ASSESSMENT & TAX LIST

Birch Lake

1948

Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

.....County, Minn., ...1948.

.....Assessor of the.....

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said .....*for the year 1948, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.*

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

.....*County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 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 listed, held, 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 a trustee, or 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 personal property pertaining to the business of farming, or of real estate 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 thereto, situated upon the land of any railroad company which are not in good faith owned, controlled, or operated by persons or firms other than such railroad, 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 to 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 in other places. Personal property of electric light and power companies, 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. 273.39. Merchants' Consignees. Every merchant required to list for taxation any property in the possession or under his control belonging to his business as a merchant. No consignee shall be required to list for taxation any property the property of the 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. 273.40. 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, rumbling, rectifying or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used in manufacturing, and all fixtures, including 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 persons under guardianship shall be listed and assessed where the guardian resides and not 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 be assessed in the county, town, or district in which he first resides, 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 place where any property should be assessed or where it should 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. 273.50. List to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, or assessors, a list of all the property, real and personal, or 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 or 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 such person shall answer such inquiries, when administered oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall furnish a copy of the assessment, with 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. 609.05. 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. 273.73. Classification of property—Subdivision 1. Iron classified. All coal 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 percent of the full and true value thereof, exclusive of the value of the assessment allowing the reduction of the property as 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. 609.05. 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. 273.73. Classification of property—Subdivision 1. How classified. All coal 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 percent of the full and true value thereof, exclusive of the value of the assessment allowing the reduction of the property as listed, 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 (b) is mined by open pit methods and is in the process of being mined, or which is classified by the Iron ore Trade as siliceous, Magnetic, 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 either thru crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpiles 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 rate aforesaid. Iron ore which is mined by open pit methods and 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 "A" and three "B" of this section. The assessor shall set out in a list of real estate in which iron ore is known to exist, the current list 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 furnace, and all products of the blast furnace, coke oven and iron and steel 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 "M," stocks of merchandise of all kinds together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery used by the owner in any business not specifically provided by class three "M" 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 "N" 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 6. Class 3b. Livestock, poultry, all horses, mules, and other animals exclusively for agricultural purposes, all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "M" 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.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter . . .

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

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

REAL

Arthur's Point | Kearney Heights | Ogema Point

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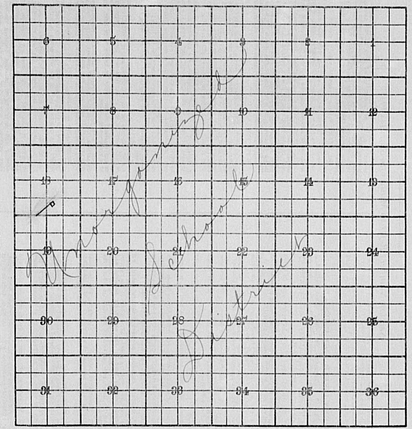
For Convenience of Auditor in Showing Boundaries of School Districts

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



Earl Gow bought 160 AE 34
140-30 + Ri Fields bought homestead.

Mercil Woodruff, Rock Lake Twp.
Sec 34 - 100 acres. 140-30
Check on Homestead Rights
He doesn't live on this land.

Sold 6/29/48

Div of NE
Div of SE NE
NW of SE.

Note ★ Assessors will not fill these Columns

Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat, and all Other Grains	★ Tax of ½ Mill Per Bushel (Dollars, Cts.)	★ Total Tax (Dollars, Cts.)	REMARKS

SUMMARY OF TAX COLLECTION

Original Levy	$11,278.05	
Additions	$	
Cancellations		$ 55.56
Abatements		$ 178.40
		$11,044.09

COLLECTIONS

March Settlement	$2,419.46	
June Settlement	$3662.53	
November Settlement	$2,641.91	
January Settlement	$ 202.82	$ 8,926.72
		$
Over Collected	$ 16.36	
Under Collected	$	
Delinquent	$2133.73	$ 2117.37
Total		$11,044.09

Arthur's Point
REAL
Kearney Heights
Ogden Point

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd *day) of January, A. D. 1949, 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. 1948, as specified above and amounting to* ..... *Dollars*

Paul A. Jewell
County Treasurer.
E.E.P.

Office of County Treasurer, Cass County, Minnesota

January 2, 1950.

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town *of* Birch Lake *in said County for the year 1948, 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 parcel or lot of real property against which the taxes remain unpaid are delinquent for said year.*

Yours respectfully,

Paul A. Jewell
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 1948.*

WITNESS my hand and official seal, the ..... *day of* ..... *1949.*

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

Auditor's Office, Cass County, Minnesota

..... *194*

I hereby certify that on the first Monday in January 1950, I received of ..... *County Treasurer, the Tax List of the* ..... *of* ..... *in said County for the year 1948; 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.*

Arthur's Point
REAL
Kearney Heights
Ogema Point

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Twp. OF Birch Lake

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Valuation by School Districts: Agricultural Lands (Dollars)	Non-Agricultural Lands (Dollars)	Personal Property (Dollars)	Total Value of all Property except Money and Credits (Dollars)	Rate of State Taxes: Total Rate of State Tax (Mills)	Rate of County Taxes: Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. (Mills)	Sinking (Mills)	(Mills)	Total Rate of County Tax (Mills)	Rate of Town Taxes: Rev. (Mills)	R. & B. (Mills)	Drag Tax (Mills)	State Loan (Mills)	(Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)
1 Lw	38120	7844	8507	54471	H. 2.91	23.4	7.2	48.5	29	6.5		93.5	5.5	15.	1.						21.5
					N. H. 3.86																
					6.77																

School District No.	Rate of County Taxes: Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation (Mills)	Bonds and Int. (Mills)	Sinking (Mills)	Rate of School Taxes: Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)
1 Lw	1. 15.		40.		1.8	4.7	10.		82.5 20.41	97.5 21.41
	1. 30.		40.		1.8	4.7	10.			

Assessed Value	Rural	All Other	Personal Property	Total
Homestead	19296			19296
Non-Homestead	26668		8507	35175
Total	45964		8507	54471

Taxes Levied

Local 1 Mill and Special School Taxes by Districts

School District No.	Local 1 Mill	Special	State Loan	Deficiency	Tuition	Transportation	Bonds and Int.	Sinking	Total School Taxes
1 Lw	5451	106237		21786	9805	80072	54471		4739 22

School District No.	Total School Taxes	Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)
1 Lw	3144 96	82.5	97.5
	1594 26	20.41	21.41
	4739 22		

All Other Taxes

Funds	Rate	Amounts
State—Non-Homestead,		1360.0
State—Homestead,		1585.26
County Revenue,		1274.64
County Road and Bridge,		392.21
County Welfare,		2641.86
Bonds and Interest		430.34
Sinking		354.08
Town Revenue,		299.61
Town Road and Bridge,		817.09
Town Drag,		54.49
Town State Loan,		
School Local 1 Mill,		5451
School Special,		106237
School State Loan,		
Deficiency		21786
Tuition		
Transportation		9805
Bond & Interest		80072
Capital Outlay		54471
		11,298.05

Total Taxes Real Estate 9432.65

Pers. Prop. 1865.40

Total 11,298.05

Total Levy, $ 11,298.05

Total Number of Acres 13,607.91

State of Minnesota, } ss
COUNTY OF CASS

I, L. C. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Twp. of Birch Lake, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1948.

Witness my hand and official seal, this 1st day of December A. D. 1948

L. C. Peterson County Auditor.

SEAL

COLLECTIONS OF TAXES OF 194 , OF , CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1948	JUNE SETTLEMENT 1948	NOV. SETTLEMENT 1948	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—Non-Homestead,	3308	3629	2024	121					
State—Homestead,	4056	5165	3733	292					
County Revenue,	26597	41532	30016	2349					
County Road and Bridge,	8184	12779	9236	723					
County Welfare,	55126	86082	62212	4869					
County Bond and Interest,	8979	14022	10133	793					
SKG.	7388	11537	8338	653					
Town Revenue,	6251	9762	7055	552					
Town Road and Bridge,	17049	26623	19241	1506					
Town Drag,	1137	1775	1283	100					
Town State Loan,									
FIRE									
School Local 1 Mill,	1136	1775	1283	101					
School Special,	27150	33546	24336	1546					
School State Loan,									
Deficiency	45465	70996	13860	4016					
Tuition									
Transportation	2046	3195	2309	181					
B.J.	16708	26091	42710	1476					
C.O.	11366	17749	12828	1004					
	241946	366253	264191	20282					

		LOCAL 1 MILL	SPECIAL	STATE LOAN	DEFICIENCY	TRANSP.	B.J.	C.O.			TOTALS
MARCH SETTLEMENT	School District No.										
	a- Un.	463	6952		18534	884	6811	4633			38227
	7a. Un.	673	20198		26931	1212	9897	6733			65644
	Totals	1136	27150		45465	2046	16708	11366			103871
JUNE SETTLEMENT	School District No.										
	a - Un	1313	19698		52532	2364	19305	13133			108345
	7a - Un.	462	13848		18464	831	6786	4616			45007
	Totals	1775	33546		70996	3195	26091	17749			153352
NOVEMBER SETTLEMENT	School District No. a- Un	943	14143	13860		1697	37714	9429			77786
	7a. Un	340	10193		13594	612	4996	3399			33134
	Totals	1283	24336	13860	13594	2309	42710	12828			110920
NOVEMBER to JANUARY	School District No. 7a-Un	03	81		108	05	40	27			264
	a-	98	1465		3908	176	1436	977			8060
	Totals	101	1546		4016	181	1476	1004			8324
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

Form 1C-1 (Revised 1947) Minn. Tax Commission

Assessment Roll and Tax List of Real Property in the Inman of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Individual Homestead Tax Credit Yes No	Individual Agricultural Credit Yes 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 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value (Dollars)
1	Andrew R. Marcus		NE ¼ of NE ¼				1 140.30 / 44.10				168			168		56				56		
2	Samuelson, Anderson & Rogotzke		NW ¼ of NE ¼				44.54		"		168			168		56				56		
3	"		SW ¼ of NE ¼				40		"		168			168		56				56		
4	Andrew C. Miller		SE ¼ of NE ¼				40		"		168			168		56				56		
5																						
6	Samuelson, Anderson, Rogotzke		NE ¼ of NW ¼				40.07		"		168			168		56				56		
7	"		NW ¼ of NW ¼				45.57		"		168			168		56				56		
8	"		SW ¼ of NW ¼				40		"		168			168		56				56		
9	"		SE ¼ of NW ¼				40		"		168			168		56				56		
10																						
11	"		NE ¼ of SW ¼				40		"		294			294		98				98		
12	"		NW ¼ of SW ¼				40		"		294			294		98				98		
13	Andrew R. Marcus	Lot 6	~~SW ¼ of SW ¼~~				37.30		"		228			228		76				76		
14	Lakeland Farms Inc.	Lot 5	~~SE ¼ of SW ¼~~				21.40		"		710	1000		1710		570				570		
15																						
16	Andrew C. Miller		NE ¼ of SE ¼				40		"		210			210		70				70		
17	Samuelson, Anderson, Rogotzke		NW ¼ of SE ¼				40		"		699	1200		1899		633				633		
18	Lakeland Farms Inc.	Lot 4	~~SW ¼ of SE ¼~~				16.45		"		525	2100		2625		875				875		
19	Walter C. Marcus	Lot 2	SE ¼ of SE ¼				24.25		"		695	1600		2295		765				765		
20																						
							605.23				4999	5900		10899		3633				3633		

Valuations by School Districts as Equalized by Department of Taxation: 1

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead Credit	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES				56			11 22	22		11 44	1										11 44	12 58	Penalty abated	
2	SOLD FOR TAXES				56			11 22	22		11 44	2										11 44	12 58	" "	
3	SOLD FOR TAXES				56			11 22	22		11 44	3										11 44	12 58	" "	
4	SOLD FOR TAXES				56			11 22	22		11 44	4										11 44	12 58	" "	
5												5													
6	SOLD FOR TAXES				56			11 22	22		11 44	6										11 44	12 58	Penalty abated	
7	SOLD FOR TAXES				56			11 22	22		11 44	7										11 44	12 58	" "	
8	SOLD FOR TAXES				56			11 22	22		11 44	8										11 44	12 58	" "	
9	SOLD FOR TAXES				56			11 22	22		11 44	9										11 44	12 58	" "	
10												10													
11	SOLD FOR TAXES				98			19 64	38		20 02	11										20 02	22 02	Penalty Abated	
12	SOLD FOR TAXES				98			19 64	38		20 02	12										20 02	22 02	" "	
13	SOLD FOR TAXES				76			15 24	30		15 54	13										15 54	17 09	" "	
14	SOLD FOR TAXES				~~570~~ 484	Abate #4284		~~114 24~~ 97 98	~~220~~ 186		~~116 44~~ 98 84	14									abated	82 54	Gen'l 23.90	Abated
15												15													
16	SOLD FOR TAXES				70	Abate #4283		14 02	28		14 30	16										14 30	15 72	Penalty abated	
17	SOLD FOR TAXES				~~633~~ 449	Abate #4284		~~126 86~~ 89 98	~~244~~ 174		~~127 30~~ 90 72	17									abated	90 72	Gen'l 37.58	Abated	
18	SOLD FOR TAXES				875			175 36	338		178 74	18										178 74			
19	SOLD FOR TAXES				765			153 32	296		156 28	19										156 28			
20												20													
				14	3633			727 08	1408		742 16											670 68	71 48		

Form 5C D. (Last date revised, 1948-49)

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax as Re	Indicate Non-Homestead Tax as Re	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	Ramsdahl, Andreas, Legatee		Lot 1 ~~N E ¼ of N E ¼~~	2	140	30	38.00	Cass	No		381			381		127				127		
2	State of Minnesota		Lot 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	La Mure & Clara L. Nielsen		Lot 3 ~~N E ¼ of N W ¼~~				28.21		No		222			222		74				74		
7			Lot 4 ~~N W ¼ of N W ¼~~				46.35		"		186			186		62				62		
8	State of Minnesota		Lot 5 ~~S W ¼ of N W ¼~~																			
9	State of Minnesota		Lot 6 ~~S E ¼ of N W ¼~~																			
10																						
11	State of Minnesota		N E ¼ of S W ¼																			
12	Theodore D. Berglund		N W ¼ of S W ¼				40		"		168			168		56				56		
13	State of Minnesota		S W ¼ of S W ¼																			
14	State of Minnesota		S E ¼ of S W ¼																			
15																						
16			N E ¼ of S E ¼																			
17	State of Minnesota		Lot 7 ~~N W ¼ of S E ¼~~																			
18	State of Minnesota		Lot 8 ~~S W ¼ of S E ¼~~																			
19	Arthur R. Marcus		Lot 9 ~~S E ¼ of S E ¼~~				48.75		No		822			822		274				274		
20																						
							201.37				1779			1779		593				593		

Validations by School District as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. 4 Rate 40 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Validations (Dollars)	Tax including State Homestead 300 Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
1	SOLD FOR TAXES	127	25.46	.50		25.96	PAID IN FULL SEP 2 8 1949		12519				25.96						
2																			
3																			
4																			
5																			
6	SOLD FOR TAXES	74	14.84	.28		15.12											15.12		
7	SOLD FOR TAXES	62	12.42	.24		12.66											12.66		
8																			
9																			
10																			
11																			
12	SOLD FOR TAXES	56	11.22	.22		11.44											11.44		
13																			
14																			
15																			
16																			
17																			
18																			
19	SOLD FOR TAXES	194 ~~274~~ Dist. # 4 284	38.88 54.92	.74 1.06		39.62 ~~55.98~~	PAID IN FULL SEP 2 8 1949		12519				55.98	1.68			(Refund W. #90956) 11-24-49 16.26	16.36	
20																			
		14 84 593	118.86	2.30		121.16							81.94				39.22		

Form M-D 1948-49 Form 1948

Assessment Roll and Tax List of Real Property in the Inwood of Bird Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		NE¼ of NE¼		3	140	3a		Un													
2	State of Minnesota		NW¼ of NE¼																			
3	State of Minnesota		SW¼ of NE¼																			
4	State of Minnesota		SE¼ of NE¼																			
5																						
6	~~Lucas L. Nodruff, Jr.~~ Robert R. Nodruff		NE¼ of NW¼				40 44		Yes		330			330	66					66		
7	~~Robert R. Nodruff & Leo Nodruff~~		NW¼ of NW¼				40 00		"		600			600	120					120		
8	Lucas L. Nodruff		SW¼ of NW¼				40		"		555			555	111					111		
9	"		SE¼ of NW¼				40		"		235			235	47					47		
10																						
11	La Verne & Carl L. Nielsen		NE¼ of SW¼				40		No		414			414		138				138		
12	Lucas L. Nodruff		NW¼ of SW¼				40		Yes		240			240	48					48		
13	~~Frank Burgess~~ State of Minnesota		SW¼ of SW¼				40		No		168			168		56				56		
14	La Verne & Carl L. Nielsen		SE¼ of SW¼				40		"		594			594		198				198		
15																						
16	State of Minnesota		NE¼ of SE¼																			
17	State of Minnesota		NW¼ of SE¼																			
18	La Verne & Carl L. Nielsen		SW¼ of SE¼				40		"		210			210		70				70		
19	"		SE¼ of SE¼				40		"		240			240		80				80		
20																						
							412 46				3386	200		3586	392	542				934		

Cass County, Minnesota, for Taxes for the Year 1948.

