "	" "	~~SW¼ of SE¼~~ .. 5				21.10		no	no	69			69		23				23	32	
19	" "	" "	~~SE¼ of SE¼~~ .. 6				39.25		no	no	154	83		237		79				79	100	
20																						
							552.15		1		3226	923		4149	566	173					1039	
											3275	923		3998	452	346				798		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Upper Rate 81.8 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.60 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		4.189				3428					3428	1 PAID IN FULL	APR - 8 1947											
2		4.59				1070					1070	2 PAID IN FULL	APR - 8 1947	4864		66 12								
3		4.41				744					744	3 PAID IN FULL	APR - 8 1947											
4		4.70				1270					1270	4 PAID IN FULL	APR - 8 1947											
5												5												
6	SOLD FOR TAXES	42				762	28	9 years			790	6 Part Paid / Balance Paid	JUN 10 1947 / AUG 30 1947	8157 / 10281		42 24		36 6						Balance. 8-30-47
7		84				1524	56				1580	7 PAID IN FULL	JUN 10 1947	8158		1580								
8												8												
9	SOLD FOR TAXES	56				1016	36	23 years			1052	9 Part Paid / Balance Paid	JUN 10 1947 / AUG 30 1947	8157 / 10281		57 6		42 6						Balance. 4-7-48
10												10												
11		4.34				616					616	11 2nd Half Paid / 1st Half Paid	OCT 15 1947 / JUN 11 1947	11367				10 24					
12		4.79				1432					1432	12 2nd Half Paid / 1st Half Paid	OCT 15 1947 / JUN 11 1947	8220		1024							
13	SOLD FOR TAXES	4.65				1178					1178	13										11 78		
14	SOLD FOR TAXES	4.39				526					526	14										526		
15												15												
16		119				2158	78				2236	16 PAID IN FULL	MAR 19 1947											
17		40				726	26				752	17 PAID IN FULL	MAR 19 1947		38 00	54 70								
18		32				580	22				602	18 PAID IN FULL	MAR 19 1947											
19		100				1814	66				1880	19 PAID IN FULL	MAR 19 1947											
20												20												
		N. 566 / 173 / 1039				18844	312				19156													

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD

	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	Tax School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Tree and Full Value (Dollars)	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	Claude H. Taylor	Harold D. + Agnes Anderson	N. acre of Lot 1 ~~NE¼ of NE¼~~	10	146	30	2.0	2a	MM	yp	60			60		20				20	28	
2	Edw. H. + Margaret A. Bardon	"	~~NW¼ of NE¼~~ } Lot 2				47.25	MM	yp	yp	280	695		975	183					183	205	
3			~~SW¼ of NE¼~~ }																			
4			SE¼ of NE¼																			
5	~~Robert Lyshaw~~	Harold D. + Agnes Anderson	S. 4.70 acs of Lot 1				4.70	MM	MM	yp	141	15		156		52				52	71	
6	Harold B. + Emma B. Cole		NE¼ of NW¼ " 3				33.25	MM	yp	yp	130			130	26					26	36	
7	" " "		NW¼ of NW¼				40	MM	yp	yp	160			160	32					32	45	
8	" " "		~~SW¼ of NW¼~~ " 1				31.10	MM	yp	yp	255	500		755	151					151	171	
9			SE¼ of NW¼ "																			
10																						
11	Carl J. + Marion Mutsch	Harold Wm. + Doris L. Hallett	NE¼ of SW¼ } Lot 5				45	MM	yp	yp	400	365		765	153					153	185	
12			NW¼ of SW¼ }																			
13	Liliana Olsen	Harold Wm. + Doris L. Hallett	SW¼ of SW¼				39	MM	MM	yp	120	15		135		45				45	61	
14	Carl J. + Marion Mutsch	"	~~SE¼ of SW¼~~ " 6				26.95	MM	yp	yp	120	170		290	58					58	68	
15																						
16	E. O. Nagel		~~NE¼ of SE¼~~ " 9				46.60	MM	yp	yp	180			180	36					36	50	
17			NW¼ of SE¼																			
18	Carl + Marion Mutsch	Harold Wm. + Doris L. Hallett	~~SW¼ of SE¼~~ " 7				28.75	MM	yp	MM	75			75	15					15	21	
19	" " "		~~SE¼ of SE¼~~ " 8				39.95	MM	yp	MM	125			125	25					25	25	
20																						
							436.55				2860			4560	816	160					976	
											2046	1700		3746	699	117				796		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.60 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		28			508	18			526	PAID IN FULL	JUL 1 1947	10263				526 08						
2		H 205			3718				3718	PAID IN FULL	MAY 26 1947	6480		3718								
3																						
4																						
5		71			1288	48			1336	PAID IN FULL	JUL 11 1947	10174				1336 27						
6		H 36			652				652	2nd Half Paid / 1st Half Paid	SEP 16 1947 / MAY 12 1947											
7		H 45			816				816	2nd Half Paid / 1st Half Paid	SEP 16 1947 / MAY 12 1947	1826 / 5297		2285		2285						
8		H 171			3102				3102	2nd Half Paid / 1st Half Paid	SEP 16 1947 / MAY 12 1947											
9																						
10																						
11		H 185			3354				3354	1st Half Paid / 2nd Half Paid	MAY 9 1947 / OCT 25 1947											
12																						
13		61			1106	40			1146	1st Half Paid / 2nd Half Paid	MAY 9 1947 / OCT 25 1947	5147 / 1604		2867		2867						
14		H 68			1234				1234	1st Half Paid / 2nd Half Paid	MAY 9 1947 / OCT 25 1947											
15																						
16		H 50			906				906	1st Half Paid	MAY 28 1947	7115		906								
17																						
18		H 21			380				380	1st Half Paid / 2nd Half Paid	MAY 9 1947 / OCT 25 1947	5147 / 1604		507								
19		H 35			634				634	1st Half Paid / 2nd Half Paid	MAY 9 1947 / OCT 25 1947											
20																						
		H 776 / 200 / 976			17698	106			17804													

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Indicate Homestead Tax or No	Indicate Additional 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)	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	State of Minnesota		NE¼ of NE¼	11	140	30			2w														
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	State of Minnesota		SE¼ of NE¼																				
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	State of Minnesota		NW¼ of NW¼																				
8	State of Minnesota		~~SW¼ of NW¼~~ Lot 1																				
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	State of Minnesota		NE¼ of SE¼																				
17	State of Minnesota		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	William & Catherine L. Johnston		SE¼ of SE¼				40		NW NW NW			~~202~~ 145	50		~~252~~ 195		~~84~~ 65				65	84	
20																							
							40					~~202~~ 145	50		~~252~~ 195		~~84~~ 65				65	84	

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes		Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ 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	SOLD FOR TAXES	84					1524	56				1580	19											1590		
20													20													
		84					1524	56				1580														

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Area	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)	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				12 14.30																
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5	Marvin V. Baker	(now Agnes Bank)	Lot 1 [illegible]				4.55	MM	NO	NO		335	25		360		120				120	164	
6			NE¼ of NW¼																				
7	A. R. Mercer		~~NW¼ of NW¼~~ Lot 2				1.25	MM	NO	NO		45			45		15				15	21	
8	State of Minnesota		~~SW¼ of NW¼~~ " 3																				
9	Emma Spencer		~~SE¼ of NW¼~~ " 4				1.95	MM	NO	NO		143			183		61				61	85	
10	Minnie H. Peck & Douglas [illegible]		[illegible] (Lot 1 of Agnes Bank)																				
11			NE¼ of SW¼																				
12	John O. Swanson		~~NW¼ of SW¼~~ " 5				4.25	MM	NO	NO		207			207		69				69	96	
13	Clarence & Evelyn Allsman		SW¼ of SW¼				40	MM	NO	NO		120			120	24					24	34	
14	Wm. Morris	Adam & Anna Dominick	~~SE¼ of SW¼~~ " 6				2.25	MM	NO	NO		135	66		201		67				67	86	
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							
							19.75					1432	91		1523	24	451					485	
												1025	91		1116	24	332				356		

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	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											1												
2											2												
3											3												
4											4												
5		164				2974	108			3082	PAID IN FULL	JAN 31 1947	1334	3082									
6											6												
7	SOLD FOR TAXES	31				380	14			394	7										394		
8											8												
9		85				1542	56			1598	9	1st Half Paid JUN 9 1947	8155		799			799					
10											10	2nd Half Paid OCT 29 1947	11477										
11											11												
12		96				1740	64			1804	12												
13		H 34				616				616	13	2nd Half Paid OCT 30 1947	11474										
												1st Half Paid APR 30 1947	5024		308		308				M 04	1984	
14		85				1542	56			1598	14	PAID IN FULL FEB 27 1947	2240	1598									
15											15												
16											16												
17											17												
18											18												
19											19												
20											20												
		H 34 / 451 / 485				8794	298			9092													

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Indicate if Homestead Yes or No	Indicate if 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 (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	13	140	30			2n														
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6	Ursula Morrison	Morris W. Damp	~~NE¼ of NW¼~~ Lot 1				23	50	MM	NO	yes	244 177			244 177		89				59	82	
7	State of Minnesota		NW¼ of NW¼																				
8	K. L. Forbes		SW¼ of NW¼				40		MM	yes	yes	345 246	275		575 515		183				183	122	
9	A. M. Schmidt		~~SE¼ of NW¼~~ " 2				41	30	MM	NO	yes	276 276	102		378 318				186		186	125	
10																							
11	Harold Simmons	Sophia Hoke	NE¼ of SW¼				40		MM	yes	yes	126 126	34		160 160		32				32	42	
12	Wm. Donaldson		NW¼ of SW¼				40		MM	yes	yes	195 195			195 195		39				39	52	
13	" "		SW¼ of SW¼				40		MM	yes	yes	285 285			285 285		57				57	80	
14	Geo. H. Duncan		SE¼ of SW¼				40		MM	NO	yes	159 159			159 159				53		53	74	
15																							
16	Emma A. Firestone	Wayne Firestone	~~NE¼ of SE¼~~ " 4				47	30	MM	NO	yes	180 180			180 180		66				60	94	
17	" "		~~NW¼ of SE¼~~ " 3				51	85	MM	NO	yes	204 204			204 204		68				68	95	
18	" "		~~SW¼ of SE¼~~																				
19	" "		SE¼ of SE¼				40		MM	NO	yes	120 120			120 120		40				40	56	
20																							
							403	95				2492 1902	411 411		3103 2313	299 231	526 386				617	835	

	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	Rate and Tax Less Homestead Exemption ..... Mills	$ cts.	State Tax on Non-Homestead 6.60 Mills	$ cts.	Total General Tax	$ cts.	Special Taxes	$ cts.	$ cts.	Total Taxes	$ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947	$ cts.	June Settlement 1947	$ cts.	Penalty	$ cts.	November Settlement 1947	$ cts.	Penalty	$ cts.	Collections to First Monday in January 1948	$ cts.	Penalty	$ cts.	Delinquent on First Monday in January 1948	$ cts.	Total Delinquent Tax and Penalty	$ cts.	Remarks
1																																											
2																																											
3																																											
4																																											
5																																											
6	SOLD FOR TAXES		82							1488	54								1542	26	PAID IN FULL	MAR 15 1947	4255	1542																	
7																																											
8			H 127							2212									2212	68	1st Half Paid 2nd Half Paid	OCT 29 1947 APR 30 1947	5027 5027			1106				1106										
9			135							2448	90								2538	68	PAID IN FULL	FEB 6 1947	1668	2538																	
10																																											
11	SOLD FOR TAXES		H 47							762									762	11	PAID IN FULL	JAN 13 1947	114	762																	
12	SOLD FOR TAXES		H 66							998									998	12																		998			
13	SOLD FOR TAXES		H 80							1450									1450	13																		1450			
14			74							1342	48								1390	14	PAID IN FULL	APR 18 1947	4911			1390															
15																																											
16			94							1704	62								1766	16	PAID IN FULL	MAY 26 1947	6479			1766															
17			95							1722	62								1784	17	PAID IN FULL	MAY 26 1947	6479			1784															
18																																											
19			56							1016	36								1052	19	PAID IN FULL	MAY 26 1947	6479			1052															
20																																											
			H 379 H 456 835							15142	352								15494																						

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Indicates Homestead Tax or No	Indicates Agricultural 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)	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 23%	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 (Dollars)	Final Equalized Value (Dollars)
1	Clarence & Evelyn Allerman		1	NE ¼ of NE ¼	14	140	33	40				120			120	24					24	34	
2	State of Minnesota		2	NW ¼ of NE ¼																			
3	State of Minnesota		3	SW ¼ of NE ¼																			
4	K. S. Forbes		4	SE ¼ of NE ¼				40				120			120	24					24	34	
5																							
6	State of Minnesota		6	NE ¼ of NW ¼																			
7			7	NW ¼ of NW ¼																			
8	State of Minnesota		8	~~SW ¼ of NW ¼~~ Lot 1																			
9	Grace B. Merritt (Wilbur) & Marie Batzing		9	~~SE ¼ of NW ¼~~ " 2				39				120			120	24					24	34	
10																							
11	" " " "		11	~~NE ¼ of SW ¼~~ " 3				29.75				120			120	24					24	34	
12	J. A. Kline		12	~~NW ¼ of SW ¼~~ " 4				20				75			75	15					15	21	
13			13	SW ¼ of SW ¼				40				200	100		300	60					60	76	
14	Grace B. Merritt (Wilbur) & Marie Batzing		14	SE ¼ of SW ¼				40				180	170		350	70					70	84	
15																							
16	Wm. Donaldson		16	NE ¼ of SE ¼				40				205			205	41					41	57	
17	~~Grace B. Merritt (Wilbur) & Marie Batzing~~		17	NW ¼ of SE ¼				40				162			162			54			54	76	
18			18	SW ¼ of SE ¼				40				162			162			54			54	76	
19	Wm. Donaldson		19	SE ¼ of SE ¼				40				360	630		990	198					198	227	
20																							
								447.75				2355 / 1824900	900		3255 / 2724	601 / 480	150 / 108				588	751	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 41.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes	Total Taxes	Paid: 1st Half Paid	2nd Half Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	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		H 34					616				616	1st Half Paid	2nd Half Paid	OCT 29 1947 APR 30 1947	17259 5024		308		308						
2																									
3																									
4		H 34					616				616	1st Half Paid	2nd Half Paid	OCT 29 1947 APR 30 1947	17259 5024		308		308						
5																									
6																									
7																									
8																									
9		H 34					616				616												616	678	
10																									
11		H 34					616				616												616	678	
12	SOLD FOR TAXES	H 21					380				380	PAID IN FULL		DEC 4 1947	17649						1758	141			
13	SOLD FOR TAXES	H 76					1378				1378	PAID IN FULL		DEC 4 1947											
14		H 84					1524				1524												1524	1676	
15																									
16	SOLD FOR TAXES	H 57					1034				1034												1034		
17		75					1360	50			1410	PAID IN FULL		JAN 24 1947	1067				2820	56					
18		75					1360	50			1410	PAID IN FULL		JAN 24 1947											
19	SOLD FOR TAXES	H 227					4116				4116												4116		
20																									
		H 601 / 24 150 / 751					13616	100			13716														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD with sure seal, embossed