	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. 1 Rate .44 2.00 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead 200.4 Mill ($ cts.)	State Tax on Non-Homestead 3.6 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1												
2												2												
3												3												
4												4												
5												5												
6					66			1322			1322	6	1st Half Paid	MAY 31 1949	9490		661		661					
													2nd Half Paid	OCT 27 1949	13326									
7					120			2404			2404	7	1st Half Paid	MAY 31 1949	9491		1202		1202					
													2nd Half Paid	OCT 27 1949	13326									
8					111			2224			2224	8	1st Half Paid	MAY 31 1949	12880									
													2nd Half Paid	SEP 21 1949	17786									
9					47			942			942	9	1st Half Paid	MAY 31 1949	12880				1583	48				
10												10												
11	SOLD FOR TAXES				138			2766	54		2820	11	1st Half Paid	MAY 31 1949	6795		1410						1410	
													2nd Half Paid	OCT 21 1949	12880				481					
12					48			962			962	12	1st Half Paid	MAY 31 1949	7786				481	14				
13					~~56~~			1122	22		1144	13	Forfeited											1144 Canceled
14	SOLD FOR TAXES				198			3968	76		4044	14	1st Half Paid	MAY 31 1949	6795		2022						2022	
15												15												
16												16												
17												17												
18	SOLD FOR TAXES				70			1402	28		1430	18	1st Half Paid	MAY 31 1949	6795		715						715	
19	SOLD FOR TAXES				80			1604	30		1634	19	1st Half Paid	MAY 31 1949	6795		817						817	
20												20												
				14 / 114	392 / 542 / 934			18716	210		18926						6827		5791				4964	1144

Assessment Roll and Tax List of Real Property in the Timson of Pine Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 3CD—Price $2.75 per 100 Sheets

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Homestead Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
~~Robert R. Woodruff~~ ~~Lucas Woodruff~~	~~Lucas Woodruff~~	1 Lot 1 N½ of N½	4	140	30	45.90	Uorg			280			280	56					56		
Mary J. & Willard H. Cederman	Willard H. & Mina Cederman	Lot 2 N.W. ¼ of N½				46.09	"			210			210	42					42		
Willard H. and Mina Cederman		3 Lot 9 S.W. ¼ of N½				17.50	"	No		521	150 500 cabins		1171	50	307				357		
Lucas L. Woodruff ~~Lucas Woodruff~~	Robert R. Woodruff	4 N½ of Lot 5 S½ of N½				11.50	"	Yes		990	700		990	198					198		
Lucas L. Woodruff		5 S½ of Lot 5				8.25	"			240	515		755	151					151		
"		6 Lot 3 N½ of N.W. ¼				46.27	"	No		249			249		83				83		
State of Minnesota		7 Lot 4 N.W. ¼ of N.W. ¼																			
State of Minnesota		8 Lot 5 S.W. ¼ of N.W. ¼																			
Ransom Farrington		9 Lot 6 S½ of N.W. ¼				38.15	"	No		387	100		387		129				129		
James H. & Adell Quinlan		10 N½ of Lot 11				12.50	"	No		256	410 200 cabins		866	94	132				226		
Miles Harrigan		11 S½ of Lot 11 N.E. ¼ of S.W. ¼				12.50	"	No		340	450 324 cabins		1014	102	168				270		
L. L. Simons & E. R. Sullivan		12 Lot 12 N.W. ¼ of S.W. ¼				54.10	"	No		609			609		203				203		
		13 S.W. ¼ of S.W. ¼																			
		14 S.E. ¼ of S.W. ¼																			
Wm. Mason Barlean		15 150' of Lot 8				75	"	No		60			60		20				20		
Lucas L. Woodruff		16 Lot 9 N.E. ¼ of S.E. ¼				39.50	"	No		590	202 cabins		792		264				264		
		17 N.W. ¼ of S.E. ¼																			
Esther D. & Orville L. Woodruff		18 Lot 10 S.W. ¼ of S.E. ¼				57.30	"	No		496	500		996		332				332		
Lucas L. Woodruff		19 S.E. ¼ of S.E. ¼																			
		20																			
						393.01				4328	4051		8379	693	1638				2331		

Equalized by Department of Taxation

	Sold for Taxes	Valuations by School Districts Equalized by Department of Taxation: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Digests Net Dollars	Digests Net Dollars	Digests Net Dollars	Tax including State Homestead ~~Yes or No~~ / Rate / Mills	State Tax on Non-Homestead 3.8 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.		$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					K 56			11 22			11 22	1st Half Paid	MAY 31 1949	9490		561		561						
2					K 42			8 42			8 42	2nd Half Paid	OCT 22 1949	13326				842	21					
3					K 50 N(K 307)			76 90	11 8		78 08	PAID IN FULL	AUG 23 1949	11974										
4					K 198			39 68			39 68	PAID IN FULL	AUG 23 1949	11974		1984		2805	1 95					
5					K 151			30 26			30 26	1st Half Paid	MAY 31 1949	9490				1984						
												2nd Half Paid	OCT 22 1949	13326				1513						
												1st Half Paid	JUN 29 1949	7186				1513	45					
6	SOLD FOR TAXES				83			16 64	82		16 96											1696		
7																								
8																								
9					129 K 94			25 86	50		26 36	Paid	MAY 31 1949	9454		1320								
												Balance Paid	OCT 7 1949	14425				1316						
												2nd Half Paid	AUG 15 1949	11725				2459						
10					K 132			48 68	50		49 18	1st Half Paid	MAY 31 1949	9549		2459								
												2nd Half Paid	Sep 9 1949	12121				2940						
11					K 102 N(K 168)			58 16	64		58 80	1st Half Paid	MAY 24 1949	6611		2940								
12					203			40 68	78		41 46	PAID IN FULL	APR 14 1949	4669		4 46								
13																								
14																								
15	SOLD FOR TAXES				20			4 00	08		4 08											4 08		
16	Abate. #4240				H 117			34 86	36		40 12	2nd Half Paid	OCT 21 1949	13480				1128						
					267 H. 267			55 86	1 97		57 83	1st Half Paid	JUN 29 1949	7186				2194	89					17.76 Abated
17																								
18					332			66 54	128		67 82	1st Half Paid	MAY 31 1949	9557		3391						3391	3730	
19																								
20																								
				14	407	246		24330	296							G 11402								
				14	762	871		24060	334		49020					M 53 99		24348				5499		17.76
					1214	1117			630															
								48390																

Arthur's Point | Kearney Heights | Ogema Point

Form 1C D. (Rev. 1-1-1947) (Supersedes Form 1C-C)

Assessment Roll and Tax List of Real Property in the Lawrence of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	State of Minnesota		Lot 3 ~~N E ¼ of N E ¼~~	5	140	30				Un													
2	State of Minnesota		Lot 4 ~~N W ¼ of N E ¼~~																				
3	State of Minnesota		Lot 5 ~~S W ¼ of N E ¼~~																				
4	State of Minnesota		Lot 6 ~~S E ¼ of N E ¼~~																				
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		Lot 7 ~~N E ¼ of S W ¼~~																				
12	State of Minnesota		Lot 8 ~~N W ¼ of S W ¼~~																				
13	State of Minnesota		Lot 9 ~~S W ¼ of S W ¼~~																				
14	Nicholas Marbel		Lot 10 ~~S E ¼ of S W ¼~~				10	50		No		210			210		70				70		
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				210			210		70				70		

	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. 2 Rate 20 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ~~5.5~~ Mills $ cts.	State Tax on Non-Homestead 3.86 Mills $ cts.	SPECIAL TAXES $ cts.	TOTAL TAXES $ cts.		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1949 $ cts.	June Settlement 1949 $ cts.	Penalty $ cts.	November Settlement 1949 $ cts.	Penalty $ cts.	Collections to First Monday in January 1950 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1950 $ 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					70			1402	28		1430	14	PAID IN FULL	MAY 31 1949	6076		1430								
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
					70			1402	28		1430						1430								

C 1430

Arthur's Point | Kearney Heights | Ogema Point

Assessment Roll and Tax List of Real Property in the Lawson of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form SC 13 (Revised 1948)

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax w/ Ho	Indicate Non-Homestead Tax w/ No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	State of Minnesota		Lot 1 N E ¼ of N E ¼				6 140.30		Un													
2	Lawrence & Mary LeClaire		Lot 2 N W ¼ of N E ¼				40.72		No		240	950		1190	238					238 M		
3	Ed Dressler & Roy Simpson		S W ¼ of N E ¼				41.42		No		200	124		324		108				108		
4	State of Minnesota		S E ¼ of N E ¼																			
5																						
6	Ralph J. & Cecilia Gieder		Lot 3 N E ¼ of N W ¼				27.50		No		440	300 400 Cabins		1140	78	250				328 M		
7	George Slamar		Lot 4 N W ¼ of N W ¼				3.80		No		120	30		150		50				50		
8	State of Minnesota		Lot 5 S W ¼ of N W ¼																			
9	N. C. & Elizabeth M. Reed		Lot 4 S E ¼ of N W ¼				37.40		No		279			279		93				93		
10																						
11	State of Minnesota		N E ¼ of S W ¼																			
12	State of Minnesota		N W ¼ of S W ¼																			
13	Albert Slamar		S W ¼ of S W ¼				32.00		No		135			135		45				45		
14	Walter & Mary Lieder		S E ¼ of S W ¼				39.70		Yes		240	560		800	160					160		
15																						
16	State of Minnesota		N E ¼ of S E ¼																			
17	State of Minnesota		N W ¼ of S E ¼ ~~Lot part~~ Lot 1 of 6.16 abs. to be assessed																			
18	State of Minnesota		S W ¼ of S E ¼																			
19	State of Minnesota		S E ¼ of S E ¼																			
20																						
							322.63				1654	2364		4018	496	546				1022		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 20.41 Mills (Dollars)	District No. 1 Rate 21.13 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)
1											
2					4 238			51 26			51 26
3					108			21 64	4 72		22 06
4											
5											
6					4 78			70 66	96		71 62
					M 250						
7					50			10 07	20		10 27
8											
9					98			18 64	36		19 00
10											
11											
12											
13					45			9 02	18		9 20
14					4 160			32 06			32 06
15											
16											
17											
18											
19											
20											
				H 160 316			Un 91 38	1 16			
				M 296 380			M 121 92	96			215 47
				456 696			213 30	2 12			

	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1													
2	PAID IN FULL	APR 2 8 1949	4898		51 26								
3	PAID IN FULL	AUG 1 8 1949	11937				22 06	44					
4													
5													
6	1st Half Paid	OCT 2 6 1949	12315				35 81	2 50			35 81	43 93	
	2nd Half Paid	" " 6 1949	12468				35 81						
7	1st Half Paid	MAY 3 1 1949	6233		5 11								
8													
9											19 00	23 32	
10													
11													
12													
13	PAID IN FULL	MAY 2 5 1949	5878		9 20								
14	PAID IN FULL	MAY 2 0 1949	5552		32 06								
15													
16													
17													
18													
19													
20													
					a 46 37								
					M 5 26		62 98				54 81		

Assessment Roll and Tax List of Real Property in the Inverness of Beverly Beach,

Form SCD [illegible]

Cass County, Minnesota, for Taxes for the Year 1948.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	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)
	Thor Helm & Glenn Dresler		1	NE ¼ of NE ¼		7	140	30 40	Hm	No		168			168		56				56		
	State of Minnesota		2	NW ¼ of NE ¼																			
	~~[illegible]~~	State of Minnesota	3	SW ¼ of NE ¼				40		No		168			168		56				56		
	Thor Helm & Glenn Dresler		4	SE ¼ of NE ¼				40		"		168			168		56				56		
			5																				
	Walter & Mary Decker		6	NE ¼ of NW ¼				40		No		225			225	45					45		
	Mary Dresler		7	NW ¼ of NW ¼				32 30		"		365	240		545	109					109		
	Walter & Mary Dresler		8	SW ¼ of NW ¼				32 30		"		170			170	34					34		
	Paige M. & Kathryn Brown		9	SE ¼ of NW ¼ Lucky Pt Ap				40		No		160			160	32					32		
			10																				
	Paige M. & Kathryn Brown		11	NE ¼ of SW ¼				40		No		160			160	32					32		
	State of Minnesota		12	NW ¼ of SW ¼ .. "																			
	Arnold L. & Marie Larsen		13	SW ¼ of SW ¼				30 35		No		360	660 201 cabin		1821	186	297				483 M		
	Paige M. & Kathryn Brown		14	SE ¼ of SW ¼				40		No		375	265		640	128					128		
			15																				
	Thor Helm & Glenn Dresler		16	NE ¼ of SE ¼				40		No		168			168		56				56		
	G. E. Dee		17	NW ¼ of SE ¼				40		"		168			168		56				56		
	Joseph Burchardt, Jr.		18	SW ¼ of SE ¼				40		"		168			168		56				56		
	State of Minnesota		19	SE ¼ of SE ¼																			
			20																				
								494 95				2263	1966		4729	566	633				1199		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. Hm Rate 20.61 Mills	District No. Nm Rate 41.21 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.86 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month	Day	Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES				56				11 22	22		11 44	1	PAID IN FULL	MAR	5	1949	4153		11 44 ✓								
2													2																
3	SOLD FOR TAXES				56				11 22	22		11 44	3	Forfeited															
4	SOLD FOR TAXES				56				11 22	22		11 44	4	PAID IN FULL	MAR	5	1949	4153		11 44 ✓								
5													5																
6				Hm 45					9 02			9 02	6	PAID IN FULL	MAY	20	1949	5552		9 02 ✓								
7				Hm 109					21 84			21 84	7	Paid Now	MAY	31	1949	10244		17 08 ✓								
8	SOLD FOR TAXES			Hm 34					6 82			6 82	8	Balance Paid	OCT	15	1949	12672				4 76 ✓				2 82		
9				Hm 32					6 42			6 42	9	PAID IN FULL	MAY	31	1949	9486		6 42 ✓								
10													10																
11				Hm 32					6 42			6 42	11	PAID IN FULL	MAY	31	1949	9486		6 42 ✓								
12													12																
13				Hm 186 Nm 297					104 04	1 14	V	105 18	13	1st Half Paid 2nd Half Paid	DEC OCT	7 7	1949 1949	5229 12732		52 59		52 59 ✓						
14				Hm 128					25 66			25 66	14	PAID IN FULL	MAY	31	1949	9486		25 66 ✓								
15													15																
16	SOLD FOR TAXES				56				11 22	22		11 44	16	PAID IN FULL	MAR	5	1949	4153		11 44 ✓								
17	SOLD FOR TAXES				56				11 22	22		11 44	17																
18					56				11 22	22		11 44	18	PAID IN FULL	MAY	31	1949	9478		11 44 ✓						11 44		
19													19																
20													20																
				Hm 350 Nm 336	116 266		Hm Nm		143 50 160 04	1 32 1 14		250 00								Hm 116 36 Nm 53 59		49 35				18 26		11 44	Came
					172	563			247 54	2 46																			

Assessment Roll and Tax List of Real Property in the Lawrence of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 5C D. Stock Saw Company, Minneapolis

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate 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 Amount Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1			NE¼ of NE¼				8 14030		Use													
2			NW¼ of NE¼																			
3			SW¼ of NE¼																			
4			SE¼ of NE¼																			
5																						
6	Nicholas Barbol		~~NE¼ of NW¼~~ Lot 1				32.10		No		231			231		77				77		
7	State of Minnesota		NW¼ of NW¼																			
8			SW¼ of NW¼				40		No		168			168		56				56		
9	Brent D. Palmer, Grant D. Kline & Berlin Heffner		~~SE¼ of NW¼~~ Lot 2				33 80		"		443	400		843		281				281		
10																						
11	Wm & Anna Dreyer		NE¼ of SW¼				40		No		280			280	56					56		
12	"		NW¼ of SW¼				40		"		425	700		1125	225					225		
13	Wm Dreyer		SW¼ of SW¼				40		"		240			240	48					48		
14	Esther Ruth Brennan		SE¼ of SW¼				40		No		285			285		95				95		
15	Nicholas Barbol		N. 9 acres of lot 4				9		No		270			270		90				90		
16	Ralph & Dean Johnston		~~NE¼ of SE¼~~ Lot 4 less N. 9 acres				40		No		170			170	34					34		
17	Harlan Madison		~~NW¼ of SE¼~~ Lot 3				56 50		No		531			531		177				177		
18	Esther Ruth Brennan		SW¼ of SE¼				40		No		168			168		56				56		
19	Ralph & Dean Johnston		SE¼ of SE¼				40		No		300	120		420	84					84		
20																						
							451 40				3511	1220		4731	447	832				1279		

	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. 6 Rate 41 260 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1												
2												2												
3												3												
4												4												
5												5												
6				77				15 44	30		15 74	6	PAID IN FULL MAY 3 1 1949	6626		15 74								
7												7												
8	SOLD FOR TAXES			56				11 22	22		11 44	8	Balance Paid OCT 3 1 1949	7406								11 44		
9	~~SOLD FOR TAXES~~	Abatement #1026		281				56 32	168		57 40	9	~~Balance~~ Part Paid MAY 3 1 1949	7722										
													Part Paid FEB 1 6 1949	7778	16 47		12 23		19 70					
10												10												
11				56				11 22			11 22	11	1st Half Paid JUL 2 1949									5 61	8 617	
12				225				45 10			45 10	12	1st Half Paid JUL 2 1949	9039					32 77	1 32		22 55	24 81	
13				48				9 62			9 62	13	1st Half Paid JUL 2 1949									4 81	5 29	
14	SOLD FOR TAXES			95				19 04	36		19 40	14										19 40		
15				90				18 04	34		18 38	15	PAID IN FULL MAY 3 1 1949	6626		18 38								
16				34				6 82			6 82	16	PAID IN FULL APR 2 5 1949	5082		6 82								
17	Abatement #1006			177	100			35 48	68		36 16	17	Balance Paid MAR 2 2 1949	3238		18 08			2 34					15.74 Abated
													Balance Paid SEP 1 2 1949	12132										
18	SOLD FOR TAXES			56				11 22	22		11 44	18										11 44		
19				84				16 84			16 84	19	PAID IN FULL APR 2 5 1949	5082		16 84								
20												20												
				14 447 / 24 832 / 1279				256 36	320		257 56				16 47	0 8809			5 41			75 25		15 34

Form 3C D. 46148-5M-10-47-Ind. Contract 6

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rg.	Number of Acres of Land (Acres / Tenths)	No. School District	Individually Homestead Tax Yes or No	Individually Homestead Tax Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	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
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Dennis L. & Irene M. McFarwell	" "	NE ¼ of NE ¼	9	140	30	40	11	No		335	720		1055	211					211		
2	" "	" "	~~NW ¼ of NE ¼~~ Lot 1				25		"		315			315	63					63		
3			SW ¼ of NE ¼				40		"		215			215	43					43		
4			SE ¼ of NE ¼				40		"		360			360	72					72		
5																						
6	Robert Hicks Jr.		~~NE ¼ of NW ¼~~ Lot 2				23.71		No		285			285		95				95		
7	Thos. J. & Florence E. Black		~~NW ¼ of NW ¼~~ Lot 3				37.50		"		407	400		807		269				269		
8			SW ¼ of NW ¼																			
9	Robert Hicks Jr.		SE ¼ of NW ¼				40		No		168			168		56				56		
10																						
11	Opal E. Smedley		NE ¼ of SW ¼				40		No		120			120	34					34		
12	" "		NW ¼ of SW ¼				40		"		240	205		445	89					89		
13	Ernest & Dorothy Hanson		SW ¼ of SW ¼				40		"		300	100		400	80					80		
14	" "		~~SE ¼ of SW ¼~~ Lot 4				35.60		"		145			145	29					29		
15																						
16	Clarence Louise Hanson		NE ¼ of SE ¼				40		No		335			335	67					67		
17	" "		NW ¼ of SE ¼				40		"		170			170	34					34		
18	" "		~~SW ¼ of SE ¼~~ Lot 5				21.10		"		95			95	19					19		
19	" "		~~SE ¼ of SE ¼~~ Lot 6				39.25		"		215	100		315	63					63		
20																						
							552.15				3755	1525		5280	804	420				1224		

Cass County, Minnesota, for Taxes for the Year 1948.