	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	Indicate homestead Yes or No	Indicate non-resident 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 (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Richard & Clara Aarre	Same	NE¼ of NE¼	15	140	38	40			no	yes	120	0		120	34					24	34	
2	State of Minnesota		NW¼ of NE¼																				
3	Richard & Clara Aarre	Same	SW¼ of NE¼				40			no	yes	120			120	34					24	34	
4	Richard & Clara Aarre		~~SE¼ of NE¼ Lot 1~~				33.60			no	yes	150			150	30					30	42	
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	State of Minnesota		NW¼ of NW¼																				
8	A. H. & B. Carlstrom		SW¼ of NW¼				40			no	yes	155	240		395	79					79	91	
9	" " "		SE¼ of NW¼				40			no	yes	130			130	26					26	36	
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	Harold & George A. Reed		NW¼ of SW¼				40			no	yes	120			120	24					24	34	
13	" " "		SW¼ of SW¼				40			no	yes	330	410		640	128					128	146	
14	" " "		SE¼ of SW¼				40			no	yes	160			160	32					32	45	
15																							
16	~~Richard Aarre~~ & Clara Aarre		~~NE¼ of SE¼~~ Lot 2				36.50			no	yes	200	370		570	94					94	110	
17	Richard & Clara Aarre		NW¼ of SE¼				40			no	yes	130			130	26					26	36	
18	~~Thos. Oldford~~	Clifford & Judy Thorpe	SW¼ of SE¼				40			no	yes	185	135		320	64					64	79	
19	Gerald & Floyd Sycke		SE¼ of SE¼				40			no	yes	320			320	64					64	90	
20																							
							470.10					2020	1055		3075	615					615	777	
												2880	1055		3885	777							

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When paid: Month Day Year	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 34				616				616	PAID IN FULL	JAN 27 1947	928	616										
2																								
3		H 34				616				616	PAID IN FULL	JAN 27 1947	928	616										
4		H 47				762				762	PAID IN FULL	JAN 27 1947	928	762										
5																								
6																								
7																								
8		H 91				1650				1650	2nd Half Paid 1st Half Paid	AUG 14 1947 JUL 26 1947	6227		1151									
9		H 36				652				652	2nd Half Paid 1st Half Paid	AUG 14 1947 JUL 26 1947	10611				1151							
10																								
11																								
12		H 34				616				616	2nd Half Paid 1st Half Paid	NOV 26 1947 JUL 26 1947												
13		H 146				2648				2648	2nd Half Paid 1st Half Paid	NOV 26 1947 JUL 26 1947	10638 10439											
14		H 45				816				816	2nd Half Paid 1st Half Paid	NOV 26 1947 JUL 26 1947					2040	82	2040	163				
15																								
16		H 110				1994				1994	PAID IN FULL	JAN 27 1947	928	1994										
17		H 36				652				652	PAID IN FULL	JAN 27 1947	928	652										
18		H 79				1432				1432	PAID IN FULL	JAN 21 1947	360	1432										
19		H 90				1632				1632	PAID IN FULL	JUN 2 1947	8609		1632									
20																								
		H 777				14086				14086														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Improvements Assessed to Owner	Improvements Assessed to Others	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery 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		NE ¼ of NE ¼	16	140	30	20															
2	State of Minnesota		~~NW ¼ of NE ¼~~ Lot 1																			
3			SW ¼ of NE ¼																			
4	State of Minnesota		SE ¼ of NE ¼																			
5																						
6	State of Minnesota		NE ¼ of NW ¼																			
7	State of Minnesota		~~NW ¼ of NW ¼~~ Lot 3																			
8	State of Minnesota		~~SW ¼ of NW ¼~~ " 4																			
9			~~SE ¼ of NW ¼~~ " 2																			
10																						
11	Nick Buchay		NE ¼ of SW ¼				40				160	14		174		58				58	80	
12	Allen R. Mill		~~NW ¼ of SW ¼~~ " 5				39.75				180			180		60				60	84	
13	" "		SW ¼ of SW ¼				40				180			180		60				60	84	
14	" "		SE ¼ of SW ¼				40				180			180		60				60	84	
15	Dennis ~~[illegible]~~ Meyer (Agent)																					
16	State of Minnesota	Grant Ross Woodruff	NE ¼ of SE ¼				40				168			168		56				56	78	
17	State of Minnesota		NW ¼ of SE ¼								120			120		40				40	56	
18	Lee Byron Stump	Oral Taffler	SW ¼ of SE ¼				40				168	24		192		64				64	90	
19	State of Minnesota		SE ¼ of SE ¼								120			144		48				48	64	
20																						
							239.75				1318	38		1356		452					452	
											940	38		978		326				326		

Transferred to Nick Buchay (Agent) Aug. 17, 1946

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9																							
10																							
11		80				14.50	52			15.02	PAID IN FULL	MAY 26 1947	6476		15.02								
12		84				15.24	56			15.80	1st Half Paid	OCT 28 1947											
13		71				12.88	46			13.34	2nd Half Paid	JUN - 6 1947											
14		84				15.24	56			15.80	1st Half Paid	OCT 28 1947			22.47								
15		13				2.36	08			2.44	2nd Half Paid	JUN - 6 1947					2.47						
16		56				10.16	36			10.52	PAID IN FULL	NOV - 3 1947	12147				10.52						
17																							
18		64				11.60	42			12.02	PAID IN FULL	MAY 29 1947	7637		12.02								
19																							
20																							
		45.54				81.98	2.96			84.94													

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD

	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	Indicate Homestead Tax	Indicate Agricultural Tax	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	Geo. G. Smedberg		NE ¼ of NE ¼	17	140	30	40				120			120	24					24	34	
2	Esther Ruth Brennan		NW ¼ of NE ¼				37.37				120			120			40			40	56	
3	Margaret Young, Josephine Conner Young		SW ¼ of NE ¼				31.95				160			160	32					32	45	
4	Geo. G. Smedberg		SE ¼ of NE ¼				40				310	120		430	86					86	111	
5																						
6	Esther Ruth Brennan		NE ¼ of NW ¼				40.36				240			240		80				80	112	
7	Wm. Deyle		NW ¼ of NW ¼				40				120			120	24					24	34	
8	~~Frank & Jenny M. Butz~~	Arnold & Muriel M. Peters	SW ¼ of NW ¼				25.58				75			75	15					15	21	
9	Margaret Young, Josephine Conner Young		SE ¼ of NW ¼				31.12				300	380		680	136					136	160	
10																						
11	Roy J. Quick		NE ¼ of SW ¼				30.35				175	600		775	155					155	169	
12	Frank & Jenny M. Butz	Arnold & Muriel M. Peters	NW ¼ of SW ¼				22.83				120			120	24					24	34	
13	" "	" "	SW ¼ of SW ¼				34.85				270	490		700	140					140	157	
14	LeRoy & Elizabeth R. Quick		SE ¼ of SW ¼				38.21				330	285		615	123					123	149	
15																						
16	Ruth Hewitt Stetter	~~Robert & Jeppson~~	NE ¼ of SE ¼				36.52				178	340		518		170				178	192	
17	Roy J. Quick		NW ¼ of SE ¼				39.15				195			195	39					39	56	
18	John & Drew Hathaway		SW ¼ of SE ¼				40				360	830		1190	238					238	267	
19	" "	" "	SE ¼ of SE ¼				40				90			90	18					18	25	
20																						
							540.19				4340	3045		7386	1261	360					1621	
											3095	3045		6140	1054	290				1344		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 81.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 4.60 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 34				616				616	Paid	JUN 1 1947	6219										
											Balance Paid	NOV 3 1947	12106		266		266						
2	SOLD FOR TAXES	56				1016	36			1052											1052		
3		H 45				816				816													
4		H 111				2012				2012	Paid	JUN 1 1947	6219		1060								
											Balance Paid	NOV 3 1947	12106				967						
5																							
6	SOLD FOR TAXES	117				2032	74			2106											2106		
7		H 34				616				616	PAID IN FULL	JUN 27 1947	9 34	616									
8	SOLD FOR TAXES	H 21				380				380	2nd Half Paid	JUN 19 1947	9 35		190								
											1st Half Paid	MAY 29 1947	9 351		190								
9		H 160				2902				2902											2902	3192	
10																							
11		H 169				3064				3064	PAID IN FULL	MAY 16 1947	5480		3064								
12		H 34				616				616	2nd Half Paid	JUN 19 1947	9 35		308								
											1st Half Paid	MAY 29 1947	9 351		308								
13		H 157				2848				2848	2nd Half Paid	JUN 19 1947	9 35		1424								
											1st Half Paid	MAY 29 1947	9 351		1424								
14		H 149				2702				2702	2nd Half Paid	MAY 28 1947	1276		1351								
											1st Half Paid	OCT 25 1947	12044				1351						
15																							
16		192				3482	126			3608	PAID IN FULL	JUL 1 1947	10262				3608	54					
17		H 55				998				998	PAID IN FULL	MAY 16 1947	5480		998								
18		H 267				4842				4842	1st Half Paid	MAY 31 1947	5763										
											2nd Half Paid	OCT 30 1947	12077		2648								
19		H 25				454				454	1st Half Paid	MAY 31 1947	5763										
											2nd Half Paid	OCT 30 1947	12077				2648						
20																							
		H 7261																					
		366																					
		6895				29396	236			29632													

Form 4 CD — Minn. State Printer, Minneapolis

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Inf. Hom. Tax Yes	Inf. Hom. Tax No	True and Full Valuations: Land Exclusive of Structures or 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 Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
State of Minnesota	David L. & Mirle P. Peterson		NE¼ of NE¼	18	140	30	40.46	Unorganized			120			120	24					24	34	
Geo. H. Mill			NW¼ of NE¼				40.50				155			155	31					31	43	
"			SW¼ of NE¼				40.28				150			150	30					30	42	
Frank & Jessie M. Bell			SE¼ of NE¼				40.38				120			120	24					24	34	
H. J. & Irene Ethers			All E. of Ry. Tract "A"				12				95	860		955	91					91	99	
Eddie R. Robinson			NE¼ of NW¼ less Ry.				39.46				120			120		40				40	56	
Hattie C. & Margaret J. Mason			~~NW¼ of NW¼~~ Lot 2				33.74				100			100	20					20	28	
George A. Hasey			~~SW¼ of NW¼~~ " 3				33.10				99			99		33				33	46	
"			SE¼ of NW¼ less Ry.				36.39				120			120		40				40	56	
E. R. Frost			Tract "D"				1				55			55	11					11	15	
John J. Driver			~~NE¼ of SW¼~~ Tract "E"				1				51			51		17				17	24	
Esther M. Hewitt			Tract "H" Ry. ~~NW¼ of SW¼~~				24.07				138			138		46				46	64	
Inez Helen Sheldon	Leonora Sheldon		Lot 5 less 10 ac. ~~SW¼ of SW¼~~				25.02				115	165		280	56					56	65	
			SE¼ of SW¼																			
W. Lacy	Dan & Muriel Mapes		Tract "C"				10.95				190	405		595	105					105	115	
Frank & Jessie M. Bell			NE¼ of SE¼				40.4				120			120	24					24	34	
Alice Mill King			NW¼ of SE¼				40.35				120			120	24					24	34	
LaVerne Nielsen			SW¼ of SE¼				40.30				125	435		560	112					112	122	
Geo. H. Mill			SE¼ of SE¼				40.45				255	455		710	142					142	162	
E. R. & Effie B. Starkweather			Tract "B"				10				120	280		400	80					80	90	
			(Continued on next page)																			
							559.42				3223	2100		5323	917	246				1163		
											2299	2100		4399	774	176				950		

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 (Dollars)

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.60 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
1		H 34	6.16				6.16	2nd Half Paid / 1st Half Paid	JUN 19 1947 / MAY 29 1947	9500 / 7551		3.08								
2		H 43	7.80				7.80	2nd Half Paid / 1st Half Paid	OCT 28 1947 / JUN - 6 1947	11637 / 5266		3.90								
3		H 43	7.62				7.62	2nd Half Paid / 1st Half Paid	OCT 28 1947 / JUN - 6 1947	11637 / 5266		3.81		3.81						
	SOLD FOR TAXES	H 34	6.16				6.16	2nd Half Paid / 1st Half Paid	JUN 19 1947 / MAY 29 1947	9500 / 7551		3.08								
5		H 99	17.96				17.96	PAID IN FULL	MAY 27 1947	7682		17.96								
[redacted]		56	10.16	36			10.52	PAID IN FULL	MAY 28 1947	7814		10.52								
7		H 28	5.08				5.08	PAID IN FULL	MAY - 7 1947	5784		5.08								
8	SOLD FOR TAXES	46	8.34	30			8.64											8.64		
9	SOLD FOR TAXES	56	10.16	36			10.52											10.52		
10		H 15	2.72				2.72											2.72	8.99	
11		24	4.36	16			4.52	PAID IN FULL	NOV - 1 1947	11912				4.52	16					
12		64	11.60	42			12.02	PAID IN FULL	APR 18 1947	7586		12.02								
13		H 65	11.78				11.78	PAID IN FULL	MAR - 6 1947	3047	11.78									
14																				
15		H 115	20.84				20.84											20.84	9.22.92	
16	SOLD FOR TAXES	H 34	6.16				6.16	2nd Half Paid / 1st Half Paid	JUN 19 1947 / MAY 29 1947	9500 / 7551		3.08								
17		H 34	6.16				6.16	2nd Half Paid / 1st Half Paid	OCT 28 1947 / JUN - 6 1947	11637 / 5266		3.08		3.08						
18	SOLD FOR TAXES	H 122	22.12				22.12											22.12		
19		H 167	29.38				29.38	2nd Half Paid / 1st Half Paid	OCT 28 1947 / JUN - 6 1947	11637 / 5266		14.69		14.69						
20		H 90 / H 917 / 246 / 1763	16.32 / 210.88	160			16.32 / 212.48	2nd Half Paid / 1st Half Paid	OCT 31 1947 / MAY 26 1947	11716 / 6848		8.16		8.16						

Form 4 CD · Miller Davis Company, Minneapolis

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	Range	Number of Acres of Land: Acres	1000ths	No. School District	Indicate Homestead Tax as Yes or No	Indicate Agricultural Tax as 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 Tree 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	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
~~J. B. Kotchoff~~ Julia B. Kotchoff		1 10 acs. of Lot 5 described									170	340		510	102					102	102	
		2 as beginning at N.C.	18	14	30	10					120	340		460	92					92		
		3 intersection Sec. 18 & 19, thence																				
		4 S 66°, thence N. 165',																				
		5 thence N. 643.7' to lake; thence																				
		6 southeasterly along lake to																				
		7 point of beginning.																				
		8 SE ¼ of NE ¼																				
		9																				
		10 NE ¼ of NW ¼																				
		11 NW ¼ of NW ¼																				
		12 SW ¼ of NW ¼																				
		13 SE ¼ of NW ¼																				
		14																				
		15 NE ¼ of SW ¼																				
		16 NW ¼ of SW ¼																				
		17 SW ¼ of SW ¼																				
		18 SE ¼ of SW ¼																				
		19																				
		20 NE ¼ of SE ¼																				
		NW ¼ of SE ¼																				
		SW ¼ of SE ¼																				
		SE ¼ of SE ¼																				
						10					170	340		510	102					102	102	
											120	340		460	92					92		

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.40 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	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		$1.07				18.50				18.50	PAID IN FULL	MAY 26 1947	6846		18.50								
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
		$1.07				18.50				18.50													

Form 4 CD — Cass County, Minnesota

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	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 $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 Resulted by the Board of Review	Final Equalized Value
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
9			1 NE¼ of NE¼	19	140	30			Wil													
			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																			
	Mrs John Ehard		10 1 ac. of SE¼ of SW¼				1				30	40		70	14					14	16	
	Forecloured Exemption Hunds		11 ~~NE¼ of SW¼~~				1				25	200		225	45						45	
			12 NW¼ of SW¼																			
			13 SW¼ of SW¼																			
	James A. & Martin Miell		14 SE¼ of SW¼ less 1 acre				39 64				360	310		670	134					134	160	
			15 ~~Lot 4~~																			
	John L. & Rose O. Lathrop		16 NE¼ of SE¼ less 1 acre				40				240			240						80	75	
	Robert E. & Marjorie E. Johnson		17 ~~NW¼ of SE¼~~				10				50			50							17	
	Earl Craven		18 SW¼ of SE¼ less that part lying West of Hy #371				~~40~~ 37				365	300		665	113					113	134	
	" "		19 SE¼ of SE¼				40				120			120	24					24	34	
	Lafevere L. Nice	All that part of the E½ of the SE¼ lying West of Hy #371					3				30			30		10					10	
							185				1281	750		2031	324	107					431	
											915	750		1665	285	80				365		

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.64 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ 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		H 16					290				290 06	PAID IN FULL	JAN 27 1947	359	290									
11		H 45					816				816 06	PAID IN FULL	JUN 9 1947	7945		816								
12												12												
13												13												
14		H 110					1994				1994 06	PAID IN FULL	JUN 5 1947	7917		1994								
15												15												
16		95					1722	62			1784 06											1784	1962	
17		17					308	12			320	17										320	352	
18		H 128					2322				2322 18	PAID IN FULL	JUN 26 1947	7942		2238								
19		H 34					616				616 19	PAID IN FULL	JUN 26 1947											
20		10					182	06			188 20											188	207	
		H 333					8250	80			8330													
		122																						
		455																						

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Indicate Homestead Tax by Yes or No	Indicate Non-Resid. Total Tax 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 of Real Property Subject to Board of Review of (Dollars)	Final Equalized Value (Dollars)
1	Fidelity-Deposit Co., Maryland		NE ¼ of NE ¼	20	140	30	40				120			120		40				40	56	
2	~~Walter C. Meier~~ Salome Gillespie		NW ¼ of NE ¼				40				360	200		560	112					112	141	
3	" "		SW ¼ of NE ¼				40				120			120	24					24	34	
4	Fidelity-Deposit Co., Maryland		SE ¼ of NE ¼				40				120			120		40				40	56	
5	~~Joseph Pieper, Thomas Lamont, Jean Palmer, Jessie Palmer, Thomas R. Palmer, Thomas Blake~~																					
6	~~Fowler-Yankey~~		NE ¼ of NW ¼				40				272	160		432		144				144	180	
7	Vilmer V. Vera, Donaldson Palmer, Jean Palmer, Albert R. Palmer, Blake		NW ¼ of NW ¼				40				120			120		40				40	56	
8	~~Albert~~ Albert O. Eltbon		SW ¼ of NW ¼				40				120			120	24					24	34	
9	State of Minnesota		SE ¼ of NW ¼																			
10																						
11	State of Minnesota		NE ¼ of SW ¼																			
12	~~State of Minnesota~~	Village of Hackensack	NW ¼ of SW ¼	Assess to Office of Exempt																		
13	Nels Johnson Strand, John A. Erickson Strand		SW ¼ of SW ¼				40				210			210		70				70	98	
14	" " " "		~~SE ¼ of SW ¼~~ Lot 2				38.75				120			120		40				40	56	
15	Albert O. & Olga Elthon		N. 30 ac. of N½ of SW				30															
16	State of Minnesota		NE ¼ of SE ¼																			
17	State of Minnesota		NW ¼ of SE ¼																			
18	State of Minnesota		~~SW ¼ of SE ¼~~ Lot 1																			
19	State of Minnesota		SE ¼ of SE ¼																			
20																						
							358.75				2191	360		2551	209	502				711		
							358.75				1962	360		1992	160	374				534		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. 6 Rate 126.5 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.6 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
1	SOLD FOR TAXES	56					1016	36			1052	1st Half Paid 2nd Half Paid	MAY 31 1947 OCT 30 1947	7263 7277		526		526						
2		H 141					2558				2558	2 PAID IN FULL	MAR - 5 1947	2450	3174									
3		H 34					616				616	3 PAID IN FULL	MAR - 5 1947											
4	SOLD FOR TAXES	56					1016	36			1052	4										1052		
5																								
6		180					3264	118			3382	1st Half Paid 2nd Half Paid	JUN - 4 1947 DEC 26 1947	7017 8436		2217				2217	177		
7		56					1016	36			1052	7 1st Half Paid 2nd Half Paid	JUN - 4 1947 DEC 26 1947	7018 8435										
8		H 34					616				616	8 PAID IN FULL	JUN - 5 1947	7091		616								
9												9												
10												10												
11												11												
12												12												
13		98					1798	64			1842	13 2nd Half Paid 1st Half Paid	OCT 31 1947 JUN 11 1947	1972 7218		1447		1447					
14		56					1016	36			1052	14 1st Half Paid	JUN 11 1947											
15												15												
16												16												
17												17												
18												18												
19												19												
20												20												
		H 209 502 711					12896	326			13222													

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	Sec. School District	Indicate Homestead by Yes or No	Indicate Age Exemption 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 (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Robert D. McCall & Lois L. McCall		NE¼ of NE¼ Lot 1	31	146	30	12				80	100		180	36					36	42	
2	State of Minnesota		NW¼ of NE¼ " 2																			
3	Mr. Harvey Hanson, Thos. Stanley Hanson & Robert Christie Hanson		~~SW¼ of NE¼~~ " 3				28.40				156			156		37				37	52	
4			~~SE¼ of NE¼~~																			
5																						
6	State of Minnesota / David M. Joyce, Trustee		NE¼ of NW¼				40				160			160		56				40	56	
7	John Henry Hathaway		NW¼ of NW¼				40				180			180	36					36	50	
8	~~Joseph Richardson~~ & Julia Jensen		SW¼ of NW¼				40				180			180		40				40	56	
9	August & Edna Fiske		~~SE¼ of NW¼~~ " 5				32.50				180	500		680	136					136	150	
10																						
11		Marguerite Richardson	NE¼ of SW¼																			
12	John J. & Julia L. Barbeau		N½ of NW¼ of SW¼ & N½ of Lot 6				12.50				50	545		595	119					119	123	
13	State of Minnesota	Amelia Breckenridge	~~SW¼ of SW¼~~ Lot 7																			
14			SE¼ of SW¼																			
15	John J. Barbeau	Marguerite Richardson	S½ of Lot 6				12.50				50			50	10					10	14	
16	Thomas & Ada Clookey		NE¼ of SE¼ Lot 4				10.90				120	75		195		65				65	81	
17			NW¼ of SE¼																			
18			SW¼ of SE¼																			
19			SE¼ of SE¼																			
20																						
							229.80				1410 1011	1220 1280		2630 2291	379 237	246 162				625 399	624	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 166 Rate 131.35 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 45				762				762	PAID IN FULL	SEP 3 1947	1962				762	23						
2																								
3		58				944	34			978	PAID IN FULL	JUN 4 1947	7878		978									
4																								
5																								
6		56				1016	36			1052	PAID IN FULL	MAY 5 1947	7052		1052									
7		H 50				906				906	1st Half Paid	MAY 31 1947	7863		453									
8	~~SOLD FOR TAXES~~	56				1016	36			1052	2nd Half Paid PAID IN FULL	OCT 30 1947 JUN 9 1947	7072 7855				456							
9		H 150				2720				2720	2nd Half Paid 1st Half Paid	OCT 27 1947 MAY 31 1947	7164 7764		1360		1360							
10																								
11																								
12		H 123				2230				2230	PAID IN FULL	FEB 21 1947												
13																								
14															2464									
15		H 14				254				254	PAID IN FULL	FEB 21 1947												
16		81				1468	54			1522	PAID IN FULL	JAN 23 1947	574		1522									
17																								
18																								
19																								
20																								
		H 379 245 624				1316	160			1476														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD

	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	Indicate Homestead Tax or No	Indicate Agricultural 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)	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	Gerald + Hazel Sykes		NE¼ of NE¼ Lot 1 22 140 32				8.65		m	np	360	310		670	114					114	135	
2	Miles + Ida Flocken Harold + Emma Cole		NW¼ of NE¼				40		m	np	275	120		395	79					79	101	
3	" "		~~SW¼ of NE¼~~ " 2				39.65		m	np	160			160	32					32	45	
4			SE¼ of NE¼																			
5																						
6	Robert H. + Lois L. McCall		NE¼ of NW¼				40		m	np	120			120	24					24	34	
7	" "		~~NW¼ of NW¼~~ " 10				39.95		m	np	120			120	24					24	34	
8	State of Minnesota		~~SW¼ of NW¼~~ " 9																			
9	Robert H. + Lois L. McCall		SE¼ of NW¼				40		m	np	120			120	24					24	34	
10																						
11	Raymond C. + Mathilda Thomas		~~NE¼ of SW¼~~ Lot 7 lies N of				29.80		m	np	117			117		39				39	54	
12	" "		NW¼ of SW¼ " 8 " ~~S~~ acs.				2.50		m	np	12			12		4				4	5	
13			SW¼ of SW¼																			
14	Clarence C. Lingren		SE¼ of SW¼ " 6				32.75		m	np	201			201		67				67	94	
15																						
16	D. R. Zoffke		~~NE¼ of SE¼~~ " 5				50.50		m	np	150			150	30					30	42	
17	" "		~~NW¼ of SE¼~~ " 3				27.50		m	np	85			85	17					17	24	
18			~~SW¼ of SE¼~~ " 4				25.80		m	np	140	325		465	93					93	104	
19	Paul Koch	Martin F. + Elizabeth Johnson	1.5 ac of Lot 8																			
20	Paul Koch		(N ac. of Lot 7				12		m	np	50	50		100	20					20	24	
	" "		13.5 ac. of Lot 8				13.50		m	np	51			51		17				17	24	
							450.40				1861 / 2611	805 / 805		2666 / 3416	457 / 457	127 / 127				584 / 584	754 / 754	

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Penalty	Total Delinquent Tax and Penalty	Remarks
1		H 135				24.48				24.48	PAID IN FULL	JUN - 2 1947	6069		24.48									
2		H 101				18.32				18.32	2nd Half Paid / 1st Half Paid	SEP 16 1947 / MAY 12 1947	6127 / 6228		13.24		13.24							
3		H 45				8.16				8.16	2nd Half Paid / 1st Half Paid	SEP 15 1947 / MAY 12 1947												
4																								
5																								
6		H 34				6.16				6.16	PAID IN FULL	SEP - 3 1947												
7		H 34				6.16				6.16	PAID IN FULL	SEP - 3 1947												
8														10.80			11.48	.55						
9		H 34				6.16				6.16	PAID IN FULL	SEP - 3 1947												
10																								
11		54				9.80	36			10.16	PAID IN FULL	FEB 25 1947	2663	10.16										
12		5				.90	04			.94	PAID IN FULL	FEB 25 1947	2663	.94										
13																								
14		94				17.04	62			17.66	PAID IN FULL	MAY 27 1947	6863		17.66									
15																								
16		H 42				7.62				7.62	1st Half Paid / 2nd Half Paid	MAY 23 1947 / Nov 4 1947	12335				15.42						
17		H 24				4.36				4.36	1st Half Paid / 2nd Half Paid	MAY 23 1947 / Nov 4 1947	6804		15.45									
18		H 104				18.86				18.86	1st Half Paid / 2nd Half Paid	MAY 23 1947 / NOV. 4 1947												
19																								
20		H 24				4.36				4.36	PAID IN FULL	JAN 15 1947	171	8.88										
		24				4.36	16			4.52	PAID IN FULL	JAN 15 1947												
		H 54 / 754				136.74	18			137.92														