	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. 11 Rate 24 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.6 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				211				42 28			42 28	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 31 1949											
2				63				12 67			12 67	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 31 1949	13859 7053		38 97		3897						
3				43				8 62			8 62	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 31 1949											
4				72				14 42			14 42	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 31 1949											
5																								
6	C.T.X.			95				19 04	36		19 40	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 31 1949	14259 7487		9 70		970						
7				269				53 94	104		54 98	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 19 1948	6441 12811		27 49		2749						
8																								
9	C.T.X.			86				11 27	22	10 32 10 32	11 44	Balance Paid Balance Paid	MAY 31 1949 OCT 31 1949	7487 14257		6 30		514						
10																								
11				34				6 82			6 82	2nd Half Paid 1st Half Paid	OCT 7 1948 MAY 25 1949	14280		3 41		341						
12				89				17 84			17 84	2nd Half Paid 1st Half Paid	OCT 7 1948 MAY 25 1949	14815 7446		8 92		892						
13				80				16 04			16 04	PAID IN FULL	MAY 31 1949	6810		16 04								
14				29				5 82			5 82	PAID IN FULL	MAY 31 1949	6810		5 82								
15																								
16				67				13 42			13 42	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	14483		6 71		671						
17				34				6 82			6 82	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	6238		3 41		341						
18				19				3 80			3 80	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949			1 90		190						
19				63				12 62			12 62	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	14483		6 31		631						
20																								
			11 224	804 420 1224				245 32	162		246 94					134 98		11136						

Arthur's Point | Kearney Heights | Ogema Point

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Legal Homestead 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	Harold D. & Agnes Anderson		~~Lot 1 NE¼ of NW¼~~ ~~Lot 2 NW¼ of NE¼~~	10	144	30	60.70	No			300			300		100				100		
2	"		NW¼ of NE¼ } Lot 2				47.25	"			380	700		1080		360				360		
3			SW¼ of NE¼ } Lot 2																			
4			SE¼ of NE¼																			
5																						
6	Harold D. & Emma E. Cole		Lot 3 ~~NE¼ of NW¼~~				33.25	Yes			180			180	36					36		
7	"		NW¼ of NW¼				40	"			225			225	45					45		
8	"		Lot 4 ~~SW¼ of NW¼~~				31.10	"			365	600		965	193					193		
9			SE¼ of NW¼																			
10																						
11	Axel Geo. & Ina L. Hallin		NE¼ of SW¼ } Lot 5				45	Yes			645	350		995	199					199		
12			NW¼ of SW¼ } Lot 5																			
13	"		SW¼ of SW¼				39	"			180			180	36					36		
14	"		Lot 6 ~~SE¼ of SW¼~~				26.95	No			310	800		1110		370				370		
15																						
16	E. O. Nagel		Lot 9 ~~NE¼ of SE¼~~				46.60	Yes			435			435	87					87		
17			NW¼ of SE¼																			
18	Axel Geo. & Ina L. Hallin		Lot 7 ~~SW¼ of SE¼~~				28.75	Yes			120			120	24					24		
19	"		Lot 8 ~~SE¼ of SE¼~~				39.85	"			175			175	35					35		
20																						
							438.55				3315	2450		5765	655	830				1485		

Cass County, Minnesota, for Taxes for the Year 1948.

	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. 6 Rate 41 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead 3.86 Mills	State Tax on Non-Homestead 3.86 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				100				2004	38		2042	1	PAID IN FULL	MAY 31 1949												
2				360				7214	138		7352	2	PAID IN FULL	MAY 31 1949	6776		9394									
3												3														
4												4														
5												5														
6				# 36				722			722	6	PAID IN FULL	MAR 22 1949												
7				# 45				902			902	7	PAID IN FULL	MAR 22 1949	7415		549									
8				# 193				3868			3868	8	PAID IN FULL	MAR 22 1949												
9												9														
10												10														
11				# 199				3988			3988	11	2nd Half Paid 1st Half Paid	OCT 29 1948 MAY 27 1949	3378											
12												12														
13				# 36				722			722	13	2nd Half Paid 1st Half Paid	OCT 29 1948 MAY 27 1949	5865		613		613							
14				370				7416	142		7558	14	2nd Half Paid 1st Half Paid	OCT 29 1948 MAY 27 1949	3378											
15												15														
16	Abatement # 4185			# 87				1207 / 1744			1207 / 1744	16	Balance Due 1st Half Paid	OCT 25 1949 MAY 31 1949	3024 6154		872		332							5.42 Abated
17												17														
18				# 24				480			480	18	2nd Half Paid 1st Half Paid	OCT 29 1948 MAY 27 1949	3378				591							
19				# 35				702			702	19	2nd Half Paid 1st Half Paid	OCT 29 1948 MAY 27 1949	5865		591									
20				# 655 114 820 1484				29762	318		30080	20					22483		2055							5.42

Arthur's Point | Kearney Heights | Opens Point

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	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)	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	11	140	31			Un														
2	State of Minnesota		NW ¼ of NE ¼																				
3	State of Minnesota		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																				
8	State of Minnesota	Lot 1	~~SW ¼ of NW ¼~~																				
9	State of Minnesota		SE ¼ of NW ¼																				
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	Willis E. & Catherine L. Johnston		SE ¼ of SE ¼				40		76			202	23		225		75				75		
20																							
							40					202	23		225		75				75		

	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. 76 Rate 48.0 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.46 Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19	SOLD FOR TAXES				75			15 04	28 ✓		15 32	19	PAID IN FULL AUG 20 1949		12255				15 32 ✓	46					
20												20													
				H DM	75			15 04	28		15 32								15 32						

Arthur's Point | Kearney Heights | Ogema Point

Form 3CD. Miller Data Systems, Bemidji

Assessment Roll and Tax List of Real Property in the Town of Rural Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	Tenths	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			NE¼ of NE¼		12	140	30		Un														
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6			NE¼ of NW¼																				
7	A. R. Dwyer	Lot 2	~~NW¼ of NW¼~~				14	25	70			141			141		47				47		
8	State of Minnesota	Lot 3	~~SW¼ of NW¼~~																				
9	Emma Spencer	Lot 4	~~SE¼ of NW¼~~				19	95	70			402			402		134				134		
10																							
11			NE¼ of SW¼																				
12	Dolon A. Swenson	Lot 5	~~NW¼ of SW¼~~				4	25	70			450			450		150				150		
13	Clarence & Evelyn Allemon		SW¼ of SW¼				40		70			170			170	34					34		
14	Adrian Borden Merritt	Lot 6	~~SE¼ of SW¼~~				29	25	"			450	100		550	110					110		
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							
							150	70				1613	100		1713	144	331				475		

	Sold for Taxes	Taxations 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)	District No. / Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.5 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2																								
3																								
4																								
5																								
6																								
7	SOLD FOR TAXES			47				947	18		960	PAID IN FULL	SEP 29 1949	12517				960	29					
8																								
9				134				2686	52		2738	1st Half Paid	MAY 31 1949	9489		1369								
10												2nd Half Paid	OCT 31 1949	14552				1369						
11																								
12	SOLD FOR TAXES			150				3006	58		3064												3064	
13				34				687			687	PAID IN FULL	MAY 25 1949	6027		687								
14				110				2204			2204	2nd Half Paid	OCT 31 1949	13420				1102						
15												1st Half Paid	MAY 31 1949	9139		1102								
16																								
17																								
18																								
19																								
20																								
			144																					
		14	331					9520	128		9648					3153		3431					3064	
			475																					

Arthur's Point
Kearney Heights
Opens Point

Assessment Roll and Tax List of Real Property in the Town of Bird Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form M.D. [illegible]

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (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	13	140	30		Un														
		2 NW¼ of NE¼																			
		3 SW¼ of NE¼																			
		4 SE¼ of NE¼																			
		5																			
Morris H. Damp		6 Lot 1 ~~NE¼ of NW¼~~				23.50		Yes		430	800		1230	246					246		
~~State of Minnesota~~	Clarence & Evelyn Allerman	7 NW¼ of NW¼																			
~~Fred Parker~~	Clarence Allerman	8 SW¼ of NW¼				40		No		585			585	117					117		
C. M. Schmidt		9 Lot 2 ~~SE¼ of NW¼~~				41.30		No		606	300		906		302				302		
		10																			
~~Higbee Estate~~	Dorothy E. Flemming	11 NE¼ of SW¼				40		Yes		175	35		210	42					42		
Wm. Donaldson		12 NW¼ of SW¼				40		"		260			260	52					52		
"		13 SW¼ of SW¼				40		"		415			415	83					83		
Geo. F. Duncan		14 SE¼ of SW¼				40		No		222			222		74				74		
		15																			
~~Raymond H. + Alfreda Flesch~~ ~~Wagner Trust + Merle~~		16 Lot 4 ~~NE¼ of SE¼~~				47.30		No		330			330		110				110		
" " " "		17 Lot 3 NW¼ of SE¼				51.15		"		300			300		100				100		
		18 SW¼ of SE¼																			
" " " "		19 SE¼ of SE¼				40		"		168			168		56				56		
		20																			
						403.15				3216	1410		4626	540	642				1182		

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. Un Rate 34 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1													
2											2													
3											3													
4											4													
5											5													
6		H 246					49.30			49.30	6	2nd Half Paid OCT 11 1949 / 1st Half Paid MAY 31 1949	12768 / 6725			24.65		24.65					
7											7	No taxes for 1948												
8		H 117					23.44			23.44	8	PAID IN FULL MAY 25 1949	6037			23.44								
9		302					60.52	116		61.68	9	2nd Half Paid OCT 13 1949 / 1st Half Paid MAR 31 1949	12637 / 5297			30.84		30.84						
10											10													
11		H 42					8.42			8.42	11	PAID IN FULL MAY 10 1949	5293			8.42								
12	SOLD FOR TAXES	H 52					10.42			10.42	12												10.42	
13	SOLD FOR TAXES	H 83					16.64			16.64	13												16.64	
14		74					14.84	28		15.12	14	PAID IN FULL MAY 31 1949	9492			15.12								
15											15													
16		110					22.04	42		22.46	16	PAID IN FULL MAR 19 1949	4161			22.46								
17		100					20.04	38		20.42	17	PAID IN FULL MAR 19 1949	4161			20.42								
18											18													
19		56					11.22	22		11.44	19	PAID IN FULL MAR 19 1949	4161			11.44								
20											20													
		H 540 / N 642 / 1182					236.88	2.46		239.34						a 156.79		55.49				22.66		

Assessment Roll and Tax List of Real Property in the Lawrence of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Inf. Homestead Tax Yr. No.	Inf. Agricultural Tax Yr. 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	Clarence & Evelyn Allemon		NE ¼ of NE ¼	14	141	30	40		1949		180			180	36					36		
2	State of Minnesota		NW ¼ of NE ¼																			
3	State of Minnesota		SW ¼ of NE ¼																			
4	~~K. L. Jordan~~ Clarence Allemon		SE ¼ of NE ¼				40		7p		185			185	37					37		
5																						
6	State of Minnesota		NE ¼ of NW ¼																			
7			NW ¼ of NW ¼																			
8	State of Minnesota	Lot 1	~~SW ¼ of NW ¼~~																			
9	Wilbert & Marie Bakeberg	Lot 2	~~SE ¼ of NW ¼~~				39		7p		150			150		50				50		
10																						
11	" "	Lot 3	~~NE ¼ of SW ¼~~				29 75		"		120			120		40				40		
12	J. A. Cline	Lot 4	~~NW ¼ of SW ¼~~				26		7p		155			155	31					31		
13	" "		SW ¼ of SW ¼				40		"		290	125		415	83					83		
14	Wilbert & Marie Bakeberg		SE ¼ of SW ¼				40		7p		247	170		417		139				139		
15																						
16	Wm Donaldson		NE ¼ of SE ¼				40		7p		295			295	59					59		
17	Wilbert Bakeberg		NW ¼ of SE ¼				40		7p		225			225		75				75		
18	" "		SW ¼ of SE ¼				40		"		225			225		75				75		
19	Wm Donaldson		SE ¼ of SE ¼				40		7p		520	710		1230	246					246		
20																						
							414 75				2592	1005		3597	492	339				871		

	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. 6444 Rate 20.8 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				A	36			722			722	1	PAID IN FULL MAY 25 1949		6027		722								
2												2													
3												3													
4				A	37			742			742	4	PAID IN FULL MAY 25 1949		6027		742								
5												5													
6												6													
7												7													
8												8													
9	SOLD FOR TAXES				50			1002	20		1022	9	Over Paid	DEC - 6 1949	7209						522	42	500		500 + pen. due yet.
10												10													
11	SOLD FOR TAXES				40			802	16		818	11	Over Paid	DEC - 6 1949	7209						418	33	400		400 + pen. due yet.
12				A	31			622			622	12	PAID IN FULL JUN 27 1949		7204				622	09					
13				A	83			1664			1664	13	PAID IN FULL JUN 27 1949		7204				1664	25					
14	SOLD FOR TAXES				139			2786	54		2840	14	Over Paid	DEC - 6 1949	7209						1560	125	1280		1280 + pen. due yet.
15												15													
16	SOLD FOR TAXES			A	59			1182			1182	16											1182		
17					75			1504	28		1532	17											1532	1/2	1/2
18					75			1504	28		1532	18											1532	1/2	1/2
19	SOLD FOR TAXES			A	246			4930			4930	19											4930		
20												20													
				11	492																				
				14	379																				
					871			17460	146		17606						a 1464		2286		2500		11356		

Assessment Roll and Tax List of Real Property in the Forest of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form: 1C D. 41-10-1948 FORMAT. 10000-1C

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax w/ Ns	Indicate Agricultural Tax w/ Ns	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)
Richard & Clara Ware		1	NE¼ of NE¼	15	144	30	40		Yes		170			170	34					34		
State of Minnesota		2	NW¼ of NE¼																			
Richard & Clara Ware		3	SW¼ of NE¼				40		"		170			170	34					34		
" "		4	Lot 1 ~~NE¼ of NE¼~~				33 60		"		160			160	32					32		
		5																				
State of Minnesota		6	NE¼ of NW¼																			
State of Minnesota		7	NW¼ of NW¼																			
W. A. & E. B. Cantenwine		8	SW¼ of NW¼				40		Yes		230	215		445	89					89		
"		9	SE¼ of NW¼				40		"			215		215	43					43		
		10																				
State of Minnesota		11	NE¼ of SW¼																			
Harold L. & Vannye C. Reed		12	NW¼ of SW¼				40		Yes		190			190	38					38		
"		13	SW¼ of SW¼				40		"		338	452		790	158					158		
"		14	SE¼ of SW¼				40		"		335			335	67					67		
		15																				
Richard & Clara Ware		16	Lot 2 ~~NE¼ of SE¼~~				36 50		"		270	290		560	112					112		
"		17	NW¼ of SE¼				40		"		180			180	36					36		
Clifford & Lolly Stage		18	SW¼ of SE¼				40		"		280	400		680	136					136		
Gerald & Hazel Sycks		19	SE¼ of SE¼				40		"		455			455	91					91		
		20																				
							470 10				2793	1357		4350	870					870		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate 20.0 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead (Dollars / cts.)	State Tax on Non-Homestead ..... Mills (cts.)	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
1				H 34				682			682	2nd Half Paid 1st Half Paid	SEP 8 8 1949 MAY 17 1949											
2														8560 12514		1003		1003						
3				H 34				682			682	2nd Half Paid 1st Half Paid	SEP 8 8 1949 MAY 17 1949											
4				H 32				642			642	2nd Half Paid 1st Half Paid	SEP 8 8 1949 MAY 17 1949											
5																								
6																								
7																								
8				H 89				1784			1784	2nd Half Paid 1st Half Paid	DEC 8 1949 MAY 31 1949											
9				H 43				867			867	2nd Half Paid 1st Half Paid	DEC 8 1949 MAY 31 1949	13987 14215		1323				1323	106		
10																								
11																								
12				H 38				762			762	2nd Half Paid 1st Half Paid	OCT 17 1949 FEB 15 1949											
13				H 158				3166			3166	2nd Half Paid 1st Half Paid	OCT 17 1949 FEB 15 1949	12707 14722	26 35			2635					
14				H 67				1342			1342	2nd Half Paid	OCT 17 1949											
15																								
16				H 112				2244			2244	2nd Half Paid 1st Half Paid	SEP 8 8 1949 MAY 17 1949	12514										
17				H 36				722			722	2nd Half Paid 1st Half Paid	SEP 8 8 1949 MAY 17 1949	8560		1483		1483					
18				H 136				2726			2726	PAID IN FULL	THE T 1949	11880				2726	41					
19				H 91				1824			1824	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 31 1949	10277 14274		912		912					
20																								
				H 870				17438			17438				2635 9	4721		8059		1223				

Arthur's Point | Kearney Heights | Ogema Point

Form 1C D. Allen Blair Company, Minneapolis

Assessment Roll and Tax List of Real Property in the Lawson of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead for Tax Year	Indicate Agricultural for Tax Year	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 but Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 but Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Valuation (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		NE¼ of NE¼	16	140	30			Un														
2	~~State of Minnesota~~		Lot 1 ~~NW¼ of NW¼~~																				
3			SW¼ of NE¼																				
4	~~State of Minnesota~~		SE¼ of NE¼																				
5																							
6	~~State of Minnesota~~		NE¼ of NW¼																				
7	~~State of Minnesota~~		Lot 3 ~~NW¼ of NW¼~~																				
8	~~State of Minnesota~~		Lot 4 ~~SW¼ of NW¼~~																				
9			Lot 2 ~~SE¼ of NW¼~~																				
10																							
11	Mike Bushey		NE¼ of SW¼				40		No			220	14		234		78				78		
12	Wm R. Mill		Lot 5 ~~NW¼ of SW¼~~				39	75	"			300			300		100				100		
13	"		SW¼ of SW¼ (less part described in deed to the State of Minn. dated 1-6-1948)				37		"			249			249		83				83		
14			SE¼ of SW¼				40		"			270			270		90				90		
15	Denis & Joyce Kissut		All that part of Lots 1 & 2 lying N. of N. & W. of C.L.R.				2		Jp			40	300		340	68					68		
16	~~Henry L. Ray & Mary Lou Bradwuff~~ Dennis Ray Trustee for Minors		NE¼ of SE¼				40		No			180			180		60				60		
17	~~State of Minnesota~~ Andrey Price		NW¼ of SE¼																				
18	Andrey Price		SW¼ of SE¼				40		No			175	200		375		125				125		
19	~~State of Minnesota~~ Lon Von Lillian Ivins		SE¼ of SE¼				40																
20																							
							239	75				1437	514		1848	68	536				604		

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. 6 Rate 44 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead Tax	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																									
2																									
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11	SOLD FOR TAXES				78			1564	30		1594	PAID IN FULL	MAY 31 1949	7718		1594✓								
12					100			2004	38✓		2042	2nd Half Paid	OCT 31 1949	7954		1021✓		1021✓						
13					83			1664	32✓		1696	1st Half Paid	MAY 31 1949	7254		848✓		848✓						
14					90			1804	34✓		1838	2nd Half Paid	OCT 31 1949	7954		919✓		919✓						
15					# 68			1362			1362	1st Half Paid Balance Paid Paid	MAY 31 1949 OCT 31 1949 MAY 25 1949	7428 7954		640✓		722✓						Bal due $7.22
16					60			1202	24		1226	PAID IN FULL	MAY 16 1949	5214		1226✓								
17																									
18	Abatement #4090				108 125			2164 2506	48		2206 2554	1st Half Paid Balance Paid	APR 26 1949 OCT 31 1949	5043 7348		1277✓		929✓						3.48 Abated
19																									
20																									
				11 74	68 536 604			12106	206		12312					Q 7525		4439							3.48