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Indicates Homestead Tax Is No	Indicates Homestead Tax Is 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	Ind. Farm Mtg. Corp.		NE¼ of NE¼	33	140	30	40				200			200	40					40	56	
2	Gerald H. Sycker		NW¼ of NE¼				40				120			120	24					24	34	
3	State of Minnesota		SW¼ of NE¼																			
4	Ind. Farm Mtg. Corp.		SE¼ of NE¼				40				120			120	24					24	34	
5																						
6	Gerald H. Sycker		NE¼ of NW¼				40				180			180	36					36	50	
7	" "		~~NW¼ of NW¼~~ Lot 1				37.75				120			120	24					24	34	
8	State of Minnesota		~~SW¼ of NW¼~~ " 2																			
9	August John Magee		SE¼ of NW¼				40				120			120		40				40	56	
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	State of Minnesota		NW¼ of SW¼				~~40~~															
13	State of Minnesota		SW¼ of SW¼																			
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	Ind. Farm Mtg. Corp.		NE¼ of SE¼				40				150			150	30					30	42	
17	State of Minnesota		NW¼ of SE¼																			
18	State of Minnesota		SW¼ of SE¼																			
19	Ind. Farm Mtg. Corp.		SE¼ of SE¼				39				240			240	48					48	67	
20	Henry Groth State of Minn.		200' E. & W. x 218' N. & S. in the Ne corner of the SE¼ of SE¼				1				15			15			5	Hospitals		5	7	
							~~39.75~~				1774			1774	317		63			380	530	
							37.75				1265			1265	226		45			271		

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 56				10.16			✓	10.16	PAID IN FULL	OCT 16 1947	11316				10.16	35					
2		H 34				6.16				6.16	PAID IN FULL	JUN 2 1947	8009		6.16									
3																								
4		H 34				6.16			✓	6.16	PAID IN FULL	OCT 16 1947	11316				6.16	21					
5																								
6		H 50				9.06				9.06	PAID IN FULL	JUN 2 1947	8009		9.06									
7		H 34				6.16				6.16	PAID IN FULL	JUN 2 1947	8009		6.16									
8																								
9		56				10.16	36			10.52	PAID IN FULL	JAN 6 1947	7703		10.52									
10																								
11																								
12																								
13																								
14																								
15																								
16		H 42				7.62			✓	7.62	PAID IN FULL	OCT 16 1947	11316				7.62	27					
17																								
18																								
19		H 67				12.16			✓	12.16	PAID IN FULL	OCT 16 1947	11316				12.16	43					
20																								
		H 317 / 573				67.64	36			68.00														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Form 5 C.D. 41-146-5M-10-46-W. B. CONKEY CO.

	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	Indicates Homestead Tax or No	Indicates Application Tax or No	True and Full Valuations: Land Exclusive of Structures Thereon 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	Mary A. Kraeson	Clarence W. & Eva C. Kraeson	NE ¼ of NE ¼	34	140	30	40				168 / 120			168 / 120		56 / 40				40	56	
2	Dolores Eva A. Holmberg		NW ¼ of NE ¼				40				168 / 120			168 / 120	34 / 24					24	34	
3	" " "		SW ¼ of NE ¼				40				168 / 120			168 / 120	34 / 24					24	34	
4	Mary A. Kraeson	Clarence W. & Eva C. Kraeson	SE ¼ of NE ¼				40				168 / 120			168 / 120		56 / 40				40	56	
5																						
6	Wm. H. Duncan		NE ¼ of NW ¼				40				168 / 120			168 / 120		56 / 40				40	56	
7	Arthur H. Landeck		NW ¼ of NW ¼				40				160 / 160			160 / 160	45 / 32					32	45	
8	" "		SW ¼ of NW ¼				40				120 / 120			120 / 120	34 / 24					24	34	
9	Dolores Harriet Holmberg		SE ¼ of NW ¼				40				145 / 625	480		625	87 / 125					125	137	
10																						
11	" " "		NE ¼ of SW ¼				40				120 / 120			120 / 120	34 / 24					24	34	
12	Arthur H. Landeck		NW ¼ of SW ¼				40				185 / 595	410		595	119 / 119					119	134	
13	" "		SW ¼ of SW ¼				40				238 / 230			230	46 / 46					46	64	
14	Dolores Harriet Holmberg		SE ¼ of SW ¼				40				120 / 120			120 / 120	34 / 24					24	34	
15																						
16	Mary A. Kraeson	Clarence W. & Eva C. Kraeson	NE ¼ of SE ¼				40				168 / 120			168 / 120		56 / 40				40	56	
17	Dolores Eva A. Holmberg		NW ¼ of SE ¼				40				168 / 120			168 / 120	34 / 24					24	34	
18	Dolores Harriet Holmberg		SW ¼ of SE ¼ less 2 acs.				38				120 / 120			120 / 120	34 / 24					24	34	
19	Frances & John Brown		SE ¼ of SE ¼				40				210 / 460	250		460	92 / 92					92	109	
20																						
							638				3167 / 2250	1140 / 1140		4307 / 3390	707 / 562	224 / 160				742	951	

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.16 Mills	Total General Tax	Special Taxes		Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		56				1016	36				1052	PAID IN FULL	SEP 26 1947	1051				1052 32					616 / 678	
2		H 34				616					616													
3		H 34				616					616												616 / 678	
4		56				1016	36				1052	PAID IN FULL	SEP 26 1947	1051				1052 32					616 / 678	
5																								
6		56				1016	36				1052	PAID IN FULL	APR 18 1947	1461		1052								
7		H 45				816					816	PAID IN FULL	OCT 16 1947	11316										
8		H 34				616					616	PAID IN FULL	OCT 16 1947					1432 50						
9		H 137				2484					2484												2484 / 2732	
10																								
11		H 34				616					616												616 / 678	
12		H 134				2430					2430	PAID IN FULL	OCT 16 1947	11316										
13		H 64				1161					1161	PAID IN FULL	OCT 16 1947					3591 126						
14		H 34				616					616												616 / 678	
15																								
16		56				1016	36				1052	PAID IN FULL	SEP 26 1947	1051				1052 21						
17		H 34				616					616												616 / 678	
18		H 34				616					616												616 / 678	
19		H 109				1976					1976	PAID IN FULL	MAY 23 1947	1411		1976								
20																								
		H 727 / F.T. 224 / 951				17243	144				17387													

Form 6 C.D.—Auditor's Office

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Indicates Homestead Tax or No	Indicates Agricultural 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)	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	L. H. Frost	Wm. M. & Bernice A. Kinder	NE ¼ of NE ¼	25	140	30	40		res	yes	165	150		315	63					63	76	
2	" " " "	" " " "	NW ¼ of NE ¼				40		res	yes	120			120	24					24	34	
3	" " Lawrence Johnson		SW ¼ of NE ¼				40		res	res	120			120		40				40	56	
4	" " " "		SE ¼ of NE ¼				40		res	res	120			120		40				40	56	
5																						
6	Lionel & Hylda Kotz	Lionel Ellen Kotz & Kenneth Shannon Kotz	NE ¼ of NW ¼				40		res	yes	120			120	24					24	34	
7	" " " "		NW ¼ of NW ¼				40		res	yes	160	130		290	58					58	71	
8	" " " "		SW ¼ of NW ¼				40		res	res	120			120	24					24	34	
9	" " " "		SE ¼ of NW ¼				40		res	res	140			140	28					28	39	
10																						
11	State of Minnesota		NE ¼ of SW ¼																			
12	State of Minnesota		NW ¼ of SW ¼																			
13	State of Minnesota		SW ¼ of SW ¼																			
14	State of Minnesota		SE ¼ of SW ¼																			
15																						
16	State of Minnesota		NE ¼ of SE ¼																			
17	State of Minnesota		NW ¼ of SE ¼																			
18	State of Minnesota		SW ¼ of SE ¼																			
19	State of Minnesota		SE ¼ of SE ¼																			
20																						
							320				1496	280		1776	288	112					400	
											1065	280		1345	221	80				301		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 14 Rate 11.3 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption 6.60 Mills ($ cts.)	State Tax on Non-Homestead 6.60 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		H 76				1378					1378	PAID IN FULL	MAR 16 1947	3997	1994									
2		H 34				616					616	PAID IN FULL	MAR 16 1947											
3		56				1016	36				1052	PAID IN FULL	MAY 16 1947	5488		21 04								
4		56				1016	36				1052	PAID IN FULL	MAY 16 1947											
5																								
6		H 34				616					616	PAID IN FULL	MAY 31 1947											
7		H 71				1288					1288	PAID IN FULL	MAY 31 1947	7576		32 02								
8		H 34				616					616	PAID IN FULL	MAY 31 1947											
9		H 39				708					708	PAID IN FULL	MAY 31 1947											
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		H 288 112 400				7284	72				7326													

Form 6 CD—Multi-Date District, Minnesota

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	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 Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Cass County		NE¼ of NE¼			26	140 3a															
2	Thomas L. Britton	Leo Hammond	NW¼ of NE¼				40				280 / 200			280 / 200	56 / 40					40	56	
3	" "		SW¼ of NE¼				40				275	190		465	55 / 93					93	112	
4	Ed. L. P. Steele		SE¼ of NE¼				40				0.00 / 159			159		53				53	74	
5	John Grimes Co.		NW¼ of NW¼																			
6	State of Minnesota		NE¼ of NW¼																			
7	State of Minnesota		NW¼ of NW¼																			
8	Itasca Realty Co.		SW¼ of NW¼				40				160 / 120			160 / 120	32 / 40					40	56	
9	State of Minnesota (contract to Walter Luecke)		SE¼ of NW¼				~~40~~				160 / 120			160 / 120	32 / 40					40	56	
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	Northland Grain & Seed Co.		NW¼ of SW¼				40				160 / 120			160 / 120	32 / 40					40	56	
13	" " " "		SW¼ of SW¼				40				160 / 120			160 / 120	32 / 40					40	56	
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	Ed. L. P. Steele		NE¼ of SE¼				40				200 / 159			200 / 159		53				53	74	
17	Walter J. Guthrie, Executor		NW¼ of SE¼				40				160 / 120			160 / 120	32 / 40					40	56	
18	" " " "		SW¼ of SE¼				40				160 / 120			160 / 120	32 / 40					40	56	
19	Ed. L. P. Steele		SE¼ of SE¼				40				200 / 159			200 / 159		53				53	74	
20																						
							440				2339 / 1672	190 / 190		2529 / 1862	171 / 133	558 / 399				532	729	

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 1.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																							
2		H 56				1016				1016	PAID IN FULL	MAR 25 1947	4176		3102								
3		H 115				2086				2086	PAID IN FULL	MAR 25 1947											
4		74				1342	48			1390											1392	1529	
5																							
6																							
7																							
8	SOLD FOR TAXES	56				1016	36			1052											1052		
9		~~56~~				1016	36			1052	Indefinite - Contract Defaulted												10.52 Pen
10																							
11																							
12	SOLD FOR TAXES	56				1016	36			1052											1052		
13	SOLD FOR TAXES	56				1016	36			1052											1052		
14																							
15																							
16		74				1342	48			1390											1392	1529	
17	SOLD FOR TAXES	56				1016	36			1052											1052		
18	SOLD FOR TAXES	56				1016	36			1052											1052		
19		74				1342	48			1390											1392	1529	
20																							
		H 771 / 558 / 729				13224	360			13584													

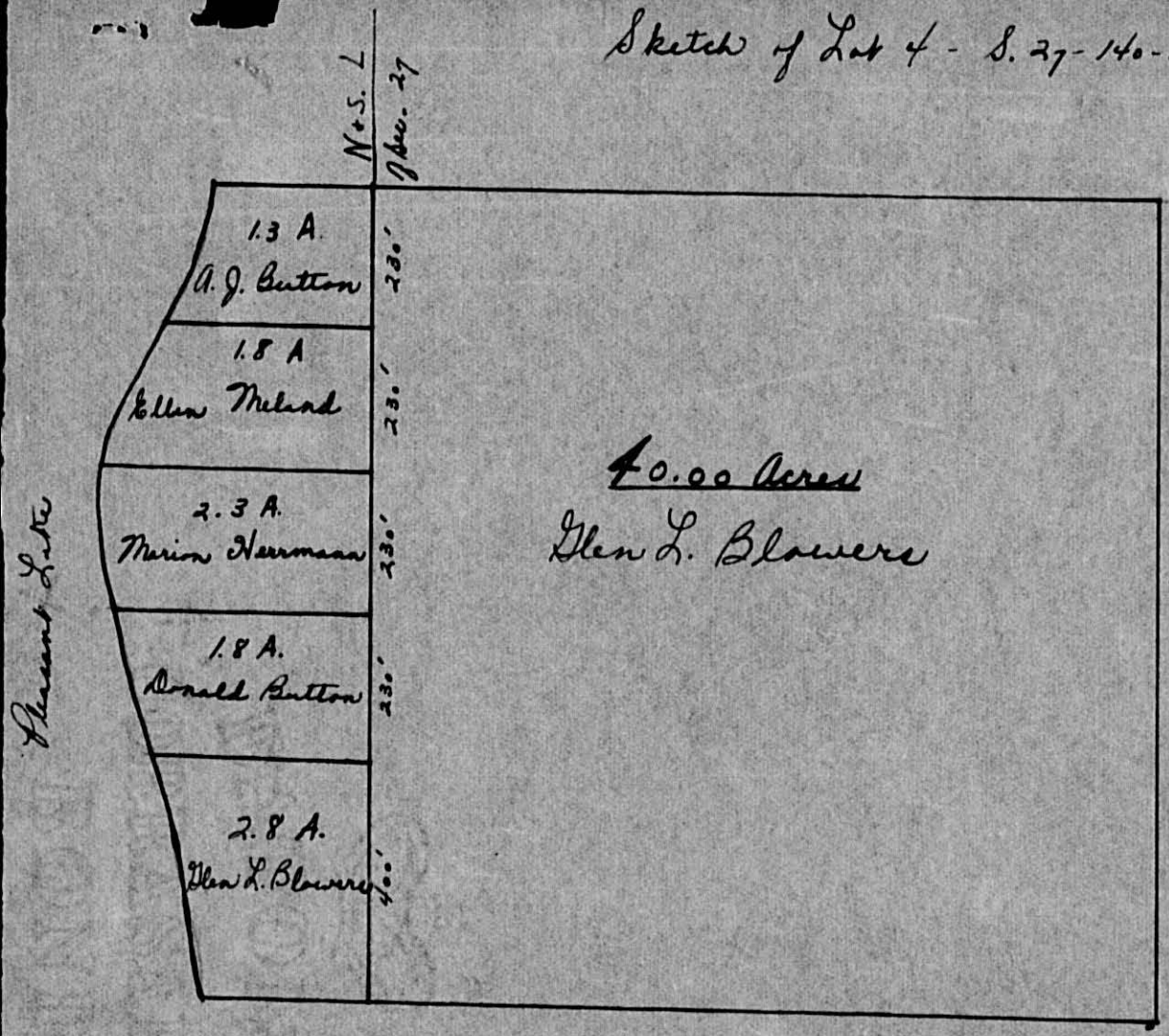
Assessment Roll and Tax List of Real Property in the Towns of Birch Lake,

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	Indicates Homestead Tax Yes	Indicates Agricultural Tax Yes	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 as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Rose Bramm		1 NE¼ of NE¼	27	140	30	40					225			225		75				75	105	
Marjorie Price		2 ~~NW¼ of NE¼ Lot 2~~				39.65					160			160	32					32	45	
Donald Button		3 ~~SW¼ of NE¼~~				20					110	195		305	61					61	70	
Marjorie Price		4 SE¼ of NE¼				20					100			100	20					20	28	
Donald Button		5 SW¼ of NE¼				20					100			100	20					20	28	
Clarence Langeson		6 ~~NE¼ of NW¼ Lot 1~~				24					205	535		740	100	80				180	146	
Arthur J. Button		7 NW¼ of NW¼				130					48			48		16				16	22	
		8 ~~SW¼ of NW¼~~									75	350		425	85						85	
Marion Jean Herrman		9 A 20 rd strip off of Lot 4 lying N. of N. & W. line				230					48			48		16				16	22	
Marjorie Price		10 NW¼ of Lot 3				16					170	440		610	136					122	136	
Malvina D'Allgier		11 S½ of Lot 3 between ½ sec. line & Pleasant Lake				4					60	125		185	37					37	42	
		12 NW¼ of SW¼																				
		13 SW¼ of SW¼																				
Effie Waterbach		14 ~~SE¼ of SW¼ Lot 5~~				22.25					215	720		935	187					187	204	
Edna Jean Mulford		15 A 20 rd strip off of Lot 4 lying N. of N. & W. line				1.80					48			48		16				16	22	
C. L. Fridey		16 NE¼ of SE¼				40					120			120		40				40	56	
		17 NW¼ of SE¼																				
Dr. A. J. Button		18 SW¼ of SE¼ less 2 acres				28					111			111		37				37	52	
C. L. Fridey + Harold Keys		19 SE¼ of SE¼				40					120			120		40				40	56	
		20																				
		(Continued on next page)				319.90					3576 / 2576			4591 / 4540	638 / 669	467 / 415				1105 / 1084		
											1840	2015		3855	579	320				899		

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. Nelson Rate 18.25 Mills (Dollars)	District No. Bonham Nelson Rate 19.25 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption .....Mills ($ cts.)	State Tax on Non-Homestead 6.6 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid: Month Day Year	When Paid	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
1 SOLD FOR TAXES	105					19.04	70			19.74											19.74	
2	H 45					8.16				8.16		PAID IN FULL	MAY 27 1947	6864	8.16							
3 SOLD FOR TAXES	H 70					12.70				12.70											12.70	13.97
4	H 28					5.08				5.08		PAID IN FULL	MAY 27 1947	6864	5.08							
5 SOLD FOR TAXES	H 28					5.08				5.08											5.08	
6		132				25.92	88			26.80		PAID IN FULL	MAY 27 1947	6863	26.80							
7	27					3.98	14			4.12		PAID IN FULL	FEB 27 1947	2241	4.12							
8	H 85					15.42				15.42											15.42	16.96
9	27					3.98	14			4.12		PAID IN FULL	APR 26 1947	4922	4.12							
10	H 136					24.66				24.66		PAID IN FULL	MAY 27 1947	6864	24.66							
11	H 42					7.62				7.62		PAID IN FULL	AUG 20 1947	10963			7.62	.30				
12																						
13																						
14	H 204					37.00				37.00		2nd Half Paid / 1st Half Paid	OCT. 29 1947 / JUN - 3 1947	14985 / 1020	18.50		18.50					
15	22					3.98	14			4.12		PAID IN FULL	FEB 6 1947	1620	4.12							
16 SOLD FOR TAXES	56					10.16	36			10.52											10.52	
17																						
18	57					9.44	34			9.78											9.78	10.76
19 SOLD FOR TAXES	56					10.16	36			10.52											10.52	
20																						
	H 638 / 3.65	132 / 7.67	656 / 3.67			A 176.46 / Na 25.92	306			205.44												
	973	1022	1105			202.38																

Sketch of Lot 4 - S. 27-140-30



The acreage of lakeshore tracts are approximate as computed from original survey map.

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Indicate Homestead by Yes or No	Indicate Legal Homestead 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)	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	Lora Kemp		S. 12 ac. of W½ of W½ of NE¼ of NE¼				27.40	30	12	Unorganized	98	165		255	51					51	58	
2			NW¼ of NE¼																			
3			SW¼ of NE¼																			
4			SE¼ of NE¼																			
5	Donald Arthur Button		S. 20 rds. of N. 200 rds. of lying N. of N.&S.¼ line				1.80	MM	no	[illegible]	48			48		16				16	22	
6			NE¼ of NW¼																			
7			NW¼ of NW¼																			
8			SW¼ of NW¼																			
9			SE¼ of NW¼																			
10	Glen L. Blowers		S. 200 rds. of that part of lot 6 lying N. of N.&S.¼ line + all that part of lot 6 lying S. of N.&S.¼ line.																			
11							42.80	MM	no	[illegible]	200	300		500	116	100				108	116	
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																						
							86.60				471			936	174	22					196	
											334	465		803	151	16				167		

Cass County, Minnesota, for Taxes for the Year 1946.

	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)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 66.0 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		H 58				1052					1052	PAID IN FULL	MAY 8 1947	7	1052	1052								
2																								
3																								
4																								
5		22				398	14				412	PAID IN FULL	FEB 7 1947	7343	412									
6																								
7																								
8																								
9																								
10																								
11		H 116				2104					2104	PAID IN FULL	MAY 29 1947	7332		2104								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		H 174				3554	14				3568													
		22																						
		196																						

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	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)	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	3w	40															
2			NW¼ of NE¼																			
3	C. M. Fancher	T. L. Fancher	S. 35' of Lot 4 ~~SW¼ of NE¼~~				2		no	no	148	200		348		174						
			Site for Town Arthur Point +								100			100		100				100	114	
4	H. C. Arthur	Martin & M. Robert Arthur	~~SE¼ of NE¼~~ New Sandstone Beach				11.25		no	no	80	331		411		137				137	147	
5																						
6	The Salvation Army		~~NE¼ of NW¼~~ Lot 1 to merge				~~[illegible]~~		~~no~~	~~no~~												
7	State of Minnesota		NW¼ of NW¼																			
8	State of Minnesota		SW¼ of NW¼																			
9	H. A. Lindfors		~~S E¼ of N W¼~~ N½ of Lot 2				19.28		no	no	135	99		234		46				33	46	
10	Rev. Albert Monson + Esther M. Monson		S½ of Lot 2				19.27		no	no	135	99		234		46				33	46	
11	David Clifford Arthur	Martin & M. Robert Arthur	NE¼ of SW¼				40		no	no	399			399		133				133	186	
12	Louis J. + Viola Bergfeld		NW¼ of SW¼				40		no	no	120			120		40				40	56	
13	H. J. Bergfeld		SW¼ of SW¼				40		no	no	120			120		40				40	56	
14	David Clifford Arthur	Martin & M. Robert Arthur	~~S E¼ of S W¼~~ Lot 6				39.50		no	no	399			399		133				133	186	
15																						
16			NE¼ of SE¼																			
17			NW¼ of SE¼																			
18	David Clifford Arthur	Martin & M. Robert Arthur	Lot ~~5 (1.50 ac.) + 11.30 ac.~~ ~~SW¼ of SE¼~~				2.75		no	no	51			51		17				17	24	
19	Nat + Orpha Nestater		~~S E¼ of S E¼~~ Part of Lot 5				1.50		no	no	49	760		809		283				283	396	
20	Frederick M. + Pearl Andrus		11.3 ac. of Lot 5				11.30		no	no	300	825		1125		375				375	445	
							226.55				2610	2106		4716		1572				1572		
											1666	2106		3772		1324				1324		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 186 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 660 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																									
2																									
3		114				2068	76					2144 15	PAID IN FULL	MAR 8 1947	3579	2144									
4		147				2666	98					2764 14	PAID IN FULL	JAN 21 1947	362	2764									
5																									
6																									
7																									
8																									
9		46				834	30					864 16	PAID IN FULL	JAN 30 1947	1324	864									
10	SOLD FOR TAXES	46				834	30					864 16	PAID IN FULL	APR 30 1947	5224										
11		186				3374	122					3496 14	PAID IN FULL	JAN 21 1947	362	3496									
12		56				1016	36					1052 12	1st Half Paid	JUN 21 1947	9550										
13		56				1016	36					1052 12	1st Half Paid / 2nd Half Paid	MAY 29 1947 / OCT 22 1947	7630 / 11105		Balance Due 1-5-48								
14		186				3374	122					3496 14	PAID IN FULL	JAN 21 1947	362	3496									
15																									
16																									
17																									
18		24				436	16					452 18	PAID IN FULL	JAN 21 1947	362	452									
19		296				5368	196					5564 16	PAID IN FULL	JAN 30 1947	1325	5564									
20	SOLD FOR TAXES	415				7526	274					7800 00	PAID IN FULL	FEB 18 1947	1705	7800							1941	4500	66.30
		1572				28512	1036					29548													

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	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% (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)
	Bert Sirles		1	NE ¼ of NE ¼	29	140	30	40		no	no	130			130	26					26	36	
	" "		2	~~NW ¼ of NE ¼~~ Lot 1				32.75		no	no	270	225		495	99					99	121	
	Edw. J. Knutson			8.34 acs of Lot 2																			
			3	SW ¼ of NE ¼				34		no	~~no~~	102			102				34		34	47	
	State of Minnesota		4	SE ¼ of NE ¼																			
	Bert Sirles		5	N 11 acs of Lot 2				11.25		no	no	55			55	11					11	15	
			6	NE ¼ of NW ¼																			
	Nels Johnson, ~~Strand~~ + John A. Sirles ~~Strand~~			~~NW ¼ of NW ¼~~ Lot 1				23.25		no	~~no~~	72			72				24		24	33	
	John C. + Laura Kearne		8	SW ¼ of NW ¼ " 9				22.50		no	~~no~~	90			90				30		30	42	
			9	SE ¼ of NW ¼																			
			10																				
	Edw. J. Knutson		11	~~NE ¼ of SW ¼~~ " 7				29		no	~~no~~	87			87				29		29	40	
	John C. + Laura Kearne		12	~~NW ¼ of SW ¼~~ " 8				35.70		no	~~no~~	150	162		312				104		84	104	
	State of Minnesota	C. K. + Martin Erlson Guardians	13	SW ¼ of SW ¼				40		no	no	150			150	42					30	42	
	State of Minnesota		14	SE ¼ of SW ¼																			
			15																				
	State of Minnesota		16	~~NE ¼ of SE ¼~~ " 4																			
	Edw. J. Knutson		17	~~NW ¼ of SE ¼~~ " 3				28.50		no	~~no~~	87			87				29		29	40	
	State of Minnesota		18	~~SW ¼ of SE ¼~~ " 6																			
	State of Minnesota		19	SE ¼ of SE ¼ " 5																			
			20																				
								~~335~~ 296.00			160	1661 1193	327 327		1988 1520	214 166	306 230				396	520	

Cass County, Minnesota, for Taxes for the Year 1946.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District Agassiz No. 2 Rate 17.75 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	SOLD FOR TAXES	District No. 2 Dollars	District Dollars	District Dollars	District Dollars	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.6 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty	November Settlement 1947 ($ cts.)	Penalty	Collections to First Monday in January 1948 ($ cts.)	Penalty	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1		H 36				652				652	1st Half Paid	MAY 26 1947	6477		326								
											2nd Half Paid	AUG 25 1947	10662				326						
2		H 121				2194				2194	1st Half Paid	MAY 26 1947	6477		1097								
											2nd Half Paid	AUG 25 1947	10662				1097						
3	SOLD FOR TAXES	47				852	32			884											884		
4																							
5		H 15				272				272	1st Half Paid	MAY 26 1947	6477		136								
											2nd Half Paid	AUG 25 1947	10662				136						
6																							
7		33				598	22			620	2nd Half Paid	OCT 21 1947	11320										
											1st Half Paid	JUN 11 1947	8228		310								
8		47				762	28			790	2nd Half Paid	OCT - 3 1947	11224	395									
											1st Half Paid	FEB 26 1947	9204				395						
9																							
10																							
11	SOLD FOR TAXES	40				726	26			752													
12		104				1886	68			1954	2nd Half Paid	OCT - 3 1947	11224										
											1st Half Paid	FEB 26 1947	9204	977			977						
13		H 47				762				762	PAID IN FULL	OCT 24 1947	11235				762	27					
14																							
15																							
16																							
17	SOLD FOR TAXES	40				726	26			752													
18																					752		
19																							
20																							
		H 316				9430	202			9632													
		316																					
		520																					