Assessment Roll and Tax List of Real Property in the Leonard of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicates Homestead Tax in Lieu of Tax	Indicates Agricultural Tax in Lieu of Tax	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 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 (Dollars)	Final Equalized Value (Dollars)
1	Geo. E. Smedley		NE ¼ of NE ¼	17	140	30	40		No	No	170			170	34					34		
2	Esther Rice Brunner	Margaret Young	NW ¼ of NE ¼				37.27		No		168			168		56				56		
3	Margaret E. Joseph Young		SW ¼ of NE ¼				31.95		No		295			295	59					59		
4	Geo. E. Smedley		SE ¼ of NE ¼				40		"		465	175		640	128					128		
5																						
6	Esther Rice Brunner		NE ¼ of NW ¼				40.36		No		339			339		113				113		
7	N. Stefer		NW ¼ of NW ¼				40		No		170			170	34					34		
8	David L. & Muriel M. Peterson	Margaret Young	SW ¼ of NW ¼				25.58		"		125			125	25					25		
9	Margaret E. Joseph Young		SE ¼ of NW ¼				31.12		"		425	405		830	166					166		
10																						
11	Roy J. Quick		NE ¼ of SW ¼				30.35		No		~~245~~	600		845	169					169		
12	David L. & Muriel M. Peterson		NW ¼ of SW ¼				22.83		No		200			200	40					40		
13	" "		SW ¼ of SW ¼				36.85		"		300	560		860	172					172		
14	Henry Jerry Hedwig & Mary Ann Hedwig ~~Roy J. & Elizabeth R. Quick~~		SE ¼ of SW ¼				38.21		"		466	325		790	158					158		
15																						
16	W. H. Jensen		NE ¼ of SE ¼				36.52		No		235	300		535	107					107		
17	Roy J. Quick		NW ¼ of SE ¼				39.15		"		230			230	46					46		
18	John & Grace Hedwig		SW ¼ of SE ¼				40		"		525	830		1355	271					271		
19	"		SE ¼ of SE ¼				40		No		130			130	26					26		
20																						
							570.19				4487	3195		7682	1435	169				1604		

Valuations by School Districts as Equalized by Department of Taxation

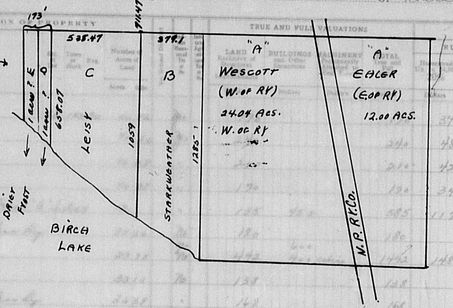
	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 6 Rate 41 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)
1				K 34				682			682
2	Sold for Taxes			86				1122	22		1144
3				K 59				1182			1182
4				K 128				2566			2566
5											
6	Sold for Taxes			113				3264	44		3308
7	Sold for Taxes			K 34				682			682
8				K 25				502			502
9				K 166				3326			3326
10											
11	Sold for Taxes			K 169				3386			3386
12				K 40				802			802
13				K 172				3448			3448
14				K 158				3166			3166
15											
16				K 107				2141			2141
17	Sold for Taxes			K 46				922			922
18				K 271				5432			5432
19				K 26				522			522
20											
				K 1435 / 214 / 169 / 1604				32145	66		32211

	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	Balance Paid 1st Half Paid	OCT 2 4 1948 MAY 25 1949	3030 5816		345		339						
2											1144		
3											1182	1300	
4	Balance Paid 1st Half Paid	OCT 2 4 1948 MAY 25 1949	3030 5816		1303		1263						
5													
6											2268		
7	1st Half Paid 2nd Half Paid	JUL 2 1949 OCT 3 1 1949	9071 13405				341 341	14			341		
8	1st Half Paid	MAY 2 5 1949	6077		251		251						
9											3326	3659	
10													
11	PAID IN FULL 2nd Half Paid	JUN 2 7 1949 OCT 3 1 1949	9017 13405				3386	47					
12	1st Half Paid 2nd Half Paid	MAY 2 5 1949 OCT 3 1 1949	6073 13405		2125		2125						
13	1st Half Paid	MAY 2 5 1949	6306										
14	PAID IN FULL	MAY 2 8 1949	6306		3166								
15													
16	2nd Half Paid 1st Half Paid	NOV 2 5 1948 MAY 2 8 1949	14149 6055		1071				1070	85			
17	PAID IN FULL	JUN 2 7 1949	9017				922	18					
18	1st Half Paid 2nd Half Paid	1 1949 OCT 3 1 1949	5742 14376		2716		2716						
19	1st Half Paid 2nd Half Paid	1 1949 OCT 3 1 1949	5742 14376		261		261						
20													
					11238		16602		1070		8361		

Arthur's Point | Kearney Heights | Ogema Point

Form 5C D

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY	Acres	Value	Improvements	Total	Machinery Assessed to State %	TOTAL ASSESSED VALUE	Total Assessed Value or Equalized by the Board of Review	FINAL EQUALIZED VALUE
								Dollars	Dollars	Dollars
David L. & Mille Peterson								34		
Geo. H. Mill								48		
"								42		
David L. & Muriel M. Peterson								34		
Cecil R. Brown								117		
Walter C. & Margaret J. Moen								60		
Herbert & Evelyn Levy								382.70		
Herbert and Evelyn Levy								46		
E. R. Frost								56		
John J. Dion								20		
Esther M. Wescott								33		
Guy Helen Dillingham & Lenora Allen								200	Note #414	
Esther M. Wescott		Part of Lot 5						65		
J. Levy		Trait of Lot 4						170		
David L. & Muriel M. Peterson								34		
Otto Mill King								40		
L. Verne Nielsen								140		
George H. Mill								183		
E. R. & Effie B. Stockwether		Trait of Lot 4						202		
								1906		



VALUATIONS BY SCHOOL DISTRICTS EQUALIZED BY DEPARTMENT OF TAXES

	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. Non Rate 34.84 Mills	District No. Non Rate 34.84 Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.														
1				# 34			68			68	1	2nd Half Paid	OCT 31 1949	13465		34		34						
												1st Half Paid	MAY 25 1949	6073										
2				# 48			96			96	2	2nd Half Paid	OCT 31 1949	13466										
												1st Half Paid	MAY 31 1949	6248		90		90						
3				# 42			84			84	3	2nd Half Paid	OCT 31 1949	13467										
												1st Half Paid	MAY 31 1949	6249										
4				# 34			68			68	4	2nd Half Paid	OCT 31 1949	13468				34						
												1st Half Paid	MAY 25 1949	6073		34								
5				# 117			234			234	5	PAID IN FULL	JAN 27 1949	473	234									
6				60			120	24		120	6	1st Half Paid	APR 27 1949	6103		60						60		
7				# NB 234			83	90		83	7	PAID IN FULL	JAN 28 1949	344	83									
8				46			92	18		94	8	PAID IN FULL	JAN 22 1949	246	94									
9				56			112	22		114	9	PAID IN FULL	JAN 22 1949	246	114									
10	OLD FOR TAXES			# 20			40			40	10													
11	[redacted]			33			66	12		67	11	PAID IN FULL	JUN 23 1949	9011				67	10					
12	Abatement #414			# 200			28			28		2nd Half Paid	MAY 31 1949	6249		20		20						
							40			40	12	Abatement	SEPT 13 1949	13138				80						12.02 Abated
												1st Half Paid	MAY 31 1949	6734		65								
13				# 65			130			130	13	2nd Half Paid	MAY 25 1949	13297				65						
												1st Half Paid												
14											14													
15	[redacted]			# 170			340			340	15	PAID IN FULL	JAN 22 1949	246	340									
16				# 34			68			68	16	2nd Half Paid	OCT 31 1949	13465				34						
												1st Half Paid	MAY 25 1949	6073		34								
17				# 40			80			80	17	2nd Half Paid	OCT 31 1949	13469				40						
												1st Half Paid	MAY 31 1949	6250		40								
18				# 140			280			280	18	1st Half Paid	MAY 31 1949	6246		140						140	3	1543
19				# 183			366			366	19	2nd Half Paid	OCT 31 1949	13470				183						
												1st Half Paid	MAY 31 1949	6247		183								
20				# 202			404			404	20	2nd Half Paid	OCT 31 1949	13471				202						
												1st Half Paid	MAY 31 1949	6252		202								
				# 1906	195	UW 3560	76																	
				214	244	UW 12.23	90																	
				1906	439	3770	166			3936					16152	10155		8311				2416		

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicates Homestead Tax ☒	Indicates Adjusted Total Tax ☒	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	David L. & Mule Peterson		NE¼ of NE¼	18	140	30	40.46		Yes		170			170	34					34		
2	Geo. W. Mill		NW¼ of NE¼				40.50		Yes		240			240	48					48		
3	"		SW¼ of NE¼				40.38		"		210			210	42					42		
4			SE¼ of NE¼				40.38		"		170			170	34					34		
5	~~Andrew J. Blodgett and Jenny Estes, Blodgett~~ ~~Mr. & Mrs. Edwin Mance~~		W½ of Ry of Trac'l "C" of Lot 4				12		"		135	450		585	117					117		
6	Cecil R. Pierson		NE¼ of NW¼ Rec Ry				38.06		No		180			180		60				60		
7	Walter C. & Marguerite J. Maurer		~~NW¼ of NW¼~~ Lot 2				23.78		Yes / Yes		442	600 / 400 Cabins		1442	148	234				382	382	
8	~~Herbert & Evelyn Levy~~ ~~George A. Wing~~		~~SW¼ of NW¼~~ Lot 3				33.10		No		138			138		46				46		
9	Herbert and Evelyn Levy		SE¼ of NW¼ Rec Ry				26.39		"		168			168		56				56		
10	E. R. Frost		Trac'l "D" of Lot 4				1		Yes		100			100	20					20		
11	John J. Dixon		~~NW¼ of SW¼~~ Trac'l "E" of Lot 4				1		No		99			99		33				33		
12	Esther M. Nesset		~~NW¼ of SW¼~~ Trac'l "F" of Lot 4				24.04		Yes		500	500		1000	200					200		Note #414
13	~~Mary Helen Gillespie & Geneva Sletten~~ ~~Esther M. Nesset~~		~~SW¼ of SW¼~~ Lot 5 less 10 acres, ess part sold				25.02		"		160	165		325	65					65		
14	~~Esther M. Nesset~~		~~SE¼ of SW¼~~ Portage Lots																			
15	T. Levy		Trac'l "G" of Lot 4				10.55		"		270	580		850	170					170		
16	Daniel & Muriel M. Peterson		NE¼ of SE¼				40.42		"		170			170	34					34		
17	Otto Mill King		NW¼ of SE¼				40.35		Yes		200			200	40					40		
18	L. Verne Nielsen		SW¼ of SE¼				40.30		"		180	520		700	140					140		
19	George W. Mill		SE¼ of SE¼				40.43		"		380	535		915	183					183		
20	E. R. & Effie B. Stackweather		Trac'l "H" of Lot 4				10		"		300	710		1010	202					202		
							539.42				4212	4460		8672	1477	429				1906		

Cass County, Minnesota, for Taxes for the Year 1948.

	Sold for Taxes	Valuations by School Districts Equalized by Department of Taxes: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 34.8 Mills (Dollars)	District No. 2 Rate 19.6 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 2.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	Remarks
1					34			68			68	1	2nd Half Paid	OCT 31 1949	13465				34							
													1st Half Paid	MAY 25 1949	6073											
2					48			96			96	2	2nd Half Paid	OCT 31 1949	13466		48		48							
													1st Half Paid	MAY 31 1949	6796											
3					42			84			84	3	1st Half Paid	MAY 31 1949	6797		42									
4					34			68			68	4	2nd Half Paid	OCT 31 1949	13465				34							
													1st Half Paid	MAY 25 1949	6073											
5					117			234			234	5	PAID IN FULL	JAN 22 1949	243	234										
6					60			120	24		122	6	1st Half Paid	APR 27 1949	6103		61							61	1949 21739	1.50
7					148	NB 234		832	90		831	7	PAID IN FULL	JAN 22 1949	244	832										
8					46			92	18		94	8	PAID IN FULL	JAN 22 1949	246	94										
9					56			112	22		114	9	PAID IN FULL	JAN 22 1949	246	114										
10	OLD FOR TAXES				20			40			40	10														
11	[illegible]				33			66	12		67	11	PAID IN FULL	JUN 23 1949	9011				67	10				40		
12	Abatement #414				200			406			406	12	1st Half Paid	MAY 31 1949	6798		203		80							12.02 Abated
								408			408		Balance Delinquent	1948	12178											
13					65			130			130	13	1st Half Paid	MAY 31 1949	6799		65									
													2nd Half Paid	MAY 25 1949	12287				65							
14												14														
15					170			340			340	15	PAID IN FULL	JAN 22 1949	246	340										
16					34			68			68	16	2nd Half Paid	OCT 31 1949	13465				34							
													1st Half Paid	MAY 25 1949	6073											
17					40			80			80	17	2nd Half Paid	OCT 31 1949	13467		40									
													1st Half Paid	MAY 31 1949	6797											
18					140			280			280	18	1st Half Paid	MAY 31 1949	6796		140							140	1948	43
19					183			366			366	19	2nd Half Paid	OCT 31 1949	13468		183		183							
													1st Half Paid	MAY 31 1949	6795											
20					202			404			404	20	2nd Half Paid	OCT 31 1949	13469		202		202							
						145		3545	76				1st Half Paid	MAY 31 1949	6652											
						244		5925	90																	
						389		38770	166		3896					1652	1085		831				241			

Arthur's Point | Kearney Heights | Ogema Point

Form 3C D. MILLS DATA COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Reg.	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)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value or Equivalent by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	Jack D. & Julia B. Kittlaff		Lot 1 of Subdivision: Begin at N.E. Corner of Lot 1 & run thence S. 180 ft. to a point; thence W. 252 ft. to the W. line of said Lot 1; thence S. 643.5 ft. to the Lake; thence southeasterly along the Lake to point of beginning.				10	40			300	800		1100	220					220		
2																						
3																						
4			SE ¼ of NE ¼																			
5																						
6			NE ¼ of NW ¼																			
7			NW ¼ of NW ¼																			
8			SW ¼ of NW ¼																			
9			SE ¼ of NW ¼																			
10																						
11			NE ¼ of SW ¼																			
12			NW ¼ of SW ¼																			
13			SW ¼ of SW ¼																			
14			SE ¼ of SW ¼																			
15																						
16			NE ¼ of SE ¼																			
17			NW ¼ of SE ¼																			
18			SW ¼ of SE ¼																			
19			SE ¼ of SE ¼																			
20																						
							10				300	800		1100	220					220		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate 20.41 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollar	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				H 220				44 10			44 10	1	2nd Half Paid 1st Half Paid	OCT 24 1949 MAY 31 1949	1793 865		22 05		22 05						
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													
				H 220 M 220				44 10			44 10						22 05		22 05						

Form 3-C.D. Must be in triplicate, separate

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate with a check (✓) opposite Tax or No	Indicate with a check (✓) opposite 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)	All Other: Over $4,000 and Not Homestead 33⅓% (Dollars)	Homestead Up to $4,000 25% (Dollars)	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			NE ¼ of NE ¼	19	140	30		Ho														
2			NW ¼ of NE ¼																			
3			SW ¼ of NE ¼																			
4			SE ¼ of NE ¼																			
5																						
6			NE ¼ of NW ¼																			
7			NW ¼ of NW ¼																			
8			SW ¼ of NW ¼																			
9			SE ¼ of NW ¼																			
10	~~Mrs. John~~ Ward Lonkoff	~~Ward Lonkoff~~	The E. of the E. of the N.W.				1		Yes		40	50		90	18					18		
11	Emmett L. & Evangeline Hurd		See Deed of Jul 15th of 1945				1		Yes		30	400		430	86					86		
12			of the E. of the W. of the N.W.																			
13			NW ¼ of SW ¼																			
14	James A. & Martin Mill		All of the E. of the SE ¼ of SW ¼ less 2 acres				63		Yes		385	485		870	174					174		
15																						
16	John J. & Rose A. Ladrogo		NE ¼ of SE ¼				30		No		279			279		93				93		
17	Arthur E. & Marguerite K. Johnson		NE of the NW ¼ of SE ¼				10		Yes		100	600		700	140					140		
18	Earl Cramer		SW ¼ of SE ¼ lying S. of Hwy. 371				37		"		350	350		700	140					140		
19	"		SE ¼ of SE ¼				40		"		170			170	34					34		
20	Le Roy & Nice		Entire part of N.W. of SE lying N. of Hwy. 371 less 5 A.				3		No		36			36		12				12		
							185 –				1390	1985		3375	572	105				677		

Cass County, Minnesota, for Taxes for the Year 1948.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate and ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. Birch Lake Rate 41 2.86 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 2.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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			# 18					360			360	10	PAID IN FULL JAN 31 1949	974	360									
11			# 86					1724			1724	11	2nd Half July 28 1949 / 1st Half Paid APR 6 1949	11869 / 4538		862		862						
12												12												
13												13												
14			# 174					3488			3488	14	PAID IN FULL MAY 31 1949	9491		3488								
15												15												
16	SOLD FOR TAXES		93					1864	36		1900	16										1900	1900	
17			# 140					2806			2806	17	Balance Paid OCT 31 1949 / 1st Half Paid MAY 31 1949	13211 / 6624		1450		1356						Amount - Half $1356
18			# 140					2806			2806	18										2806	2806	
19			# 34					682			682	19										682	682	
20			12					240	04		244	20	PAID IN FULL MAR 28 1949	4140		244								
		H 572 / P.M. 105 / 677						13970	40		14010				360	9 6044		2218				5388		