Form 4 CD — 41.18 Sorg Graphic, Minneapolis

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Indicates Homestead Tax Yes or No	Indicates Agricultural Tax 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 (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	John + Laura Kearns		NE¼ of NE¼	30	146	30	40		un	no	135			135		45				45	63	
2	Earl Craven		NW¼ of NE¼				40		un	yes	130			130	34					34	54	
3	" "		SW¼ of NE¼ (Less 3/4 Ac. + Sacc. Village)				35		un	yes	105			105	29					29	45	
4	John + Laura Kearns		SE¼ of NE¼				41.25		un	no	135			135		45				45	63	
5	A. L. Fritzmacher		3/4 ac. of SW¼ of NW¼				.75		un	yes	5			5	1					1	1	
6	Melvin Wallette		NE¼ of NW¼ (Less 3.03 Ry. Rd. Wy.)				36.97		un	yes	105			105	21					21	29	
7	" "		NW¼ of NW¼				35.00		un	yes	135			135	27					27	38	
8	" "		SW¼ of NW¼				35.13		un	yes	515	195		510	102					102	127	
9	Martha Schultz Ralph N. Good		SE¼ of NW¼				40		un	yes	120			120	24					24	34	
10																						
11	" "		NE¼ of SW¼				40		un	yes	550	290		640	128					128	156	
12	Melvin Wallette		NW¼ of SW¼				35.23		un	yes	165			165	33					33	46	
13	Kyle L. Matteson		SW¼ of SW¼				35.33		un	no	105			105		35				35	48	
14	Oscar Johnson		SE¼ of SW¼ (Less 3.03 Ry. Rd. Wy.)				36.97		un	yes	390	150		530	106					106	136	
15	John A. Ketton	Lee Ketton	(That part of NW¼ SE¼ lying E. of H. Wy. #19)				4.37		un	no	45			45		15				15	21	
16	A. H. Krieke		NE¼ of SE¼ (Less 4.37 ac.)				35.63		un	yes	330	295		525	105					105	123	
17	" "		NW¼ of SE¼				40		un	yes	120			120	24					24	34	
18	Albert R. Fritzmacher		SW¼ of SE¼				40		un	yes	400			400	80					80	112	
19	" "		SE¼ of SE¼				39.70		un	yes	350	675		1025	205					205	233	
20																						
							611.91				4640	1605		6245	1132	195					1327	
											3320	1605		4925	901	140				1041		

Land: 4640 − 1320 = 3320; Buildings: 1605 − 1605 = 0; Total: 6245 − 1320 = 4925; Rural Homestead: 1132 − 231 = 901; Rural Other: 195 − 55 = 140; Total Assessed Value: 1041; Total Assessed Value as Equalized: 1327

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Clear Rate Mills	District No. Not Clear Rate Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.66 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
1		63					11.42	42			11.84	2nd Half Paid / 1st Half Paid	OCT 3 1947 / FEB 26 1947	1234 / 2264	5.92			5.92						
2		H 34					6.16				6.16	PAID IN FULL	JUN 26 1947	4842		11.42								
3		H 29					5.26				5.26	PAID IN FULL	JUN 26 1947											
4		63					11.42	42			11.84	2nd Half Paid / 1st Half Paid	OCT 3 1947 / FEB 26 1947	1234 / 2264	5.92			5.92						
5	SOLD FOR TAXES	H 1					18				18	2nd Half Paid / 1st Half Paid	JUN 27 1947 / OCT 24 1947	9676 / 1146		.09		.09						
6		H 29					5.26				5.26	2nd Half Paid / 1st Half Paid	NOV 26 1947 / JUN 19 1947	2234 / 8697		17.60				17.60	1.31			
7		H 38					6.90				6.90	2nd Half Paid / 1st Half Paid	NOV 26 1947 / JUN 19 1947	2234 / 8697										
8		H 127					23.04				23.04	2nd Half Paid / 1st Half Paid	NOV 26 1947 / JUN 19 1947	2234 / 8697										
9		H 34					6.16				6.16	2nd Half Paid / 1st Half Paid	NOV 26 1947 / JUN 19 1947	2234 / 8697										
10																								
11		H 156					28.30				28.30	2nd Half Paid / 1st Half Paid	NOV 26 1947 / JUN 19 1947	2234 / 8697		17.23		17.23						
12		H 46					8.34				8.34	2nd Half Paid / 1st Half Paid	NOV 26 1947 / JUN 19 1947	2234 / 8697		4.17				4.17	.33			
13	SOLD FOR TAXES	48					8.70	.32			9.02													
14		H 136					24.66				24.66	PAID IN FULL	JUN 9 1947	8633		24.66						9.02		
15		21					3.80	.14			3.94													
16		H 123					22.30				22.30	PAID IN FULL	JAN 9 1947											
17		H 34					6.16				6.16	PAID IN FULL	JAN 9 1947	168	28.46									
18		H 112					20.32				20.32	2nd Half Paid / 1st Half Paid	JUN 27 1947 / OCT 24 1947	9676 / 1146		31.29								
19		H 233					42.26				42.26	2nd Half Paid / 1st Half Paid	JUN 27 1947 / OCT 24 1947	9676 / 1146				31.29						
20																								
		H 1 / H 29 / H 38 / H 127 / H 34 / H 156 / H 46 / H 136 / H 112 / H 233 / 1327					24.64	.30			24.94													

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Information Required by Tax Law	Information Required by Tax Law	True and Full Valuations: Land Exclusive of Structures and Improvements ($)	Buildings and Other Structures ($)	Machinery Permanently Attached to Real Estate ($)	Total Real Estate Value ($)	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 ($)	Final Equalized Value ($)
1	Clinton S. Carder		NE ¼ of NE ¼	31	140	30					105			105	21							
2	Red River Lbr. Co.		~~NW ¼ of NE ¼~~ Lot 3				34.75				75			75	15					15	21	
3	Clinton S. Carder		~~SW ¼ of NE ¼~~ " 4				36				130			130		56			40	40	56	
4	Clinton S. Carder		~~SE ¼ of NE ¼~~ " 5				40.80				410			410	82	115				82	115	
5																						
6	H. B. Carder		NE ¼ of NW ¼				40				110			110	22					22	31	
7	State of Minnesota (Contr. to H. B. Carder)		NW ¼ of NW ¼				35.11				190	50		240	48					48	63	
8	State of Minnesota (" " O. H. Kading)		SW ¼ of NW ¼				34.58				105			105		35				35	49	
9	O. H. Kading		SE ¼ of NW ¼				40				120			120		40				40	56	
10																						
11	State of Minnesota (Contr. to O. H. Kading)		NE ¼ of SW ¼				40				120			120		40				40	56	
12	State of Minnesota		NW ¼ of SW ¼																			
13	State of Minnesota		Westerly 14.73 acs. of SW ¼ of SW ¼																			
14	State of Minnesota		Westerly 11.50 acs. of SE ¼ of SW ¼																			
15	State of Minnesota		Easterly 28.38 acs. of SW ¼ of SW ¼																			
16	C. S. + Zelda B. Carder		NE ¼ of SE ¼				40				120			120	24					24	34	
17	State of Minnesota		NW ¼ of SE ¼																			
18	State of Minnesota		SW ¼ of SE ¼																			
19	C. S. + Zelda B. Carder		SE ¼ of SE ¼				40				120			120	24					24	34	
20	State of Minnesota		Easterly 14.78 acs. of SW ¼ of SW ¼																			
							39.24				2091	50		2141	296	217				513		
											1490	50		1540	215	155				370		

Cass County, Minnesota, for Taxes for the Year 1946.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 42 / 181.42 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 660 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	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																								
2			21				380				380	PAID IN FULL	JUN 11 1947	8217		380								
3	SOLD FOR TAXES		56				1016	36			1052	PAID IN FULL	JAN 20 1947	328	1052									
4			115				2086				2086	PAID IN FULL	JUN 11 1947	8217		2086								
5																								
6			31				562				562	PAID IN FULL	JUN 7 1947			1704								
7	SOLD FOR TAXES		63				1142				1142	PAID IN FULL	JUN 7 1947	3274										
8			49				888	32			920	PAID IN FULL	OCT 13 1947											
9	SOLD FOR TAXES		56				1016	36			1052	PAID IN FULL	OCT 13 1947	1121				3024	106					
10																								
11	SOLD FOR TAXES		56				1016	36			1052	PAID IN FULL	OCT 13 1947											
12																								
13																								
14																								
15																								
16			34				616				616	PAID IN FULL	JUN 11 1947	8217		616								
17																								
18																								
19			34				616				616	PAID IN FULL	JUN 11 1947	8217		616								
20																								
			37 / 513				9338	140			9478													

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Units	No. School District	Indicate Homestead Yes or No	Indicate Non-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 $1,000 20%	Over $1,000 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 Board of Review	Final Equalized Value
													Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~Steve Kish~~ Mike Kish		NE¼ of NE¼	32	146.30		40			no	no	no	120			120	24					24	34	
	State of Minnesota (contr. to Hyman L. Britton, Jr.)		NW¼ of NE¼				40			no	no	no	150			150		60				50	70	
3	~~State of Minnesota~~ Earl Graves		SW¼ of NE¼				40			no	no	no	120			120	24					24	34	
4	~~Steve Kish~~ Mike Kish		SE¼ of NE¼				40			no	no	no	120			120	24					24	34	
5																								
6	~~State of Minnesota~~ Richard Carter		NE¼ of NW¼																					
7	State of Minnesota		NW¼ of NW¼ E. of Hy.																					
8	Ray Van Blaricom		SW¼ of NW¼				40			no	no	no	395	70		465	93					93	125	
9	C. S. Carder		SE¼ of NW¼				40			no	no	no	330			330	66					66	92	
10	Lavon J. Cohen		NW¼ of NW¼ - E. of Hy.				35			no	no	no	190	235		425	85					85	100	
11	C. S. Carder		NE¼ of SW¼				40			no	no	no	160	690		850	170					170	183	
12	" "		NW¼ of SW¼				40			no	no	no	120			120	24					24	34	
13	C. S. + Zella Carder		SW¼ of SW¼				40			no	no	no	120			120	24					24	34	
14	" " "		SE¼ of SW¼				40			no	no	no	120			120	24					24	34	
15																								
16	Mike + Joseph Kish		NE¼ of SE¼				40			no	no	no	190			190	38					38	53	
17	State of Minnesota (cont. to Earl Graves)		NW¼ of SE¼				40			no	no	no	160			160	32					32	45	
18	Earl Graves		SW¼ of SE¼				40			no	no	no	270	480		750	150					150	172	
19	Mike + Joseph Kish		SE¼ of SE¼				40			no	no	no	370			370	74					74	104	
20																								
							595						4125	1475		5600	1078	70					1148	
													2935	1475		4410	858	50				902		

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.66 Mills	Total General Tax	Special Taxes		Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 34				6.16					6.16	2nd Half Paid 1st Half Paid	OCT 25 1947 MAY 2 1947	12017 6042		3.08		3.08						
2	SOLD FOR TAXES	70				12.70	.46				13.16											13.16		
3		H 34				6.16					6.16	2nd Half Paid 1st Half Paid	OCT 25 1947 MAY 2 1947	12017 6042		3.08		3.08				6.16	X 6.78	
4		H 34				6.16					6.16													
5																								
6																								
7																								
8	SOLD FOR TAXES	H 125				22.66					22.66											22.66		
9		H 92				16.68					16.68	PAID IN FULL	JUN 11 1947	8217		16.68								
10		H 100				18.14					18.14	2nd Half Paid 1st Half Paid	OCT 27 1947 MAY 22 1947	12017 6565		9.07		9.07						
11		H 183				33.18					33.18	PAID IN FULL	JUN 11 1947											
12		H 34				6.16					6.16	PAID IN FULL	JUN 11 1947	8217		6.16								
13		H 34				6.16					6.16	PAID IN FULL	JUN 11 1947											
14		H 34				6.16					6.16	PAID IN FULL	JUN 11 1947											
15																								
16		H 53				9.62					9.62	2nd Half Paid 1st Half Paid	OCT 25 1947 MAY 2 1947	12017 6042		4.81		4.81				4.16	J 8.98	
17		H 45				8.16					8.16													
18		H 172				31.20					31.20											31.20	J 34.32	
19		H 104				18.86					18.86	2nd Half Paid 1st Half Paid	OCT 25 1947 MAY 2 1947	12017 6042		9.43		9.43						
20																								
		H 1025 N.H. 70 1148				208.16	.46				208.62													

Form 4 CD — BURT-BATES COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Indicates Homestead Yes or No	Indicates 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 (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Harold H. + Chas. B. Sweatt		NE¼ of NE¼ Lot 3 53 1/4 3.0				20			Yes	No	192			192		64				64	89	
2	State of Minnesota		NW¼ of NE¼																				
3			~~SW¼ of NE¼~~ - 2																				
4			SE¼ of NE¼																				
5																							
6	State of Minnesota		~~NE¼ of NW¼~~ Lot 1																				
7	State of Minnesota	Mike Fisch	NW¼ of NW¼																				
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	Harold H. + Mary B. Sweatt		NE¼ of SW¼				40			No	No	300			300		100				100	140	
12	Mike + Joseph Fisch		NW¼ of SW¼				40			No	No	140			140		28				28	39	
13	" " "		SW¼ of SW¼				40			No	No	395	335		730		146				146	178	
14	Harold H. + Mary B. Sweatt		SE¼ of SW¼				40			No	No	321			321						107	150	
15																							
16	Harold H. + Chas. B. Sweatt		Lot 4 less 1 ac. Platted ~~NE¼ of SE¼~~ Kearney Heights				27.15			No	No	450	2310		2760		920				920	980	
17	Harold H. + Mary B. Sweatt		NW¼ of SE¼				40			No	No	130			130		40				40	56	
18	" " "		SW¼ of SE¼				40			No	No	350	1000		1350		450				450	497	
19	Martha Webster Sweatt		SE¼ of SE¼ less 1 ac. in Sec. 4				39			No	No	201			201		67				67	94	
20	Leonard W. + Lawerne S. Bauer		1 acre in Sec. 4 N.E. of S.E.				1			No	No	10			10	2					2	3	
							327.15		301			2419	3645		6124	176	1748				1924	2226	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 301 Rate 81.38 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes		Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		89				1614	88				1672	PAID IN FULL	FEB 27 1947	2246	1672									
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11		140				2538	92				2630	PAID IN FULL	FEB 27 1947	2246	2630									
12		39				708					708	2nd Half Paid / 1st Half Paid	OCT 25 1947 / MAY - 2 1947	2203 / 2245			1768		1961					
13		178				3228					3228	2nd Half Paid / 1st Half Paid	OCT 25 1947 / MAY - 2 1947											
14		150				2720	100				2820	PAID IN FULL	FEB 27 1947	2246	2820									
15																								
16		980				17772	646				18418	PAID IN FULL	FEB 27 1947	2246	18418									
17		56				1016	36				1052	PAID IN FULL	FEB 27 1947	2246	1052									
18		497				9014	328				9342	PAID IN FULL	FEB 27 1947	2246	9342									
19		94				1704	62				1766	PAID IN FULL	FEB 27 1947	2246	1766									
20		H 3				54					54	PAID IN FULL	APR 22 1947	4652			54							
		H 220 / 2006 / 2226				40368	1322				41690													

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	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	Inhabited Homestead or Not	Inhabited Agricultural Tax or Not	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	Adolph E. + Helen Minkelman		NE ¼ of NE ¼	34	140	30	40		no	no	301			301		67				67	94	
2	" "		NW ¼ of NE ¼				40		no	no	450	201		651		217				217	277	
3	Muriel L. Woodruff		SW ¼ of NE ¼				40		no	no	200			200	40					40	56	
4	" "		SE ¼ of NE ¼				40		no	no	100			100	20					20	28	
5	~~Pleasant Lake Home~~		~~N ½ of Lot 4~~				20		no	no		584		584					305	305	305	
6	Adolph E. + Helen Minkelman		~~NW ¼ of NW ¼ Lot 1~~				20		no	no	99			99		33				33	46	
7	Effie Haterstad		~~NW ¼ of NW ¼ Lot 1~~				31		no	no	185			185	37					37	52	
8	Arthur E. + Ruby Roeburg		~~SW ¼ of NW ¼ Lot 2~~				10.70		no	no	120	515		635	127					127	127	
9	Lee J. + Julia A. Patton		~~SE ¼ of NW ¼ of Lot 2~~				8		no	no	95	375		470	94					94	102	
10	Leonard H. + Lucerne S. Bauer		Strip 1 rod wide off West side of Lot 4				60		no	no	16			16	2					2	3	
11	Eldon R. + Alma C. Schuler		~~S ½ of NW ¼ of SW ¼ Lot 2~~				2.70		no	no	43	300		345	44	115				115	120	
12	Leonard H. + Lucerne S. Bauer		~~N ½ of Lot 4 N ½ of SW ¼~~				1		no	no	40	415		455	91					91	94	
13	H. C. + Mathilda Lindberg		~~SW ¼ of SW ¼ Lot 3~~				36.25		no	no	290	684		974	160	56				218	247	
14	Theodore Kohn		SE ¼ of SW ¼				40		no	no	201			201		67				67	94	
15	~~Pleasant Lake Home~~		1 acre of Lot 4				1		no	no	80	850		930	84	167				251	251	
16	Robert H. Stewart + Margaret S. Chisholm		NE ¼ of SE ¼				40		no	no	120			120	24					24	34	
17	Muriel L. Woodruff		NW ¼ of SE ¼				40		no	no	250	155		405	81					81	101	
18	Amelia Mooney		SW ¼ of SE ¼				40		no	no	195	180		375	65					65	77	
19	Fred Cline		SE ¼ of SE ¼				40		no	no	190	70		260	52					52	67	
20	H. R. Craswell		~~E 250' of Lot 4 less 2.00 rd. 450' x 75'~~				11.00		no	no	50	150		200		67				67	72	
	~~Pleasant Lake Home~~		~~Lot 4 less 22 ac.~~				22.00		no	no	330			330	70					70	70	
	Emil + Ethel Shroeder		W 410' x 660' of Lot 4				~~44.35~~ 21.35				3996			3996	799	1198				1997	2016	
											3721	3446		5837	793	624				1417	2017	
											3721	3446		7167						1717	2116	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Mills	District No. 2 Mills	District No. 3 Mills	District No. 4 Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		94				1704	62			1766 62	1st Half Paid 2nd Half Paid	MAY 3 1947 OCT 1 1947	12334		3466		3466							
2		277				5024	182			5206 62	1st Half Paid 2nd Half Paid	MAY 3 1947 OCT 1 1947	12334		10412		10412							
3		H 56				1016				1016 62	1st Half Paid 2nd Half Paid	MAY 27 1947 NOV 4 1947	12334		508		508							
4		H 28				508				508 62	1st Half Paid 2nd Half Paid	MAY 27 1947 NOV 4 1947	12334		254		254							
5			305	(Sec 5-T137-47BR)		5488	202			6190 62	PAID IN FULL	JUN 10 1947	12334		6190									
6		46		(Sec 5-T137-47BR)		834	30			864 62	1st Half Paid 2nd Half Paid	MAY 3 1947 OCT 11 1947	12334		432		432							
7		H 53		(Sec 6-T137-47BR)		944				944 62	1st Half Paid 2nd Half Paid	JUN 3 1947 OCT 29 1947	12334		472		472							
8		H 137		(Sec 8-T137-47BR)		2484				2484 62	PAID IN FULL	JAN 14 1947	126	2484										
9		H 102		(Sec 8-T137-47BR)		1850				1850 62	PAID IN FULL	FEB 20 1941	2551	1850										
10		H 3		(Sec 15-T137-47BR)		54				54 62	PAID IN FULL	APR 22 1947	12652		54									
11		120		(Sec 4-T137-47BR)		2176	80			2256 62	PAID IN FULL	FEB 14 1947	122	2256										
12		H 94		(Sec 14-T137-47BR)		1704				1704 62	PAID IN FULL	APR 22 1947	12652		1704									
13		H 35		(Sec 8-T137-47BR)		634				634 62	PAID IN FULL	JUN 4 1947	12877		634									
14		94				1704	62			1766 62	2nd Half Paid 1st Half Paid	NOV 4 1947 MAY 22 1947	12333 12652				833							
15		H 84	167	(Sec 15-T137-47BR)		3280 1524	110			3390 1634 62	PAID IN FULL PAID IN FULL	MAR - 6 1947 MAR - 6 1947	12463	4914										
16		H 34				616				616 62	PAID IN FULL 1st Half Paid	JAN - 9 1947 MAY 27 1947	44 12557	616										
17		H 101				1832				1832 62	2nd Half Paid 1st Half Paid	NOV 4 1947 MAY 23 1947	12334 12557		916		916							
18		H 77				1396				1396 62	2nd Half Paid	OCT 25 1947	12565		698		698							
19	SOLD FOR TAXES	H 67				1216				1216 62	PAID IN FULL	JUL - 9 1947	10162		1216	24								
20		73		(Sec 7-T137-47BR)		1324	48			1372 62	PAID IN FULL	MAR 13 1947	12372	1372										
		H 70		(Sec 6-T137-47BR)		1270				1270 62	PAID IN FULL	MAR - 6 1947	12463	1270										
		700				12714																		
		472				8568																		
		1244				20282	776			398.58														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD

	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	Indicates Homestead Tax	Indicates Agricultural Tax	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
	Robert H. Stewart + Margaret S. Chisholm		NE ¼ of NE ¼	35	140	30	40				800 / 160			800 / 160	160 / 32					32	45	
2	" "	" "	NW ¼ of NE ¼				40				600 / 120			600 / 120	120 / 24					24	34	
3	" "	" "	SW ¼ of NE ¼				40				2300 / 280	205		2505 / 485	485 / 97					97	119	
4	" "	" "	SE ¼ of NE ¼				40				1300 / 260			1300 / 260	260 / 52					52	73	
5																						
6	" "	" "	NE ¼ of NW ¼				40				800 / 160			800 / 160	160 / 32					32	45	
7	" "	" "	NW ¼ of NW ¼				40				600 / 120			600 / 120	120 / 24					24	34	
8	" "	" "	SW ¼ of NW ¼				40				600 / 120			600 / 120	120 / 24					24	34	
9	" "	" "	SE ¼ of NW ¼				40				600 / 120			600 / 120	120 / 24					24	34	
10																						
11	" "	" "	NE ¼ of SW ¼				40				1000 / 200			1000 / 200	200 / 40					40	56	
12	" "	" "	NW ¼ of SW ¼				40				600 / 120			600 / 120	120 / 24					24	34	
13	State of Minnesota	Margaret Chisholm	SW ¼ of SW ¼				40				600 / 120			600 / 120	120 / 24					24	34	
14	Margaret Chisholm		SE ¼ of SW ¼				40				600 / 120			600 / 120	120 / 24					24	34	
15																						
16	State of Minnesota		NE ¼ of SE ¼																			
17	Robert H. Stewart + Margaret S. Chisholm		NW ¼ of SE ¼				40				1200 / 240			1200 / 240	240 / 48					48	67	
18	State of Minnesota	Cont. to Guy Chisholm	SW ¼ of SE ¼				40				875 / 175			875 / 175	175 / 35					35	49	
19	State of Minnesota	" " " "	SE ¼ of SE ¼				40				600 / 120			600 / 120	120 / 24					24	34	
20																						
											13435 / 2687	205 / 41		13640 / 2728	528 / 106					528	726	
							600				13435 / 2687	205 / 41		13640 / 2728	528 / 106					528	726	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 28.88 Mills	District No. 4 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	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.	$ cts.	
1		H 45					8.16				8.16	PAID IN FULL	JAN - 9 1947												
2		H 34					6.16				6.16	PAID IN FULL	JAN - 9 1947												
3		H 119					21.58				21.58	PAID IN FULL	JAN - 9 1947		49.14										
4		H 73					13.24				13.24	PAID IN FULL	JAN - 9 1947												
5																									
6		H 45					8.16				8.16	PAID IN FULL	JAN - 9 1947												
7		H 34					6.16				6.16	PAID IN FULL	JAN - 9 1947												
8		H 34					6.16				6.16	PAID IN FULL	JAN - 9 1947		26.64										
9		H 34					6.16				6.16	PAID IN FULL	JAN - 9 1947												
10																									
11		H 56					10.16				10.16	PAID IN FULL	JAN - 9 1947												
12		H 34					6.16				6.16	PAID IN FULL	JAN - 9 1947												
13		H 34					6.16				6.16	1st Half Paid	MAY 31 1947												
14		H 34					6.16				6.16	1st Half Paid	MAY 31 1947			6.16						3.08	3.39		
15																						3.08	3.39		
16																									
17		H 67					12.16				12.16	PAID IN FULL	JAN - 9 1947												
18		H 49					8.88				8.88	1st Half Paid	MAY 31 1947		12.16										
19		H 34					6.16				6.16	1st Half Paid	MAY 31 1947			7.54						4.44	4.88		
20																						3.08	3.39		
		H 726					131.62				131.62														

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

Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 (C) DULUTH-SUPERIOR DISTRICT, MINNESOTA

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	Sec. School District	Indicate Homestead Tax or No	Indicate Agricultural 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)	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)
	State of Minnesota		1 N E ¼ of N E ¼	36	140	30				Un													
	State of Minnesota		2 N W ¼ of N E ¼																				
	State of Minnesota		3 S W ¼ of N E ¼																				
	State of Minnesota		4 S E ¼ of N E ¼																				
			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																				
	State of Minnesota		12 N W ¼ of S W ¼																				
	State of Minnesota		13 S W ¼ of S W ¼																				
	State of Minnesota		14 S E ¼ of S W ¼																				
			15																				
	State of Minnesota		16 ~~N E ¼ of S E ¼~~ Lot 1																				
	State of Minnesota		17 N W ¼ of S E ¼																				
	State of Minnesota		18 ~~S W ¼ of S E ¼~~ " 2																				
			19 S E ¼ of S E ¼																				
			20																				

Land Total 13,348.21

	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)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.60 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1		Regular Francis Nadler Rate 18.55 Mills	Thurk No. 1 Rate ..... Mills									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												

71,543.
16,870.
333.03
Tax roll 3 posted

Form 6 C — Hall-Byers Stamping, Minneapolis

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Arthur's Point

	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	Indicate if Homestead Tax Applies	Indicate if Land is Platted	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 23% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	A. R. Talbot		Arthur's Point S. 87' of the N½	1	1		na	na	na		50	652		702		234				234		
2	~~Lucy D. Chapin~~	Chapin Lockmer									50	~~951~~ 951		~~1011~~ 1011		10 317				317		
3	Robert N. Talbot		Part of Lot 2, Block 1, Arthur's Point described as follows: Beginning at a point along the lake shore 100' from the SW corner of Lot 3, thence in a north westerly direction and parallel to the line of Lot 3, 100'; thence N 41°30' W 189.3'; thence S 55°10' W 133.7'; thence S 69°30' W 133.7'; thence S 76° E to a point on lake shore; thence along lake shore N 65° E 75' to point of beginning.								50	721		771		257				257		
4	~~A. L. Hodge Hordroff~~	Martha M. Kahns, Nebraska									10			60		20				20		
5	David Clifford Arthur										10			60		20				20		
6	Stuart ~~Investment~~ C.										15			75		25				25		
7	" " "			4				na	na	na	75	849		924		308				308		
8	" " "		SW½ of	5				na	na	na	75	600		675		225				225		
9	Louis Emmerson Ward		NE½ of	5				na	na	na	50	424		474		158				158		
10	" " "			6				na	na	na	51			51		17				17		
11	Genevieve Vail Settemire			7				na	na	na	100	602		702		234				234		
12	" " "			8				na	na	na	99			99		33				33		
13	David Clifford Arthur	Martha M. Kahns, Nebraska		9				na	na	na	60	951		1011		337				337		
14	" " "			10				na	na	na	60			60		20				20		
15	Ruth Alice Wilson			11				na	na	na	100	302		402		134				134		
16	David Clifford Arthur	Martha M. Kahns, Nebraska		12				na	na	na	75			75		25				25		
17	Mary J. M. Arnold		S. 65' of N 125' of Lot 1						na		33	601		634		211						
18																						
19																						
20																						
											1090	6002		7092		2364				2364		

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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.60 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	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.		
SOLD FOR TAXES			234			4594	154			4748	1st Half Paid	JUN 27 1947	9876		2374						2374			
2	Assessed by mistake		106			2082	70			2182														
	+ Non taxable		~~349~~			~~6848~~	~~204~~			~~6848~~	PAID IN FULL	JUN 6 1947	7108		2157									
3	Assessed 4-47 Book		257			5046	170			5216	2nd Half Paid	OCT 9 1947	11173				2608							
											1st Half Paid	MAY 16 1947	8459		2608									
4			20			392	14			406	PAID IN FULL	JAN 15 1947	161	406										
5	Assessed 4-47 Book		20			392	14			406	PAID IN FULL	JAN 21 1947	363	406										
6			25			490	16			506	PAID IN FULL	JAN 15 1947												
7			308			6048	204			6252	PAID IN FULL	JAN 15 1947	161	1324										
8			225			4418	148			4566	PAID IN FULL	JAN 15 1947												
9			158			3102	104			3206											3206	3527		
10			17			334	12			346											346	3.81		
11			234			4594	154			4748	1st Half Paid	JAN 2 1948	16566		2709									
12			33			648	22			670	1st Half Paid	MAY 23 1947	11401											
13			337			6616	222			6838	1st Half Paid	MAY 22 1947							2709					
14			20			392	14			406	PAID IN FULL	JAN 21 1947	363	6838										
15			134			2632	88			2720	PAID IN FULL	JAN 21 1947	363	406										
16			25			490	16			506	PAID IN FULL	JAN 31 1947	1335	2720										
17	Assessed 4-47 Book		~~21~~			~~414~~	~~14~~			~~414~~	PAID IN FULL	JAN 21 1947	363	506										
						~~787~~	~~26~~			~~787~~	PAID IN FULL	MAR 8 1947	3581	4284										
18																								
19																								
20																								
			2364	na		44414	1562			47976														