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Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 1C 11 MILLS BLAKE STRATTON, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 1000ths)	No. School District	Indicate Rural Tax by Re	Indicate Rural Tax by Re	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)
~~John Kohlmey & Dymond L. Maryland~~	Charles T. & Irene B. Hayes	NE¼ of NE¼	20	140	30	40	11	No		168			168		56				56		
Salome Billinger	" "	NW¼ of NE¼ (Less 207' x 207')				40		Yes		475	470		945	189					189		
" "	" "	SW¼ of NE¼				40		"		170			170	34					34		
~~Dymond L. & Dymond L. Maryland~~ State of Minnesota	" "	SE¼ of NE¼				40		No		168			168		56				56		
Charles T. & Irene B. Hayes	" "	207' x 207' of NW¼ NE¼																			
John A. & Minnie Blank	" "	NE¼ of NW¼				40		Yes		420	250		670	134					134		
" "	" "	NW¼ of NW¼				40		"		170			170	34					34		
Albert O. Letton & Inga E. Ellson	" "	SW¼ of NW¼				40		"		170			170	34					34		
State of Minnesota		SE¼ of NW¼																			
State of Minnesota		NE¼ of SW¼																			
Village of Hackensack	Lucille [illegible]	NW¼ of SW¼						Exempt													
~~Fred J. Wilson & Lucille [illegible]~~		SW¼ of SW¼				40		No		300			300		100				100		
" "	" "	SE¼ of SW¼ Lot 2				38.75		"		168			168		56				56		
Albert O. & Inga Letton		N. 3/4 of NW¼ of SW¼				1.30		Yes		100			100	20					20		
State of Minnesota		NE¼ of SE¼																			
State of Minnesota		NW¼ of SE¼																			
State of Minnesota		~~SW¼ of SE¼~~ Lot 1																			
State of Minnesota		SE¼ of SE¼																			
						388.75				2309	720		3029	445	268				713		

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 66 Rate 34 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)
SOLD FOR TAXES				56			11 22	27		11 44
				189			37 88			37 88
				34			6 82			6 82
SOLD FOR TAXES				56			11 22	27		11 44
				134			26 86			26 86
				34			6 82			6 82
				34			6 82			6 82
				100			20 04	38		20 42
				56			11 22	27		11 44
				20			4 00			4 00
				445						
				268						
				713			142 90	1 04		143 94

	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	PAID IN FULL	NOV 10 1949	14052						11 44	1 72			
2	1st Half Paid / 2nd Half Paid	7 1949 / OCT 10 1949	7584 / 7584		1894		1894						Paid Under Protest
3	1st Half Paid / 2nd Half Paid	7 1949 / OCT 10 1949	7585 / 7585		341		341						" " "
4	Forfeited											11 44	Canc.
5													
6	1st Half Paid / 2nd Half Paid	MAY 3 1949 / OCT 10 1949	5584 / 7584		1343		1343						
7	1st Half Paid / 2nd Half Paid	MAY 3 1949 / OCT 10 1949	5586 / 7586		341		341						
8	PAID IN FULL	MAY 20 1949	5395		682								
9													
10													
11													
12													
13	PAID IN FULL	MAY 31 1949	6347		31 86								
14	PAID IN FULL	MAY 31 1949											
15	PAID IN FULL	MAY 20 1949	5395		400								
16													
17													
18													
19													
20													
					a 8187		3712		11 44			11 44	

Arthur's Point | Kearney Heights | Ogema Point

Assessment Roll and Tax List of Real Property in the Inman of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	True and Full Valuations: Land Exclusive of Structures and Improvements (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 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)
John Dion & Ruth M. Morris		1	NE¼ of NE¼ Lot 1	21	140	30	13	Unorg	No		260	250 300 cattle		810	72	150				222 Nt		
State of Minnesota		2	NW¼ of NE¼ Lot 2																			
Wm. Dorsey, Ilar Stanley & Robert Christie	Thomson	3	SW¼ of NE¼ Lot 3				25 40		No		265	50		315		105				105		
		4	SE¼ of NE¼																			
		5																				
David D. & Roger Ridout		6	NE¼ of NW¼				40		No		171			171		57				57		
Joe & Grace Hathaway		7	NW¼ of NW¼				40		No		265			265	53					53		
Marguerite Richardson & Julia Jensen		8	SW¼ of NW¼				40		"		250			250	50					50		
August & Elsie Dinke		9	SE¼ of NW¼ Lot 5				32 50		No		260	420 150 cattle		840	108	100				208 Nt		
		10																				
		11	NE¼ of SW¼																			
Marguerite Richardson		12	N½ of NW¼ of SW¼ in N½ of Lot 6				12 50		No		240	635		875	175					175		
~~Lucille Dudrick~~ Mary M. Steen		13	SW¼ of SW¼ Lot 7				38 25		No		240			240		80				80		
		14	SE¼ of SW¼																			
Marguerite Richardson		15	S½ of Lot 6				12 50		No		60			60	12					12		
Homer & Ada Clockey		16	NE¼ of SE¼ Lot 4				10 00		No		222	300		522		174				174		
		17	NW¼ of SE¼																			
		18	SW¼ of SE¼																			
		19	SE¼ of SE¼																			
		20																				
							288 05				2233	2115		4348	470	666				1136		

Validations by School District Officials Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. Nelson Rate 28.5 Mills; District No. Island Rate 25.5 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. Nelson Rate 28.5 Mills (Dollars)	District No. Island Rate 25.5 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Tax on Non-Homestead 3.86 Mills (Dollars)	State Tax on Non-Homestead 3.86 Mills (Cts.)	Special Taxes (Dollars / Cts.)	Total Taxes (Dollars / Cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 (Dollars / Cts.)	June Settlement 1949 (Dollars / Cts.)	Penalty (Dollars / Cts.)	November Settlement 1949 (Dollars / Cts.)	Penalty (Dollars / Cts.)	Collections to First Monday in January 1950 (Dollars / Cts.)	Penalty (Dollars / Cts.)	Delinquent on First Monday in January 1950 (Dollars / Cts.)	Total Delinquent Tax and Penalty (Dollars / Cts.)	Remarks
1	SOLD FOR TAXES				Nt 72							1	1st Half Paid	MAY 29 1949	5528		24 20						24 20	43 67	
2					Nt 150			47 82	58		48 40	2													
3				106				21 04	40		21 44	3	PAID IN FULL	MAY 31 1949	4493		21 44								
4												4													
5												5													
6				57				11 42	22		11 64	6	Balance Paid First Paid	NOV 29 1949 MAY 31 1949	4894 5814		6 80		4 78						Bal due 4 78
7				Nt 53				10 62			10 62	7	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 31 1949	5746 4376		5 31		5 31						
8	SOLD FOR TAXES			Nt 50				10 02			10 02	8	PAID IN FULL	DEC 29 1949	4737						10 02	80			
9					Nt 108 Nt 100			44 80	38		45 18	9	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 13 1949	1762 2647		22 59		22 59						
10												10													
11												11													
12	SOLD FOR TAXES			Nt 175				35 08			35 08	12	PAID IN FULL	DEC 29 1949	4737						35 08	2 80			
13				80				16 04	30		16 34	13	PAID IN FULL	JUL 8 1949	10007				16 34	33					
14												14													
15	SOLD FOR TAXES			Nt 12				2 40			2 40	15	PAID IN FULL	DEC 29 1949	4737						2 40	20			
16		Abate. #3447		174	150			33 06	58		33 64	16	Paid Balance Paid	APR 14 1949 JUL 30 1949	6637 11497		10 22		20 42	15					4.92 Abated
17												17													
18												18													
19												19													
20			Nt 390	180	Unorg			14 50	160			20													
			Nt 446	250	Unorg			12 62	96																
				706	430			23 41	256		236 68						236 68		19 44		47 50		34 20		4.92

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Form SC-D

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate school district in which land is located	Indicate school district in which land is located	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	Bessie & Hazel Lyche		Lot 1 ~~N ½ of N ½~~	22	140	30	56.25	22	Yes		386	465		845	169					169		
2	Harold & Emma Cole		NW ¼ of NE ¼				40		No		385	125		510		170				170		
3	"		Lot 2 ~~S W ¼ of N E ¼~~				34.65				240			240		80				80		
4			SE ¼ of NE ¼																			
5	Paul Koch		13.5 acs. of Lot 8				13.50		"		75	30		105		35				35		
6	Jake Dion & Ruth A. Nemic		NE ¼ of NW ¼				40		Yes		170			170	34					34		
7	"		Lot 10 ~~NW ¼ of NW ¼~~				39.95		"		170			170	34					34		
	State of Minnesota ~~Northern Pacific Railway Company~~		Lot 9 ~~SW ¼ of NW ¼~~																			
8	Jake Dion & Ruth A. Nemic		SE ¼ of NW ¼				40		Yes		170			170	34					34		
9	Paul Koch		W. 400' of Lot 7				12		Yes		75	300		375	75					75		
10	Frederick Brown		Lot 7 ~~NW ¼ of SW ¼~~ lying E. of 400'				27.80		No		195			195		65				65		
11	Frederick Brown		Lot 8 ~~NW ¼ of SW ¼~~ 15 acs.				2		Yes		100	400		500	100					100		
12			SW ¼ of SW ¼																			
13	Clarence C. Lingeman		Lot 6 ~~SE ¼ of SW ¼~~				33.75		Yes		440			440	88					88		
14																						
15	D. R. Zuffke		Lot 5 ~~NW ¼ of SE ¼~~				50.50		"		245			245	49					49		
16	"		Lot 3 ~~NW ¼ of SE ¼~~				27.50		"		135			135	27					27		
17	"		Lot 4 ~~SW ¼ of SE ¼~~				25.50		"		200	470		670	134					134		
18	Martin O. & Elizabeth Dolengen		1.5 acs. of Lot 8 ~~SE ¼ of SE ¼~~				1.5		No		150			150		50				50		
19																						
20							450.20				3130	1790		4920	744	400				1144		

	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. Nelson Rate 20.64 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					169			3386			3386	1st Half Paid	MAY 31 1949	10277		1693		1693					
												2nd Half Paid	OCT 31 1949	10741				1693						
2					170			3406	66		3472	2nd Half Paid	OCT 27 1949	13329										
												1st half Paid	MAY 31 1949	6518		1736		1736		50				
3					80			1604	30		1634	2nd Half Paid	OCT 27 1949	13820										
												1st half Paid	MAY 31 1949	6518		817		817						
4																								
5					35			702	14		716	PAID IN FULL	FEB 28 1949	2767	716									
6	SOLD FOR TAXES				34			682			682	1st Half Paid	MAY 18 1949											
7	SOLD FOR TAXES				34			682			682	1st Half Paid	MAY 28 1949	5526		682						341	375	
8																								
9	SOLD FOR TAXES				34			682			682	1st Half Paid	MAY 18 1949	5565		341						341	375	
10					76			1504			1504	PAID IN FULL	FEB 28 1949	2767	1504									
11					65			1302	26		1328	PAID IN FULL	FEB 28 1949	3499	1328									
12					100			2004			2004	PAID IN FULL	FEB 28 1949	3499	2004									
13																								
14					88			1764			1764	1st Half Paid	MAY 31 1949	7123		882		882						
												2nd Half Paid	OCT 31 1949	3462										
15																								
16	SOLD FOR TAXES				49			982			982	PAID IN FULL	MAY 20 1949	5574		982								
17	SOLD FOR TAXES				27			542			542	PAID IN FULL	MAY 20 1949	5574		542								
18	SOLD FOR TAXES				134			2686			2686	PAID IN FULL	MAY 20 1949	5574		2686								
19					50			1002	20		1022	PAID IN FULL	JAN 22 1949	241	1022									
20																								
				744																				
				400																				
				1144				27930	156		23086				6574	a 10361		5878		50		1023		

Arthur Point | Kearney Heights | Ogema Point

Form 5C (1) Revised 1945 Revised 1948

Assessment Roll and Tax List of Real Property in the Inman of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land (Acres / 100ths)	Indicate Homestead by Yes	Indicate Agricultural by Yes	No. School District	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 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 Revalued by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Eugene Kohl	~~Federal Farm Mtg Corp~~	NE ¼ of NE ¼	23	140	31	40		Yes	11	285			285	57					57		
2	Bernard H. Dycker		NW ¼ of NE ¼				40		"		170			170	34					34		
	State of Minnesota																					
3	Eugene Kohl	~~Federal Farm Mtg Corp~~	SW ¼ of NE ¼																			
4			SE ¼ of NE ¼				40		Yes		180			180	36					36		
5																						
6	Bernard H. Dycker		NE ¼ of NW ¼				40		Yes		250			250	50					50		
7	"		Lot 1 NW ¼ of NW ¼				37.75		"		220			220	44					44		
8	State of Minnesota		Lot 2 SW ¼ of NW ¼																			
9	August Dehn Mager		SE ¼ of NW ¼				40		No		168			168		56				56		
10																						
11	State of Minnesota		NE ¼ of SW ¼																			
12	~~State of Minnesota~~	~~E. B. Sullivan~~	NW ¼ of SW ¼																			
13	~~State of Minnesota~~	~~E. B. Sullivan~~	SW ¼ of SW ¼																			
14	State of Minnesota		SE ¼ of SW ¼																			
15																						
16	~~Federal Farm Mtg Corp~~	Eugene Kohl	NE ¼ of SE ¼				40		Yes		260			260	52					52		
17	State of Minnesota		NW ¼ of SE ¼																			
18	State of Minnesota		SW ¼ of SE ¼																			
19	~~Federal Farm Mtg Corp~~	Eugene Kohl	SE ¼ of SE ¼ less 2.00 acres sold to Board of Education				39		"		330			330	66					66		
20	State of Minnesota		~~2.00 acres sold to Board of Education, Township of Birch Lake~~																			
							316.75				1863			1863	339	56				395		

	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. 11 Rate 20.0 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead	State Tax on Non-Homestead 3.8 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					4.87			11.42			11.42	1	PAID IN FULL OCT 15 1949		12825				11.42	.40				
2					4.34			6.82			6.82	2	1st Instl Paid MAY 31 1949 / 2nd Instl Paid OCT 31 1949		10277 / 14294		3.41		3.41					
3												3													
4					4.36			7.22			7.22	4	PAID IN FULL OCT 15 1949		12695				7.22	.25				
5												5													
6					4.50			10.02			10.02	6	1st Instl Paid MAY 31 1949 / 2nd Instl Paid OCT 31 1949		10277 / 14294		5.01		5.01					
7					4.44			8.82			8.82	7	1st Instl Paid MAY 31 1949 / 2nd Instl Paid OCT 31 1949		10277 / 14294		4.41		4.41					
8												8													
9					.56			11.22	.22		11.44	9	PAID IN FULL MAR 15 1949		3122		11.44							
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16					4.52			10.42			10.42	16	PAID IN FULL OCT 15 1949		12695				10.42	.36				
17												17													
18												18													
19					4.66			13.22			13.22	19	PAID IN FULL OCT 15 1949		12695				13.22	.46				
20												20													
					33.95 / 1.14 / 34.95			79.16	.22		79.38						9.24.27		55.11						

Arthur's Point | Kearney Heights | Opema Point

Assessment Roll and Tax List of Real Property in the Lawrence of Bird Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 5C(1) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead or No	Indicate Agricultural or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Clarence H. & Essie L. Denney		NE ¼ of NE ¼	24	140	30	40			No		168			168		56				56		
2	Dolores & Eva A. Holmberg		NW ¼ of NE ¼				40			Yes		200			200	40					40		
	"																						
3			SW ¼ of NE ¼				40			"		200			200	40					40		
4	Clarence H. & Essie L. Denney		SE ¼ of NE ¼				40			No		168			168		56				56		
5																							
6	Geo. A. Duncan		NE ¼ of NW ¼				40			No		168			168		56				56		
	Eugene Kelly																						
7	Arthur H. Lamsock		NW ¼ of NW ¼				40			Yes		215			215	43					43		
8	Eugene Kelly		SW ¼ of NW ¼				40			"		170			170	34					34		
9	Dolores Harriet Holmberg		SE ¼ of NW ¼				40			Yes		270	705		975	199					199		
10																							
	"																						
11			NE ¼ of SW ¼				40			"		190			190	38					38		
12	Arthur H. Lamsock	Eugene Kelly	NW ¼ of SW ¼				40			"		300	460		760	152					152		
13	Eugene Kelly		SW ¼ of SW ¼				40			"		400			400	80					80		
14	Dolores Harriet Holmberg		SE ¼ of SW ¼				40			Yes		200			200	40					40		
15																							
16	Clarence H. & Eva C. Denney		NE ¼ of SE ¼				40			No		168			168		56				56		
17			NW ¼ of SE ¼				40																
18	Dolores & Eva A. Holmberg		SW ¼ of SE ¼				35			Yes		210			210	42					42		
	Dolores Harriet Holmberg		See 2 above							"		170			170	34					34		
19	Frances & John Brown		SE ¼ of SE ¼				40			"		295	350		645	129					129		
20																							
							638					3472	1535		5007	891	224				1095		

	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. Cass Rate 200.(1) Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					56				11 22	22	11 44	1st Half Paid	MAY 31 1949	6831		572		572							
												2nd Half Paid	OCT 29 1949	13395											
2				#	40				8 02		8 02	2nd Half Paid	DEC 29 1949	14786											
												1st Half Paid	MAY 31 1949	11683		401				401	32				
3				#	40				8 02		8 02	2nd Half Paid	DEC 29 1949	14786											
												1st Half Paid	MAY 31 1949	11683		401				401	32				
4					56				11 22	22	11 44	1st Half Paid	MAY 31 1949	6831		572		572							
												2nd Half Paid	OCT 29 1949	13395											
5																									
6					56				11 22	22	11 44	PAID IN FULL	MAY 31 1949	9492		1144									
7				#	43				8 62		8 62	PAID IN FULL	OCT 15 1949	12695				862	29						
8				#	34				6 82		6 82	PAID IN FULL	OCT 15 1949	12695				682	24						
9				#	199				39 88		39 88	2nd Half Paid	DEC 29 1949	14786											
												1st Half Paid	MAY 31 1949	11683		1994				1994	158				
10																									
11				#	38				7 62		7 62	2nd Half Paid	DEC 29 1949	14786											
												1st Half Paid	MAY 31 1949	11683		381				381	30				
12				#	152				30 46		30 46	PAID IN FULL	OCT 15 1949	12695				3046	167						
13				#	80				16 04		16 04	PAID IN FULL	OCT 15 1949	12695				1604	58						
14				#	40				8 02		8 02	2nd Half Paid	DEC 29 1949	14786											
												1st Half Paid	MAY 31 1949	11683		401				401	32				
15																									
16					56				11 22	22	11 44	1st Half Paid	MAY 31 1949	6831		572		572							
												2nd Half Paid	OCT 29 1949	13395											
17				#	42				8 42		8 42	2nd Half Paid	DEC 29 1949	14786											
												1st Half Paid	MAY 31 1949	11683		421				421	35				
18				#	34				6 82		6 82	Paid	DEC 29 1949							410					
												1st Half Paid	MAY 31 1949	11683		341				22					
19				#	129				25 86		25 86	PAID IN FULL	MAY 25 1949	5636		2586									
20																									
				# 871 / 124 2 2 / 10 04					21 948	88	22 036					9 986		7910		4340					

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax by Yes	Indicate Non-Homestead Tax by 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 Revised by the Board of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Wm. H. & Bessie G. Kinder		NE¼ of NE¼	25	140	30	40	Ulf			230	215		445	89					89		
2	"		NW¼ of NE¼				40	"			170			170	34					34		
3	Lawrence Johnson		SW¼ of NE¼				40	Tio			168			168		36				56		
4	"		SE¼ of NE¼				40	"			198			198		66				66		
5																						
6	Irene Ellen & Kenneth William Illing		NE¼ of NW¼				40	Yes			170			170	34					34		
7	"		NW¼ of NW¼				40	"			250	250		500	100					100		
8	"		SW¼ of NW¼				40	"			170			170	34					34		
9	"		SE¼ of NW¼				40	"			200			200	40					40		
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	State of Minnesota		SE¼ of SE¼																			
20																						
							320				1556	465		2021	331	122				453		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate 28 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead	State Tax on Non-Homestead 2.86 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					89			1784			1784	2nd Half Paid OCT 18 1949 / 1st Half Paid MAY 25 1949		6655		1233		1233					
2					34			682			682	2nd Half Paid OCT 18 1949 / 1st Half Paid MAY 25 1949		6280									
3					56			1122	22		1144											1144	1258	
4					66			1322	26		1348											1348	1483	
5																								
6	SOLD FOR TAXES				34			682			682											682	750	
7	SOLD FOR TAXES				100			2004			2004											2004	2204	
8	SOLD FOR TAXES				34			682			682											682	750	
9	SOLD FOR TAXES				40			802			802											802	882	
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
				N 331 / NB 122 / 453				9080	48		9128					1233		1233				4662	

Assessment Roll and Tax List of Real Property in the Inman of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 5C D. 8-15-47 8-15-48 Revised

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	1948a	No. School District	Indicate Homestead Tax or No	Indicate Legislative Homestead Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~Joe Hoine~~ Howard J. & Ruby Moe		NE¼ of NE¼ less N. 417.45' of W. 417.45'	26	140	30	~~40~~ 36			No	No	150			150		50				50		
2	Leo Dimmick		NW¼ of NE¼				40				No	300			300	60					60		
3	"		SW¼ of NE¼				40				"	375	190		565	113					113		
4	Ed. & R. Steele		SE¼ of NE¼				40				No	222			222		74				74		
5	Cass Co.		N. 417.45' of W. 417.45' of NE¼				Exempt																
6	~~State of Minnesota~~ Art Reading		NE¼ of NW¼																				
7	~~State of Minnesota~~ ~~E. Bruellman~~ Hawthus Land Company		NW¼ of NW¼																				
8	~~Dora Bostgen~~ State of Minnesota		SW¼ of NW¼				40				No	168			168		56				56		
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	Northland Grain Dear Co.		NW¼ of SW¼				40				No	168			168		56				56		
13	"		SW¼ of SW¼				40				"	168			168		56				56		
14	State of Minnesota		SE¼ of SW¼																				
15																							
16	Ed. & R. Steele		NE¼ of SE¼				40				No	222			222		74				74		
17	~~Northland Grain Co.~~ Hawthus Land Co.		NW¼ of SE¼				40				"	168			168		56				56		
18	~~Hattery Brothers Grain Co.~~		SW¼ of SE¼				40				"	168			168		56				56		
19	Ed. & R. Steele		SE¼ of SE¼				40				"	222			222		74				74		
20																							
							~~440~~					2331	190		2521	173	552				725		

Validations 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. 66 Rate 44 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					50			1007	20		1027	1											1027	4124	
2	SOLD FOR TAXES				# 60			1207			1207	2											1207		
3	SOLD FOR TAXES				# 113			2264			2264	3											2264		
4	SOLD FOR TAXES				74			1484	28		1512	4											1512		
5												5													
6												6	No tax for 1948												
7												7													
8	SOLD FOR TAXES				56			1122	22		~~1144~~	8	Forfeited											1144	Cancel.
9												9													
10												10													
11												11													
12	SOLD FOR TAXES				56			1122	22		1144	12											1144		
13	SOLD FOR TAXES				56			1122	22		1144	13											1144		
14												14													
15												15													
16	SOLD FOR TAXES				74			1484	28		1512	16											1512		
17	SOLD FOR TAXES				56			1122	22		1144	17	PAID IN FULL	NOV 22 1949	14757						1144				
18	SOLD FOR TAXES				56			1122	22		1144	18	PAID IN FULL	NOV 22 1949	14757						1144				
19	SOLD FOR TAXES				74			1484	28		1512	19											1512		
20												20													
				# 214	173 552 725			14530	214		14744										2288		11312	4124	

Form 50 (1) 40,000-12-48 Printed, Hennepin

Assessment Roll and Tax List of Real Property in the Township of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision		True and Full Valuations: Indicated Rural	Indicated Other	Assessed Valuations: Rural	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Dollars	Dollars	Dollars	Dollars	Dollars
Iva Brown		1 NE¼ of NE¼							100		
Margaret Price	Josephine Price	2 ~~NW¼ of NE¼~~ Lot 2							48		
Donald Button		3 ~~NW¼ of NW¼~~ Lot 3 of ½							96		
Margaret Price	Josephine Price	4 N½ of SE¼ of NE¼							39		
Donald Button		5 S½ of SE¼ of NE¼							28		
Clarence Sangeson		6 ~~NW¼ of NW¼~~ Lots 1 & 2 of Sec 27							305	70	
Lawrence Merton Peterson		7 ~~NW¼ of NW¼~~ N 230' of Lot 4 lying E of							22		
Jack L. & Lauren E. Cole	Elwood Peterson	8 ~~SW¼ of NW¼~~ 4 rods x 240 rods off							100		
Lawrence Merton Peterson		9 ~~SW¼ of NW¼~~ 230' x 240 rods off							33		
Margaret Price	Josephine Price	10 N½ of Lot 3							140		
Malvina Oldfield		11 S½ of Lot 3 between ½							84		
Rose & Wallace Dunning		12 ~~NW¼ of SW¼~~ Lot									
		13 SW¼ of SW¼									
~~Joyce Harry Cox~~	Laura E. Cox	14 ~~SE¼ of SW¼~~ S 215							246		
Lawrence Merton Peterson		15 S 230' of N 460' of Lot 4 lying W of Old Tr line							300		
C. L. Tilney		16 NE¼ of SE¼							56		
		17 NW¼ of SE¼									
Alice Rowe & Edwin C. Perry		18 ~~SW¼ of SE¼~~ Lot 1 Sec 10							58		
C. L. Tilney & Harold Kipp		19 SE¼ of SE¼							56		
		20									
				319.30		3006	4015	9021	944	767	17711

Sketch of Lot 4-Sec 27-146-30.

1.3 Ac. — A.J. Button — 1.8 Ac. — Ellen Jean Halland — 1.8 Ac. — Marion Hartman — 1.8 Ac. — Donald Button — 2.8 Ac. — Glen L. Blowers — 40 Acres Glen L. Blowers — Lake — Old Tr. Line

The acreage of Lakeshore Tracts is approximate as completed from original survey map.

Sold for Taxes	Valuations by School Districts Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 6 Rate 48.28 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.
1 Sold for Taxes				100			2007	38		2040
2				H 48			967			967
3 Sold for Taxes				H 96			1924			1924
4				H 39			781			781
5 Sold for Taxes				H 28			562			562
6				H 105						
				NH 200			6570	78		6648
7				22			440	08		448
8				H 100			2007			2007
9				33			667	12		674
10				H 140			2806			2806
11				H 84			1684			1684
12										
13										
14				H 246			4930			4930
15				300			6012	116		6128
16 Sold for Taxes				56			1122	22		1144
17										
18				H 58			1162			1162
19 Sold for Taxes				56			1122	22		1144
20										
		11 831	100		Un		28174	218		
		112 567	200		Un		6570	78		35040
		1406	300				34744	296		

Sold for Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	2nd Half Paid	OCT 31 1949	13499				481				2040		
2	1st Half Paid	MAY 31 1949	9485		481								
3	1st Half Paid	MAY 31 1949	9485		391						1924		
4	2nd Half Paid	OCT 31 1949	13499				391						
5											562		
6	1st Half Paid	MAY 31 1949	9724		3324								
	2nd Half Paid	OCT 31 1949	13499				3324						
7	PAID IN FULL	MAY 31 1949	9814		448								
8	PAID IN FULL	FEB 28 1949	3021		2007								
9											674	741	
10	1st Half Paid	MAY 31 1949	9485		1403								
	2nd Half Paid	OCT 31 1949	13499				1403						
11	PAID IN FULL	MAY 27 1949	5229		1684								
12													
13													
14	2nd Half Paid	OCT 4 1949	14534				2465						
	1st Half Paid	MAY 31 1949	6625		2465								
15											6128	06741	
16											1144		
17													
18	PAID IN FULL	MAY 24 1948	5610		1162								
19											1144		
20													
					1406 36								
					7th 3324		8064				13416		

Arthur's Point | Kearney Heights | Ogema Point

Form 1C (1) 50-48-5M-6-47-Printed, Minneapolis

Assessment Roll and Tax List of Real Property in the Forum of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax or No	Indicate Non-Homestead 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 Non-Homestead 33⅓% (Dollars)	All Other Homestead Up to $4,000 25% (Dollars)	All Other Over $4,000 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	Ezra Brown		NE¼ of NE¼	27	140	33	40	2		No	300			300		100				100		
2	~~Margaret Price~~ Josephine Price		~~NW¼ of NE¼~~ Lot 2				39.65			No	240			240	48					48		
3	Donald Button		~~Lot 3 of Lot 3 of S½ of NW¼ of NW¼~~ S½ of Lot 3 of S½ of NW¼ of NW¼ less 1 acre				20			"	165	315		480	96					96		
4	~~Margaret Price~~ Josephine Price		N½ of SE¼ of NE¼				20			"	195			195	39					39		
5	Donald Button		S½ of S½ of N½				20			"	140			140	28					28		
6	Clarence Sangeson		NE¼ of NW¼ Lots 1 & 2 of Sec 2 less 2 acres				18.50			No	360	165 600 cabins		1125	105	200				305	M	
7	~~Clarence~~ Laurence Nortan Peterson		NW¼ of NW¼ N. 230' of Lot 4 lying S. of said 4 line				1.30			No	66			66		22				22		
8	Joseph L. & Louisa T. Cole Elwood Peterson		SW¼ of NW¼ Lyng S. of Lot 4				5.50			No	100	400		500	100					100		
9	~~Clarence~~ Laurence Norman		~~SW¼ of NW¼~~ S. 230' of Lot 4 lying S. of said 4 line				2.30			No	99			99		33				33		
10	~~Margaret Price~~ Josephine Price		N½ of Lot 3				16			No	240	460		700	140					140		
11	Melvin Oftedgren		~~Lot 3 of Lot 3 between Birch Lake and Lot 3 of Lot 3 of Birch Lake~~ Beg. 170'				2			"	120	300		420	84					84		
12	Rose & Wallace Dunning		~~NW¼ of SW¼~~ Lot 3				1															
13			SW¼ of SW¼																			
14	~~Lyman Cox~~ Laura E. Cox		~~Lot 5~~ ~~SE¼ of SW¼~~				22.95			No	380	850		1230	246					246		
15	Laurence Nortan Peterson		S. 230' of N. 460' of Lot 4 lying W. of said 4 line				1.80			No	100	800		900		300				300		
16	C. L. Tilney		NE¼ of SE¼				40			No	168			168		56				56		
17			NW¼ of SE¼																			
18	Alice Rice & Edward C. Tilney		~~SW¼ of SE¼~~ Lot 1 less 1 acre				28			No	1365	425		290	58					58		
19	C. L. Tilney & Harold Kipp		SE¼ of SE¼				40			No	168			168		56				56		
20																						
							319.30				3006	4015		7021	944	767				1711		

Validations by School Districts Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 48.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)
1				100			2007	38		2040
2				H 48			967			967
3	SOLD FOR TAXES			H 96			1924			1924
4				H 39			782			782
5	SOLD FOR TAXES			H 28			562			562
6				H 105 / M 200			6570	78		6648
7				22			440	08		448
8				H 100			2007			2007
9				33			662	12		674
10				H 140			2806			2806
11				H 84			1684			1684
12										
13										
14				H 246			4930			4930
15				300			6012	116		6128
16	SOLD FOR TAXES			56			1122	22		1144
17										
18				H 58			1162			1162
19	SOLD FOR TAXES			56			1122	22		1144
20										
		H 1837 / M 5267 / 7104	105 / 200 / 305	Un 28174 / Un 6570 / 34744	218 / 78 / 296		35040			

	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1													
2	2nd Half Paid OCT 31 1948 1st Half Paid MAY 31 1948		13499 9485		481		481					2040	
3													
4	1st Half Paid MAY 31 1948 2nd Half Paid OCT 31 1948		9485 13499		391		391					1924	
5													
6	1st Half Paid MAY 31 1948 2nd Half Paid OCT 31 1948		9484 13462		3324		3324					562	
7	PAID IN FULL MAY 31 1948		9814		448								
8	PAID IN FULL FEB 28 1949		3021		2007								
9												674	674 741
10	1st Half Paid MAY 31 1948 2nd Half Paid OCT 31 1948		9485 13499		1403		1403						
11	PAID IN FULL MAY 17 1948		5229		1684								
12													
13													
14	2nd Half Paid OCT 4 1948 1st Half Paid MAY 31 1948		13538 9625		2465		2465						
15												6128	6741
16												1144	
17													
18	PAID IN FULL MAY 24 1948		5610		1162								
19												1144	
20													
				01 6-8 36 M 3324			5064					13616	

Arthur's Point | Kearney Heights | Opema Point

FORM 1C-D 41L-M-B4-B-B4 PRINTED, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax or No	Indicate Non-Homestead 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)	Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	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	Eva Kemp		NE¼ of NE¼																				
			A 12 rod square off the N end of lot 4	27	140	30	12			No		125	185		310	62					62		
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5	Edwood Peterson		A 230' off N 920' of E¼																				
	Donald Gordon Burton		Lying E of M.&St.L. R.W.				1 80			No		99			99		33				33		
6			NE¼ of NW¼																				
7			NW¼ of NW¼																				
8			SW¼ of NW¼																				
9			SE¼ of NW¼																				
10	Frederick J. Lafayette & Maud Jane C.		A rect. off the N end of lot 4																				
	Blanche Blanche		lying W of the R.W. of the M.&St.L. R.R.				42 80			No		335	400		735	147					147		
11			NE¼ of SW¼																				
12			NW¼ of SW¼																				
13			SW¼ of SW¼																				
14			SE¼ of SW¼																				
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							
							56 60					559	585		1144	209	33				242		

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. Cass Rate 40.41 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.16 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1				4 62				12 47			12 47	1st Half Paid	MAY 31 1949	7705		6 21		6 21						
												2nd Half Paid	OCT. 3 1949	12740										
2																								
3																								
4																								
5				33				6 67	12		6 74											6 74	6 74	
6																								
7																								
8																								
9																								
10				1 47				29 46			29 46	1st Half Paid	JUN 1 4 1949	7870		14 73		14 73						
												2nd Half Paid	JAN. 2 7 1949	1021										
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
				1 47 / 1 47 / 2 94				48 50	12		48 62					14 73	R 6 21	20 94				6 74		

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Form 3C-D. Shall not exceed, unfolded, 18 x 24

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

Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Indicates Unassessed Tax or Exemption	Indicates Unassessed Tax or Exemption	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	30				Un													
2			NW¼ of NE¼																				
3	A.D. Eachus		~~SW¼ of NE¼~~ S 350' of Lot 4				2			To		100	425		525		175				175		
4	W.C. Arthur & Martha M. Rahn, 2/6 int.		~~SE¼ of NE¼~~ Lots 3 & 4 Less Arthur & Rahn & S 350'				11.25			"		330	375		705		235				235		
5	The Salvation Army		Lot 1 ~~NE¼ of NW¼~~				Exempt																
6	State of Minnesota		NW¼ of NW¼																				
7	State of Minnesota		SW¼ of NW¼																				
8	W.A. Lindfors		~~SE¼ of NW¼~~ W 2/3 of Lot 2				14.28			To		381			381		127				127		
9	David Woodruff		W ½ of Lot 2				14.27			"		183			183		61				61		
10	David Clifford Arthur & Martha M. Rahn, 2/6 int.		~~NE¼ of SW¼~~				40			"		558			558		186				186		
11	Louis A. & Violet Bengtsofer		NW¼ of SW¼				40			"		300			300		100				100		
12	~~A.A. Bengtsofer~~ Heirs of Grace Jane Gillison		SW¼ of SW¼				40			"		300			300		100				100		
13	David Clifford Arthur & Martha M. Rahn, 2/6 int.		~~SE¼ of SW¼~~ Lot 6				39.50			"		558			558		186				186		
14																							
15			NE¼ of SE¼																				
16			NW¼ of SE¼																				
17	David Clifford Arthur & Martha M. Rahn, 2/6 int.		Lot 5 ~~SW¼ of SE¼~~ 2 acs.				2.15			To		72			72		24				24		
18	Pat & Orpha Beautton		~~SE¼ of SE¼~~ 4.5 acs. of Lot 5				1.50			"		137	760		897		299				299		
19	~~Frederick M. & Pearl Anderson~~		11.30 acs. of Lot 5				11.30			"		420	825		1245		415				415		
20							226.55					3339	2385		5724		1908				1908		

	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. 6 Rate 41 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.16 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1													
2												2													
3				175				2508	68		3576	3	PAID IN FULL	[illegible]	4888		3576								
4				235				4710	90		4800	4	PAID IN FULL	FEB 7 1949	1127	48.00									
5												5													
6												6													
7												7													
8												8													
9				127				2546	50		2596	9	Part Paid	JUL 2 1 1949	9115				1348 52				1348 52		
10	SOLD FOR TAXES			61				1222	24		1246	10	2nd Half Paid 1st Half Paid	OCT 3 1 1949 MAY 2 4 1949	14385 5485		623		623				1248	623	
11				186				3728	72		3800	11	PAID IN FULL	FEB 7 1949	1127	38.00									
12	SOLD FOR TAXES			100				2004	38		2047	12											2042		
13	Abatement #4128			~~100~~				~~2004~~	~~38~~		~~2047~~	13	Balance Paid 1st Half Paid	AUG 2 3 1949 MAY 2 8 1949	11944 1246		102		205						8.16 Abated
14				186				3728	72		3800	14	PAID IN FULL	FEB 7 1949	1127	38.00									
15												15													
16												16													
17												17													
18				24				482	10		492	18	PAID IN FULL	FEB 7 1949	1127	4.92									
19				299				5992	116		6108	19	PAID IN FULL	FEB 7 1949	997	61.08									
20				415				8318	160		8478	20	PAID IN FULL	FEB 1 1 1949	1321	84.78									
								38242	738		38980					274.78	5220		2176				2290	8.16	