Arthur's Point

Birch Lake

Form 4 C. MILLS-BATES COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

Arthur's Point

Sta	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	Indicate Homestead Yes or No	Indicate Equalized 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 $1,000 25%	All Other: Over $1,000 and Non-Homestead 40%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by Board of Review	Final Equalized Value	Remarks
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	A. R. Talbot ~~Sumner W. Chapin~~	Mary Chapin Pack	Arthur's Point S. 87' of the W½	1	1		na	na	na		50	652		702		234				234			
			N. 12½' of	1				na	na	na	50	~~901~~ 317		~~951~~ 317		106 317				317			
			S½	1				na	na	na	50	721		771		257				257			
			Part of	2				na	na	na	60			60		20				20			
			Bal. of	2				na	na	na	60			60		20				20			
				3				na	na	na	75			75		25				25			
				4				na	na	na	75	849		924		308				308			
7	" "	" "	SW½ of	5				na	na	na	75	600		675		225				225			
8	" "	" "	NE½ of	3				na	na	na	50	424		474		158				158			
9	Louis Emmerson Ward			6				na	na	na	51			51		17				17			
10	" "	" "		7				na	na	na	100	602		702		234				234			
11	Genevieve Vail Settlemire			8				na	na	na	99			99		33				33			
12	" "	" "																					
13	David Clifford Arthur + Martha M. Arthur			9				na	na	na	60	951		1011		337				337			
14	" "	" "		10				na	na	na	60			60		20				20			
15	Ruth Alice Wilson			11				na	na	na	100	302		402		134				134			
16	David Clifford Arthur + Martha M. Arthur			12				na	na	na	75			75		25				25			
17	Mary E. M. Arthur		E. 66' of N. 12½' of Lot 1						na		33	601		634		211							
18																							
19																							
20																							
											1090	6002		7092		2364				2364			

Assessed Valuations: Rural / All Other

Cass County, Minnesota, for Taxes for the Year 1946.

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	Rate and Tax Less Homestead Exemption ... Mills	$ cts.	State Tax on Non-Homestead 6.62 Mills	$ cts.	Total General Tax	Special Taxes	$ cts.	$ cts.	$ cts.	Total Taxes	$ cts.	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947	$ cts.	June Settlement 1947	$ cts.	Penalty	$ cts.	November Settlement 1947	$ cts.	Penalty	$ cts.	Collections to First Monday in January 1948	$ cts.	Penalty	$ cts.	Delinquent on First Monday in January 1948	$ cts.	Total Delinquent Tax and Penalty	$ cts.	Remarks
SOLD FOR TAXES		234					4594	154								4748	34	1st Half Paid	JUN 27 1947	9876			2374												2374			
2	Discovered by Mae Plaga + Tom Lewis	106 ~~209~~					2082 ~~4104~~	70 ~~204~~								2152 ~~6272~~	62	PAID IN FULL	JUN 6 1947	7102			2152															
																			OCT 9 1947	4172																			
3	Dave 4-47 Book	257					5046	170								5216	63	2nd Half Paid	MAY 16 1947	2499			2608				2608											
4	" 5 "	20					392	14								406	34	PAID IN FULL	JAN 15 1947	161	406																	
5	Nov. 9 47 BK	20					392	14								406	35	PAID IN FULL	JAN 21 1947	363	406																	
6	" 16 "	25					490	16								506	36	PAID IN FULL	JAN 15 1947																			
7	" 11 "	308					6048	204								6252	37	PAID IN FULL	JAN 15 1947	161	11324																	
8	" 2 "	225					4418	148								4566	38	PAID IN FULL	JAN 15 1947																			
9	" 13 "	158					3102	104								3206	39																		3206		3527	
10	" 14 "	17					334	12								346	40																		346		381	
11	" 15 "	234					4594	154								4748	41	1st Half Paid	JAN - 2 1948																			
																		1st Half Paid	JAN 22 1947	6566			2709															
12	" 16 "	33					648	22								670	42	1st Half Paid	JAN 2 1948	11403																		
																		1st Half Paid	MAY 22 1947																			
13	" 17 "	337					6616	222								6838	43	PAID IN FULL	JAN 21 1947	363	6838																	
14	" 18 "	20					392	14								406	44	PAID IN FULL	JAN 21 1947	363	406																	
15	" 19 "	134					2632	88								2720	45	PAID IN FULL	JAN 31 1947	1335	2720																	
16	" 20 "	25					490	16								506	46	PAID IN FULL	JAN 21 1947	363	506																	
17	June 3-47 Book	211 ~~1~~					4144 ~~138~~	140 ~~5~~								4284 ~~139~~	47	PAID IN FULL	MAR 8 1947	3581	4284																	
18																																							
19																																							
20																																							
		2364	na				44414	1562								47976																						

Form 4 C

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / Mills)	No. School District	Indicate Agricultural Tax Reg. No.	Indicate Agricultural Tax Dis. 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 Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Leonard H. & Lucerne S. Bauer		Kearney Heights 16 rods in SE cor. of	5				1	B	MO	75	402		477		159				159		
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
											75	402		477		159				159		

	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	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 4.60 Mills	Total General Tax	Special Taxes				Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			159				3122	104						3226		PAID IN FULL	APR 22 1947	#633		3226									
2																													
3																													
4																													
5																													
6																													
7																													
8																													
9																													
10	Grand Total		159				3122	104						3226															
11																													
12																													
13																													
14																													
15																													
16																													
17																													
18																													
19																													
20																													

Form 4 C

Assessment Roll and Tax List of Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1946.

	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	Information Required by Tax Law	Information Required by Tax Law	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)
	Norman H. & Ruth S. Remington		Ogema Park Lot	1																		
	Manuel H. & Harriett Baker		That part of Lot 2 lying N of the E line of Lot 30	2																		
	" "		That part of Lot 3 lying N of the E line of Lot 30	3																		
	" "		That part of Lot 4 lying N of the E line of Lot 30	4																		
	" "			5			5															
	" "			6			6															
	" "			7			7															
	" "			8			8															
	" "			9			9															
	" "			10			10															
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						

	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)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid: When Paid Month Day Year	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1														1													
2														2													
3														3													
4														4													
5														5													
6														6													
7														7													
8														8													
9														9													
10														10													
11														11													
12														12													
13														13													
14														14													
15														15													
16														16													
17														17													
18														18													
19														19													
20														20													

Arthur's Point

Kearney Heights

Form 4-C

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

	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	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)	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																							
5																							
6																							
7																							
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

Tabular Statement of Taxable Real Property Assessment of the Town of Birch Lake County of Cass, Minnesota, 19__

		Number of Acres of Land Assessed: Acres	100ths	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)	Equalized Assessed Valuations: Board of Review (Dollars)	County Board (Dollars)	Commissioner of Taxation (Dollars)
Footings from Page	1	60523		3310	11600	150	15060		~~4878~~ ~~5020~~			50	5020			
" " "	2	20137		651			651		217				217			
" " "	3	41245		2248	69		2317	122	569				691			
" " "	~~5~~ 4	39361		1944	1734		3678	369	611				980			
" " "	~~5~~ 5	1050		45			45		15				15			
" " "	~~6~~ 6	18523		786	1220		2006	310	152				462			
" " "	~~7~~ 7	37495		1528	1080		2608	355	261				616			
" " "	~~8~~ 8	45140		1908	565		2473	296	331				627			
" " "	~~9~~ 10	55215		2375	923		3298	452	346				798			
" " "	~~10~~ 11	43855		2646	1700		3746	679	117				796			
" " "	~~11~~ 12	~~40~~ 40		145	50		195		65				65			
" " "	~~12~~ 13	19825		1025	91		1116	24	332				356			
" " "	~~13~~ 14	40395		1902	411		2313	231	386				617			
" " "	~~14~~ 15	41475		1824	900		2724	480	108				588			
" " "	~~15~~ 16	47010		2020	1055		3075	615					615			
" " "	~~16~~ 17	23975		940	38		978		326				326			
" " "	~~17~~ 18	57019		3095	3045		6140	1054	290				1344			
" " "	~~18~~ 19	53942		2298	2100		4398	774	176				950			
" " "	~~19~~ 20	10		120	340		460	92					92			
				30810	26871	150	57831	5053	~~9372~~ 9372			50	15175			

Tabular Statement of Taxable Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19__

FORM 6 WILLIS-GUNN COMPANY, MINNEAPOLIS

		Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	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	EQUALIZED ASSESSED VALUATIONS: Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
Footings from Page	1			4631	7600	150	12381		4077			50			4127	
" " "	2			912			912		304						304	
" " "	3			3142	69		3211	178	787						965	
" " "	5			~~2725~~ 2726	~~1724~~ 1724		~~4449~~ 4450	~~458~~ 458	~~1728~~ 1728						~~1186~~ 1186	
" " "	6			63			63		21						21	
" " "	7			1102	1220		2322	351	189						540	
" " "	8			2137	1030		3167	448	309						757	
" " "	9			2674	565		3239	382	443						825	
" " "	10			3326	923		4249	566	473						1039	
" " "	11			2860	1700		4560	816	160						976	
" " "	12			202	50		252		84						84	
" " "	13			1432	91		1523	34	451						485	
" " "	14			2692	411		3103	299	536						835	
" " "	15			2855	900		3755	601	150						751	
" " "	16			2830	1055		3885	777							777	
" " "	17			1318	38		1356		452						452	
" " "	18			4340	2045		7385	1261	360						1621	
" " "	19			3222	2100		5323	917	246						1163	
" " "	20			170	240		510	~~102~~ 102	~~170~~ 170						~~272~~ 272	
	21			1281	750		2031	~~339~~ 339	~~418~~ 418						~~757~~ 757	
	22			2191	360		2551	209	502						711	

Cont. on Other side of Next Page

Tabular Statement of Taxable Real Property Assessment of the Town of Birch Lake, County of Cass, Minnesota 19__

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	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	EQUALIZED ASSESSED VALUATIONS: Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
Footings from Page ~~20~~ 21		185	915	750		1665	285	80				365			
" " " ~~21~~ 22		35875	1562	360		1922	160	374				534			
" " " ~~22~~ 23		22980	1011	1220		2231	337	182				519			
" " " ~~23~~ 24		45020	1861	805		2666	457	127				584			
" " " ~~24~~ 25		~~35775~~ 35775	1265			1265	226	45				271			
" " " ~~25~~ 26		636	2250	1140		3390	582	160				742			
" " " ~~26~~ 27		320	1065	280		1345	221	80				301			
" " " ~~27~~ 28		440	1672	190		1862	133	399				532			
" " " ~~28~~ 29		31930	1840	2015		3855	579	320				899			
" " " ~~29~~ 30		5660	338	465		803	151	16				167			
" " " ~~30~~ 31		22655	1866	2106		3972		1324				1324			
" " " ~~31~~ 32		298	1193	327		1520	166	230				396			
" " " ~~32~~ 33		611 37	3320	1605		4925	961	140				1041			
" " " ~~33~~ 34		37924	1490	50		1540	215	155				370			
" " " ~~34~~ 35		595	2935	1475		4410	852	50				902			
" " " ~~35~~ 36		327 15	2479	3645		6124	176	1748				1924			
" " " 36 37		~~46125~~ 46125	~~2791~~ 2791	~~3846~~ 3846		~~6637~~ 6637	~~293~~ 293	~~624~~ 624				~~917~~ 917			
" " " ~~37~~ 38		600	2435	205		2640	528					528			
" " " ~~38~~															
		~~130[illegible]~~	32518	~~19464~~		~~51982~~	~~6762~~	~~6054~~				~~12816~~			
		~~13[illegible]~~		20534		53127	6892	6221				13113			
		13,242													

Arthur's Point

Kearney Heights

Tabular Statement of Taxable Real Property Assessment of the Town of Birch Lake, County of Cass, Minnesota, 19__

FORM 3 DILLON-BATES COMPANY, MINNEAPOLIS

	Number of Acres of Land Assessed		TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS						EQUALIZED ASSESSED VALUATIONS		
							RURAL		ALL OTHER						
	Acres	100ths	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	Homestead Up to $4,000 20% Dollars	Over $4,000 and Non-Homestead 33⅓% Dollars	Homestead Up to $4,000 25% Dollars	Over $4,000 Homestead and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33⅓% Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
Arthurs Point															
Footings from Page 1			10 90	6002		7092		2364							
" " " 2			10 90	6002		7092		2364				2364		2364	
" " "			75	402		477		159				159		159	
" " "															
" " "															
" " " 23			1410	1220		2630	379	245						624	
" " " 24			2611	805		3416	577	177						754	
" " " 25			1774			1774	317	63						380	
" " " 26			3167	1140		4307	727	224						951	
" " " 27			1496	280		1776	288	112						400	
" " " 28			2639	190		2829	171	558						729	
" " " 29			2575	2015		4590	669	415						1084	
" " " 30			471	465		936	174	22						196	
" " " 31			2610	2106		4716		1572						1572	
" " " 32			1661	327		1988	214	306						520	
" " " 33			4640	1605		6245	1132	195						1327	
" " " 34			2091	50		2141	298	217						515	
" " " 35			4125	1475		5600	1078	70						1148	
" " " 36			3473	3645		7118	220	2006						2226	
" " " 37			4321	3896		8227	1088	929						2017	
" " " 38			3425	205		3630	726							726	
	13	26	84190	49809	150	134149	15579	20329			50			35978	
			1165	6404		7569		2523				2523			
Grand Total			63963	53809	150	117922	12745	18016			50	30811			

117,922