Assessment Roll and Tax List of Real Property in the Township of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 50 (1) 60-48 BLACK COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Individual Real Estate Tax or No	Individual Personal 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 Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Burl Sirles		1 NE¼ of NE¼	29	140	30	40		Wolff		375			375	75					75		
"		2 Lot 1 ~~NW¼ of NW¼~~				33 75		"		375	260		635	127					127		
Edw. J. Knutson		3 ~~SW¼ of NE¼~~ S. 34 ac. of Lot 2				34		No		345			345		115				115		
State of Minnesota		4 SE¼ of NE¼																			
Burl Sirles		5 N. 11¼ ac. of Lot 2				11 25		No		140			140	28					28		
		6 NE¼ of NW¼																			
~~Earl W. + Lucy D. Estwood~~		7 Lot 10 ~~NW¼ of NW¼~~ Less part S. + W. of Bay River				~~23 20~~ 22 55		No		280	200		480		160				160		
John C. & Laura Kearns		8 Lot 9 ~~SW¼ of NW¼~~				22 50		"		276	150		426		142				142		
		9 SE¼ of NW¼																			
John C. & Laura Kearns		This part of Lot 10 lying S. + W. of Bay River 18.00																			
Edw. J. Knutson		11 Lot 7 ~~NE¼ of SW¼~~				29		No		291			291		97				97		
John C. & Laura Kearns		12 Lot 8 ~~NW¼ of SW¼~~				35 75		"		210			210		70				70		
A. R. & Martha Ellen Bridgmaker		13 ~~SW¼ of SW¼~~				40		No		240			240	48					48		
State of Minnesota		14 SE¼ of SW¼																			
		15																			
State of Minnesota		16 Lot 4 ~~NW¼ of SE¼~~																			
Edw. J. Knutson		17 Lot 3 ~~NW¼ of SE¼~~				25 50		No		123			123		41				41		
State of Minnesota		18 Lot 6 ~~SW¼ of SE¼~~																			
State of Minnesota		19 Lot 5 ~~SE¼ of SE¼~~																			
		20																			
						298 –				2665	600		3265	228	625				903		

Cass County, Minnesota, for Taxes for the Year 1948.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate 41 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.8 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					R 75			15 04			15 04	1	2nd Half Paid 1st Half Paid	OCT 22 1948 MAY 31 1949	2912 6623				26 25						
2					R 127			25 46			25 46	2	2nd Half Paid 1st Half Paid	OCT 22 1948 MAY 31 1949			20 25								
3	SOLD FOR TAXES				115			23 04	44		23 48	3											23 48		
4												4	2nd Half Paid	OCT 22 1948	2912										
5					R 28			5 62			5 62	5	1st Half Paid	MAY 31 1949	6623		2 81		2 81						
6												6													
7					160			32 06	62		32 68	7	PAID IN FULL	MAY 31 1949	6347		32 68								
8					142			28 46	54		29 00	8	PAID IN FULL	MAY 16 1949	5283		29 00								
9												9													
10												10													
11	SOLD FOR TAXES				97			19 44	38		19 82	11											19 82		
12					70			14 02	28		14 30	12	PAID IN FULL	MAY 16 1949	5283		14 30								
13					R 48			9 62			9 62	13	1st Half Paid	MAY 26 1949	6665		4 81						4 81	5 77	
14												14													
15												15													
16												16													
17	SOLD FOR TAXES				41			8 22	16		8 38	17											8 38		
18												18													
19												19													
20												20													
					R 228 R 675 903			180 98	242		183 40						103 85		22 06				56 48		

Arthur's Point | Kearney Heights | Opens Point

Assessment Roll and Tax List of Real Property in the Township of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land (Acres)	(Tenths)	No. School District	Indicate Exempt Land by Ex. or No.	Indicate Agricultural Land by Ag. 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 Resulting by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	John & Laura Kearns		NE¼ of NE¼	30	140	30	40		70			201			201		67				67		
2	Earl Crawn		NW¼ of NE¼				40			Yes		200			200	40					40		
3	"		SW¼ of NE¼ less 3½ ac. + 3 ac. village				35			"		175			175	35					35		
4	John & Laura Kearns		SE¼ of NE¼				41.35			No		201			201		67				67		
5	A. R. Fritzmacher		3¼ ac. of SE¼ of NE¼				.75			Yes		5			5	1					1		
6	Melvin Tollette		NE¼ of NW¼ less 3.03 ac. Rly. R.R. Rly.				36.97			No		186			186		62				62		
7	"		NW¼ of NW¼				35.04			"		270			270		90				90		
8	"		SW¼ of NW¼				35.13			"		439	200		639		213				213		
9	Ralph H. Bass ~~Ralph H. & Margaret M. Bass~~	Leslie J. Johnson	SE¼ of NW¼				40			"		180			180		60				60		
10																							
11	~~Ralph H. and Margaret M. Bass~~ Leslie J. Johnson		NE¼ of SW¼				40			"		481	290		771		257				257		
12	Melvin Tollette		NW¼ of SW¼				35.23			"		246			246		82				82		
13	~~Ralph H. Mattson~~	State of Minnesota	SW¼ of SW¼				35.33			"		144			144		48				48		
14	Oscar Johnson		SE¼ of SW¼ less 3.03 ac. Rly. R.R. Rly.				36.97			Yes		540	160		700	140					140		
15	Lee Cotton		The part of N½ of NE¼ of SE¼ lying E. of the Rly. Rly. - 13				4.37			No		63			63		21				21		
16	G. N. Fritsche		NE¼ of SE¼ less 4.37 ac.				35.63			Yes		320	330		650	130					130		
17	"		NW¼ of SE¼				40			"		170			170	34					34		
18	Albert R. Fritzmacher		SW¼ of SE¼				40			Yes		600			600	120					120		
19	"		SE¼ of SE¼				39.70			"		515	915		1430	286					286		
20																							
							611.37					4936	1895		6831	786	967				1753		

Valuations by School Districts as Equalized by Department of Taxation: District No. 41 Rate .....Mills; District No. ..... Rate .....Mills; District No. ..... Rate .....Mills; District No. ..... Rate .....Mills; District No. ..... Rate .....Mills; District No. ..... Rate .....Mills (Dollars)

Tax Rate: State Tax on Non-Homestead 3.86 Mills

	Sold for Taxes	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
1		13.68	PAID IN FULL	MAY 16 1949	5203		13.68								
2		8.02	2nd Half Paid	DEC 27 1948	13134								8.02	8.87	
3		7.02	1st Half Paid	MAY 26 1949	6285								7.02	7.77	
4		13.68	PAID IN FULL	MAY 16 1949	5203		13.68								
5		.20	2nd Half Paid	DEC 27 1948	13134		.10		.10						
6		12.66	2nd Half Paid	OCT 28 1948	13357				.63						
7		18.38	1st Half Paid	MAY 31 1949	6167		6.38		9.19						
8		43.50	2nd Half Paid	OCT 28 1948	13357				21.75						
9		12.26	1st Half Paid	MAY 31 1949	6167		21.75								
10			PAID IN FULL	MAY 31 1949	16666		64.76								
11		52.50	PAID IN FULL	MAY 31 1949											
12		16.76	2nd Half Paid	OCT 28 1948	13357				8.38						
13	SOLD FOR TAXES	9.80	1st Half Paid	MAY 31 1949	6167		8.38								
14		28.06	Forfeited												9.80 Canc.
15	SOLD FOR TAXES	4.28	PAID IN FULL	MAY 23 1949	5471		28.06						4.28		
16		26.66	1st Half Paid	MAY 26 1949	6258		13.03		13.03						
17		6.82	2nd Half Paid	OCT 28 1948	13560										
18		24.04	1st Half Paid	MAY 26 1949	6258		3.41		3.41						
19		57.32	2nd Half Paid	OCT 28 1948	13560										
20			1st Half Paid	MAY 26 1949	6259		12.02		12.02						
			2nd Half Paid	OCT 28 1948	13136										
			1st Half Paid	MAY 26 1949	6065		28.66		28.66						
			2nd Half Paid	OCT 28 1948	13136										
		35.30					92.23		102.97				19.32	9.80	
		35.30	374				35.04								

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Assessment Roll and Tax List of Real Property in the Inwood of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 1C D 20-10-5-1000 COMPT. MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres)	No. School District	Indicates Homestead or No	Indicates Agricultural 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	31	140	30			Clear													
Clinton A. Carder		2 Lot 3 ~~NW¼ of NE¼~~				24.75		Yes		170			170	34					34		
Red River Lbr. Co.		3 Lot 4 ~~SW¼ of NE¼~~				36		No		168			168		56				56		
Clinton A. Carder		4 Lot 5 ~~SE¼ of NE¼~~				48.80		Yes		570			570	114					114		
		5																			
R. B. Carder		6 NE¼ of NW¼				40		Yes		210			210	42					42		
~~State of Minnesota (Carder)~~		7 NW¼ of NW¼				35.11		"		250	50		300	60					60		
~~State of Minnesota (Carder)~~		8 SW¼ of NW¼				34.58		No		120			150		50				50		
O. N. Keding		9 SE¼ of NW¼				40		"		201			201		67				67		
		10																			
~~State of Minnesota (Keding)~~		11 NE¼ of SW¼				40		No		168			168		56				56		
State of Minnesota		12 NW¼ of SW¼																			
State of Minnesota		13 SW¼ of SW¼																			
State of Minnesota		14 SE¼ of SW¼																			
		15																			
C. A. & Ellen B. Carder		16 NE¼ of SE¼				40		Yes		170			170	34					34		
State of Minnesota		17 NW¼ of SE¼																			
State of Minnesota		18 SW¼ of SE¼																			
C. A. & Ellen B. Carder		19 SE¼ of SE¼				40		"		85			85	17					17		
		20																			
						397.24				2142	50		2192	301	229				530		

	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. 41 Rate 34 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2					34			682			682	2nd Half Paid ~~1st Half Paid~~	OCT 17 1949 MAY 16 1949	12721 3525		341		341						
3	SOLD FOR TAXES				56			1122	22		1144	~~PAID IN FULL~~ 2nd Half Paid	MAY 31 1949 OCT 17 1949	8254 12721		1144		1144						
4					114			2284			2284	~~1st Half Paid~~	~~MAY 31 1949~~	3525		1142								
5																								
6					42			842			842	1st Half Paid	MAY 31 1949	10477		421						421	9463	
7	Def Cert				60			1202			1202	2nd Half Paid 1st Half Paid	OCT 6 1949 MAY 31 1949	12457 9477		601		601						
8					50			1002	20		1022	~~PAID IN FULL~~	MAY 24 1949	6817		1022								
9	Def Cert				67			1342	26		1368	~~PAID IN FULL~~	MAY 24 1949	6817		1368								
10																								
11	Def Cert				56			1122	22		1144	~~PAID IN FULL~~	MAY 24 1949	6817		1144								
12																								
13																								
14																								
15																								
16					34			682			682	2nd Half Paid ~~1st Half Paid~~	OCT 17 1949 MAY 16 1949	12721 3525		341		341						
17																								
18																								
19					17			340			340	2nd Half Paid 1st Half Paid	OCT 17 1949 MAY 16 1949	12721 3525		170		170						
20																								
				4 301 14 229 530				10620	90		10710					a 7694		2575				421		

Arthur's Point | Kearney Heights | Opema Point

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form: SCD 1 (Revised 1948)

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicates Homestead Tax or No	Indicates Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Valuation Reduced by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~Mike Kuk~~ Joseph Kuk		NE¼ of NE¼	32	140	30	40		2	Yes		200			200	40					40		
2	~~State of Minnesota~~ (Earl Byers)	Earl Byers	NW¼ of NE¼				40			No		210			210		70				70		
3	Earl Byers		SW¼ of NE¼				40			Yes		195			195	39					39		
4	~~Mike Kuk~~ Joseph Kuk		SE¼ of NE¼				40			"		400			400	80					80		
5																							
6	~~Richard Carden~~ Geo. H. & Gladys Mae Carder		NE¼ of NW¼				40			No		120			120		40				40		
7	State of Minnesota		NW¼ of NW¼																				
8	Roy Van Blarcom		SW¼ of NW¼				40			Yes		530	90		620	124					124		
9	C. J. Carden		SE¼ of NW¼ (Less 15 ac. on E. side)				40			Yes		330	300		630	126					126		
10	~~Erwin J. Ebbe~~ Erwin J. & Ebbe J. Ebbe		NW¼ of NW¼ - W of Hwy.				35			"		255	280		535	107					107		
11	C. J. Carden		NE¼ of SW¼				40			Yes		240	735		975	195					195		
12	"		NW¼ of SW¼				40			"		170			170	34					34		
13	C. J. + Zella Carden		SW¼ of SW¼				40			"		170			170	34					34		
14	"		SE¼ of SW¼				40			"		160			160	32					32		
15	George H. + Gladys May Carder		15 ac. on E side of Hwy. on S½ NW¼									110			110	22							
16	~~Mike + Joseph Kuk~~ Joseph Kuk		NE¼ of SE¼				40			"		240			240	48					48		
17	Earl Byers		NW¼ of SE¼				40			"		265			265	53					53		
18			SW¼ of SE¼				40			"		480	500		980	196					196		
19	~~Mike + Joseph Kuk~~		SE¼ of SE¼				40			"		510			510	102					102		
20																							
							635					4475	1905		6380	1210	110				1320		

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. 2 Rate 40 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					H 40			802			802	2nd Half Paid	OCT 9 1949	2503		401		401						
												1st Half Paid	APR 28 1949	5063										
2					70			1402	28		1430	1st Half Paid	MAY 24 1949	5794		715							715	787
3					H 39			785			785	1st Half Paid	MAY 24 1949	5794		393							393	432
4					H 80			1604			1604	2nd Half Paid	OCT 9 1949	2503		802		802						
												1st Half Paid	APR 28 1949	5063										
5																								
6					40			802	16		818	PAID IN FULL	JAN 29 1949	868	818									
7																								
8	~~SOLD FOR TAXES~~				H 124			2486			2486	1st Half Paid	MAY 31 1949	5685		1250						1236	1360	Due last half $12.36
9					~~H 126~~			2526			2526	PAID IN FULL	JAN 29 1949	868	2526									Discount Paid 4/28/49
10					H 107			2144			2144	2nd Half Paid	SEP 28 1949	2357				1072						
												1st Half Paid	AUG 2 1949	9247				1072	32					
11					H 195			3908			3908	2nd Half Paid	OCT 17 1949											
												1st Half Paid	MAY 18 1949											
12					H 34			682			682	2nd Half Paid	OCT 4 1949	2537		297		297						
												1st Half Paid	MAY 18 1949	2722										
13					H 34			682			682	2nd Half Paid	OCT 4 1949											
												1st Half Paid	MAY 18 1949											
14					H 32			642			642	2nd Half Paid	OCT 4 1949											
												1st Half Paid	MAY 2 1949											
15					H 22 Assessed on Feb. 9, 1949																			
16					H 48			962			962	2nd Half Paid	OCT 9 1949	2503		481		481						
												1st Half Paid	APR 28 1949	5063										
17					H 53			1062			1062	1st Half Paid	MAY 24 1949	5794		531							531	584
18					H 196			3928			3928	1st Half Paid	MAY 24 1949	5794		1964							1964	2160
19					H 102			2044			2044	2nd Half Paid	OCT 9 1949	2503		1022		1022						
												1st Half Paid	APR 28 1949	5063										
20																								
					H 1210																			
					H 110																			
					1320			26458	44		26502				33.44	10514		7807				4837		

Assessment Roll and Tax List of Real Property in the Town of Bear Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 50 (1) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Taxable Non-Homestead Tax	Taxable Agricultural Homestead Tax	True and Full Valuations: Land Exclusive of Structures Used for Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Harold N. & Chas B. Sweatt		Lot 3 ~~NW¼ of NW¼~~	33	140	30	20		2	No		306			306		102				102		
2			NW¼ of NE¼																				
3	State of Minnesota		Lot 2 ~~SW¼ of NW¼~~																				
4			SE¼ of NE¼																				
5																							
6	State of Minnesota		Lot 1 ~~NW¼ of NW¼~~																				
7	Joseph Blake Kish		NW¼ of NW¼				40			Yes		200			200	40					40		
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	Harold N. & Mary B. Sweatt		NE¼ of SW¼				40			No		420			420		140				140		
12	~~Peter~~ Joseph Kish		NW¼ of SW¼				40			Yes		200			200	40					40		
13	"		SW¼ of SW¼				40			"		430	375		805	161					161		
14	Harold N. & Mary B. Sweatt		SE¼ of SW¼				40			No		450			450		150				150		
15																							
16	Harold N. & Chas B. Sweatt		NE¼ of SE¼ Lot 4 less 1 ac Platted Cassmy Heights				27	15		No		665	3100		3765		1255				1255		
17	Harold N. & Mary B. Sweatt		NW¼ of SE¼				40			"		201			201		67				67		
18	"		SW¼ of SE¼				40			"		500	1273		1773		591				591		
19	Martha Roberta Sweatt		SE¼ of SE¼ less 1 ac in S.D. Co				39			"		297			297		99				99		
20	Leonard N. & Lucienne J. Bauer		1 ac in S.D. Co. Dist.				1			Yes		15			15	3					3		
							367	15				3684	4748		8432	244	2404				2648		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate 40 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.46 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					102			2044	40		2084	PAID IN FULL	FEB 17 1949	2870	2084										
2																									
3																									
4																									
5																									
6																									
7					# 40			802			802	2nd Half Paid 1st Half Paid	OCT 3 1949 APR 28 1949	2463 2067		40		40						
8																									
9																									
10																									
11					140			2806	54		2860	PAID IN FULL	FEB 17 1949	2870	2860										
12					# 40			802			802	2nd Half Paid 1st Half Paid	OCT 3 1949 APR 28 1949	2463 2067		2014									
13					# 161			3226			3226	2nd Half Paid 1st Half Paid	OCT 3 1949 APR 28 1949	2463 2067				2014							
14					150			3006	58		3064	PAID IN FULL	FEB 17 1949	2870	3064										
15																									
16					1255			25152	484		25636	PAID IN FULL	FEB 17 1949												
17					67			1342	26		1368	PAID IN FULL	FEB 17 1949	2870	41098										
18					591			11844	228		12072	PAID IN FULL	FEB 17 1949												
19					99			1984	38		2022	PAID IN FULL	FEB 17 1949												
20					# 3			60			60	1st Half Paid 2nd Half Paid	OCT 3 1949 OCT 24 1949	2463 2671		30		30							
					# 364 Adj 2080 2444			53068	928		53996				49166	a 2445		2445							

Arthur's Point
Kearney Heights
Opema Point

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Inclusion Homestead Tax or No	Inclusion 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 Valuation Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Vernon Leaf & Dorothy M. Zell ~~Adolph L. & Elsie Christensen~~		NE¼ of NE¼	34	140	30	40		Yes		285			285	57					57	
2	"		NW¼ of NE¼				40		"		480	200		680	136					136	
3	Durell L. Woodruff		SW¼ of NE¼				40		"		~~204~~ 204			~~204~~ 204	~~41~~ 41	68				~~41~~ 68	
4	"		S½ of SE¼ of NE¼				20		"		~~156~~ 156			~~156~~ 156	~~31~~ 31	52				~~31~~ 52	
5	Vernon Leaf & Dorothy M. Zell ~~Adolph L. & Elsie Christensen~~		N½ of S½ of NE¼				20		"		145			145	29					29	
6	~~Effie M. Hart~~ Laura E. Cox ~~Laura E. Cox~~		NE¼ of NW¼				31		"		370			370	74					74	
7	Arthur B. Riley Rosbaugh		NW¼ of NW¼				10	70	Yes / Yes		300	410 / 840 cabin		1250	142	180				322 MA	
8	Lee D. & Julia A. Patten		SW¼ of NW¼ ~~S½ of S½ of Lot 2~~				8		Yes		240	400		640	128					128	
9	Edgar R. & Alma C. Schulz		SE¼ of NW¼ ~~S. 2.70 acs. of S½ of Lot 2~~				2	70	No		90	474		564		188				188	
10																					
11	B. C. & Matilda Hartung		NE¼ of SW¼ ~~Lot 3 Less 2.30 acs.~~				6	25	Yes		180	400		580	116					116	
12	B. C. & Matilda Hartung Schwartz		NW¼ of SW¼ ~~2.30 acs. of Lot 3~~				30		No		450	780		1230		410				410 MA	
13			SW¼ of SW¼																		
14	Theodore Kohn		SE¼ of SW¼				40		No		300			300		100				100	
15																					
16	Robert W. Stewart & Margaret J. Chisholm		NE¼ of SE¼				40		Yes		160			160	32					32	
17	Durell L. Woodruff		NW¼ of SE¼				40		Yes		350	175		525	~~105~~	~~175~~				~~105~~ 175	
18	Amelia Mooney		SW¼ of SE¼				40		"		225	220		445	89					89	
19	Fred Cline		SE¼ of SE¼				40		"		265	120		285	77					77	
20																					
		(Continued on next Page)					448.65				4200	3719		7919	880 / ~~1087~~	1193 / ~~898~~				2073 / ~~1985~~	

Cass County, Minnesota, for Taxes for the Year 1948.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxes: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 30 Mills (Dollars)	District No. 1 Rate 30 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead $ cts.	State Tax on Non-Homestead 3.86 cts.	Special Taxes $ cts.	Total Taxes $ cts.	Paid: Month Day Year	When Paid	Number of Receipt	March Settlement 1949 $ cts.	June Settlement 1949 $ cts.	Penalty $ cts.	November Settlement 1949 $ cts.	Penalty $ cts.	Collections to First Monday in January 1950 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1950 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1				H 57			11 42			11 42	1st Half Paid MAY 31 1949 / 2nd Half Paid DEC 2 1	9494 / 14780			5 71				5 71				Int. on 1st H #2730
2				H 136			27 36			27 36	1st Half Paid MAY 31 1949 / 2nd Half Paid DEC 2 1	9494 / 14779			13 68				13 68	.68			46 - penalty due
3	SOLD FOR TAXES	Abate #4033		H 68			13 68	26		13 94	2nd Half Paid OCT 31 1949 / 1st Half Paid MAY 24 1949	14383 / 5485			4 11		4 11						5.66 Cass Abated
4	SOLD FOR TAXES	Abate #4033		H 52			10 42	20		10 62	2nd Half Paid OCT 31 1949 / 1st Half Paid MAY 24 1949	14385 / 5485			3 11		3 11						4.40 Abated
5				H 29			5 87			5 87	1st Half Paid MAY 31 1949 / Part Paid DEC 2 1	9494 / 14780			2 91				1 16 / 1 75				Int. Due 28 Prin. 58
6				H 74			14 84			14 84	2nd Half Paid OCT 4 1949 / 1st Half Paid MAY 31 1949	14251 / 6626			7 42		7 42						
7				H 142 / MA 180			69 36	70		70 06	PAID IN FULL MAY 31 1949	7719			70 06								
8				H 128			25 66			25 66	PAID IN FULL MAR 28 1949	4350			25 66								
9				188			37 68	72		38 40	PAID IN FULL MAY 31 1949	9686			38 40								
10																							
11				H 116			23 24			23 24	1st Half Paid MAY 31 1949 / 2nd Half Paid OCT 11 1949	7720 / 12601			11 62		11 62					
12					410		88 37	1 58		89 90	PAID IN FULL MAY 31 1949	9483			89 90								
13																							
14				100			20 04	38		20 42	1st Half Paid MAY 31 1949 / Part Paid OCT 31 1949	7721 / 14535			10 21		10 00			21		Due 21
15																							
16				H 32			6 42			6 42	PAID IN FULL MAY 31 1949	7728					6 42	.19					
17	SOLD FOR TAXES	Abate #4033		H 105 / H 175			21 04 / 35 08	68		35 76	2nd Half Paid OCT 31 1949 / 1st Half Paid MAY 24 1949	14357 / 5485			10 52		10 52 / 8 92						14.72 Abated
18				H 89			17 84			17 84	2nd Half Paid OCT 31 1949 / 1st Half Paid MAY 31 1949	13362 / 8377			8 92								
19	SOLD FOR TAXES			H 77			15 44			15 44	PAID IN FULL May 31 1949	6479			15 44								
20																							
			11 728 / DH 533	147 / 870	Une 26478 / Une 15768	324 / 228									91 57 66 / MA 15 96		62 22		22 25		.21	24.78	
				1321	732		42 246	452		42 698													

Form M-D 1948 Revised

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax Yes or No	Indicate 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)	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			NE ¼ of NE ¼	34	140	30		Un														
2			NW ¼ of NE ¼																			
3			SW ¼ of NE ¼																			
4			SE ¼ of NE ¼																			
5																						
6			NE ¼ of NW ¼																			
7			NW ¼ of NW ¼																			
8			SW ¼ of NW ¼																			
9			SE ¼ of NW ¼																			
10																						
11			NE ¼ of SW ¼																			
12	Alfred T. Hill		NW¼ of SW¼ Lot 4 less 1 ac				38.40		No	No	500	500 400 cabin		1400	200	134				334	na	
13	Leonard N. Dunham & Barber		NW¼ of SW¼ Strip 1rd wide on N. side of lot 4				60		No		15			15	3					3		
14	"		SE¼ of SW¼ 1 ac. of lot 4				1.—		"		55	415		470	94					94		
15																						
16			NE ¼ of SE ¼																			
17	N. R. Cranwell		NW¼ of SE¼ E 250' of Lot 4				11.		No		200	176		376		132				132		
18	Lorie D. & Lorell J. Johnson		NW¼ of SE¼ N. 410' of E 250' of Lot 4				1.26		Yes		200	795		995	195					195		
19			SE ¼ of SE ¼																			
20																						
							5100				970	2268		3238	492	266				758		

	Sold for Taxes	Valuations by School Districts Equalized by Department of Taxes: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																									
2																									
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12	Watement	#4160			#140 #200 na 134			67.64 71.94	.67 .54		68.16 72.46	2nd Half Paid	OCT 14 1949	12672				3793							4.30 Abated
13				#3				60			60	1st Half Paid	MAY 10 1949	5103		3623 30									
14				#94				1.88			1.88	2nd Half Paid	OCT 24 1949	13631				30							
15												1st Half Paid	MAY 14 1949	5221		942									
16												2nd Half Paid	OCT 24 1949	13634				942							
17				132				26.46	50		26.96	PAID IN FULL	JUN 22 1949	9008				26.96	.40						
18				#195				39.08			39.08	PAID IN FULL	AUG 22 1949	11961				39.08	.98						
19																									
20																									
		H	392 200		Un			84.98	50							9 972									
		NH	162 134		Un			71.94	.67							NH 36.13		10.69							4.30
			554 334					156.92	1.07		157.94														

Arthur's Point | Kearney Heights | Ogema Point

Form 5C D 31-48 5475 COMPT. MINNESOTA

Assessment Roll and Tax List of Real Property in the Township of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicates Homestead Tax or No	Indicates Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Robert H. Stewart & Margaret L. Chisholm		1 NE¼ of NE¼	35	140	30	40	2 Hm			240			240	48					48		
"		2 NW¼ of NE¼				40	"			180			180	36					36		
"		3 SW¼ of NE¼				40	"			235	150		475	95					95		
"		4 SE¼ of NE¼				40	"			355			355	71					71		
		5																			
"		6 NE¼ of NW¼				40	"			200			200	40					40		
"		7 NW¼ of NW¼				40	"			180			180	36					36		
"		8 SW¼ of NW¼				40	Hm			170			170	34					34		
"		9 SE¼ of NW¼				40	"			170			170	34					34		
		10																			
"		11 NE¼ of SW¼				40	"			280			280	56					56		
"		12 NW¼ of SW¼				40	"			170			170	34					34		
	Margaret Chisholm	13 SW¼ of SW¼				40	"			170			170	34					34		
"		14 SE¼ of SW¼				40	"			200			200	40					40		
		15																			
	Robert H. Stewart	16 NE¼ of SE¼																			
Robert H. Stewart & Margaret L. Chisholm		17 NW¼ of SE¼				40	"			335			335	67					67		
Dup. & Margaret L. Chisholm		18 SW¼ of SE¼				40	"			245			245	49					49		
"		19 SE¼ of SE¼				40	"			170			170	34					34		
		20																			
						600				3370	150		3540	708					708		

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. 1 Rate 20.0 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.16 ..... Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Pen. by	Remarks
		$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		4 48			9 62	1	PAID IN FULL	JUN 8 1949	7028				9 62	14					
2		4 36			7 22	2	PAID IN FULL	JUN 8 1949	7028				7 22	11					
3		4 95			19 04	3	PAID IN FULL	JUN 8 1949	7028				19 04	24					
4		4 71			14 22	4	PAID IN FULL	JUN 8 1949	7028				14 22	21					
5						5													
6		4 40			8 02	6	PAID IN FULL	JUN 8 1949	7028				8 02	12					
7		4 36			7 22	7	PAID IN FULL	JUN 8 1949	7028				7 22	11					
8		4 34			6 82	8	PAID IN FULL	JUN 8 1949	7028				6 82	10					
9		4 34			6 82	9	PAID IN FULL	JUN 8 1949	7028				6 82	10					
10						10													
11		4 56			11 22	11	PAID IN FULL	JUN 8 1949	7028				11 22	17					
12		4 34			6 82	12	PAID IN FULL	JUN 8 1949	7028				6 82	10					
13	SOLD FOR TAXES	4 34			6 82	13	PAID IN FULL	OCT 31 1949	13198				6 82						
14	SOLD FOR TAXES	4 40			8 02	14	PAID IN FULL	OCT 31 1949	13198				8 02	55					
15						15													
16						16													
17		4 67			13 42	17	PAID IN FULL	JUN 8 1949	7028				13 42	20					
18	SOLD FOR TAXES	4 49			9 82	18	PAID IN FULL	OCT 31 1949	13198				9 82						
19	SOLD FOR TAXES	4 34			6 82	19	PAID IN FULL	OCT 31 1949	13198				6 82	55					
20						20													
					141 92								141 92						

Arthur's Point | Kearney Heights | Opema Point

Form 50-D. Blank with Sales Section, Minnesota

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead 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)
	State of Minnesota		1	N E ¼ of N E ¼				3 6140.30		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																			
			17	N W ¼ of S E ¼																			
	State of Minnesota		18	~~S W ¼ of S E ¼~~ Lot 2																			
			19	S E ¼ of S E ¼																			
			20																				

Grand Total 13,491

Cass County, Minnesota, for Taxes for the Year 1948.

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)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
											1													
											2													
											3													
											4													
											5													
											6													
											7													
											8													
											9													
											10													
											11													
											12													
											13													
											14													
											15													
											16													
											17													
											18													
											19													
											20													

Arthur to Point

Kearney Heights

Ogema Point

Assessment Roll and Tax List of Real Property in the Town of Bird Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 50

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	So. School District	Indicate Homestead Tax in Red	Indicate Agricultural Tax in Red	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%	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)
			Arthurs Point																			
	A. R. Delbert		S 87' of the N½ of	1	1				No		50	676		726		242				242 M		
	Helen Chapin Buckner		N 55' of		1					"	51	300		351		117				117 M		
	Ira D. M. Ward	D. Ella Ward	S 65' of N 120' of		1				No		50	625		675		225				225 M		
	Robert H. Delbert			4	1					"	52	705		777		259				259 M		
	~~Charles J. Stuart~~		S½ of																			
	~~Stuart Inv. Company~~									"	60			60		20				20 M		
	David Clifford Arthurs & Martha M. Robinson		Part of Lot 2, Blk 1, Arthurs Point described as follows: Begin at a point along the lake shore 100' from SW cor of lot 3, thence in a northwesterly direction & parallel to the line of lot 3, 100'; thence N 41°20' W 189.8'; thence S 56°10' W 133.7'; thence S 6°20' W 133.7'; thence S 78° E to a point on lakeshore; thence along lake N 65° E 76' to beginning.																			
	~~J. Charles J. Stuart~~		Bal of	2					No		60			60		20				20 M		
	~~Stuart Inv. Company~~			10						"	75			75		25				25 M		
	"			11						"	76	1550		1626		542				542 M		
	"		S½ of	12	5					"	73	827		900		300				300 M		
	Louis Emmanuel Ward		N½ of	13	5					"	74	850		924		308				308 M		
	"			14	6					"	51			51		17				17 M		
	Genevieve Vail Sullivan			15	7					"	75	900		975		325				325 M		
	"			16	8					"	75			75		25				25 M		
	David Clifford Arthurs & Martha M. Robinson			9						"	60	1125		1185		395				395 M		
	"			18	10					"	60			60		20				20 M		
	Ruth Alice Nilson			19	11					"	100	860		960		320				320 M		
	David Clifford Arthurs & Martha M. Robinson			12						"	60			60		20				20 M		
											1102	8438		9540		3180				3180		

Arthur's Point

	Sold for Taxes	Valuations by School Districts Equalized by Department of Taxes: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.8 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1					242		5.12	9.4		53.06	2nd Half Paid / 1st Half Paid	OCT 1 9 1948 / MAY 1 3 1948	12821 / 5315				26.53					
2					117		2.52	4.6		25.66	PAID IN FULL	APR 2 7 1949	4867		25.66							
3					225		4.86	8.6		49.32	PAID IN FULL	APR 2 7 1949	4865		49.32							
4					259		5.58	10.0		56.80	PAID IN FULL	MAY 3 1 1949	9726		56.80							
5					20		4.30	0.8		43.8	PAID IN FULL	APR 2 7 1949	4858		43.8							
6																						
7																						
8																						
9					20		4.30	0.8		43.8	PAID IN FULL	FEB 7 1949	1127	43.8								
10					25		5.38	1.0		54.8	PAID IN FULL	APR 2 7 1949	4858		54.8							
11					542		11.76	21.0		118.86	PAID IN FULL	APR 2 7 1949	4858		118.86							
12					300		6.46	11.6		65.78	PAID IN FULL	APR 2 7 1949	4858		65.78							
13	SOLD FOR TAXES				308		6.34	11.8		67.52											67.52	
14	SOLD FOR TAXES				17		3.66	0.6		3.72											3.72	
15					325		7.00	12.6		71.26	PAID IN FULL	MAY 3 1 1949	9425		71.26							
16					25		5.38	1.0		54.8	PAID IN FULL	MAY 3 1 1949	9425		54.8							
17					395		8.50	15.2		86.60	PAID IN FULL	FEB 7 1949	1127	86.60								
18					20		4.30	0.8		43.8	PAID IN FULL	FEB 7 1949	1127	43.8								
19					320		6.94	12.4		70.18	PAID IN FULL	MAR 2 1 1949	4174		70.18							
20					20		4.30	0.8		43.8	PAID IN FULL	FEB 7 1949	1127	43.8								
					3180		68.44	12.30		697.24				99.94	697.24		26.53				71.24	

Kearney Heights

Ogema Point

79449973

Form 1C

Assessment Roll and Tax List of Real Property in the Lawrence of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicates Homestead Tax as No.	Indicates Agricultural Land as 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	Lawrence H. & Lorraine J. Bauer		Kearney Heights 16 rods in SE Corner of 5					2	1			75	600		675		225				225		
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
												75	600		675		225				225		

	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. 1 Rate 215.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1						225		4846	86		4932	1st Half Paid		7	1948	5522		2466		2466						
2												2nd Half Paid	OCT	24	1948	7022											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
						225		4846	86		4932							2466		2466						

Arthur's Point

Kearney Heights

Ogema Point

Assessment Roll and Tax List of Real Property in the Pimmon of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Arthur's Point | Kearney Heights | Ogema Point

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Marvin D. Baker	(Part of Lots 3 & 4 Sec 7-140-29 & Lot 1 Sec 12-140-30) Ogema Point																				
1	Marvin D. Baker		1						No		27			27		9				9 MA		
2	Anna D. & Oscar Hanger		2 lying S. of the line of 140-32						"		27			27		9				9 MA		
3	Marvin D. & Thirlett Baker		3 " N. of the						"		27			27		9				9 MA		
4	Leo H. and Margaret R. Odegarden		4 " N. of the						"		27			27		9				9 MA		
5	Leo H. and Margaret R. Odegarden		5						"		27			27		9				9 MA		
6	Charles D. Morgan		6						"		27			27		9				9 MA		
7	Albert & Kenneth Spry		7						"		27			27		9				9 MA		
8	Marvin D. and Thirlett Baker		8						"		27			27		9				9 MA		
9	" "		9						"		27			27		9				9 MA		
10	" "		10						"		27			27		9				9 MA		
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
											270			270		90				90		

	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. Land Rate 41 Mills	District No. ..... Rate ..... Mills	Tax including State Homestead	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes		Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1						9		1.94	04		1.98	1	PAID IN FULL	MAR 15 1949	3155		1.98								
2						9		1.94	04		1.98	2	PAID IN FULL	OCT 19 1949	7368				1.98	.07					
3						9		1.94	04		1.98	3											1.98	3.18	
4						9		1.94	04		1.98	4											1.98	3.18	
5						9		1.94	04		1.98	5	PAID IN FULL	FEB 3 1949	917	1.98									
6						9		1.94	04		1.98	6	PAID IN PART	MAY 31 1949	6325		1.98								
7						9		1.94	04		1.98	7	PAID IN FULL	MAY 31 1949											
8						9		1.94	04		1.98	8	PAID IN FULL	MAY 31 1949	9497		7.92								
9						9		1.94	04		1.98	9	PAID IN FULL	MAY 31 1949											
10						9		1.94	04		1.98	10	PAID IN FULL	MAY 31 1949											
11												11													
12												12													
13												13													
14												14													
15												15													
16	Page Total							19.40	40		19.80	16													
17												17													
18	Grand Total											18													
19												19													
20												20													
								NW 763995	7868		9432.65					1.98	7.94 1188		1.98				3.96		
								NW 168958	24444																
								932953	10312																

Page Total: MA 17.70 1.50 19.20; NW 22.247 6221 28.468; 58.100 7.94 46.94