

**ASSESSMENT BOOK**

FOR THE YEAR

**1937**

TOWN OF BOY LAKE

Cass County, Minn.

**Poucher Printing & Lithographing Co.**

Office, County and School Supplies

322 FOURTH STREET SOUTH

MINNEAPOLIS

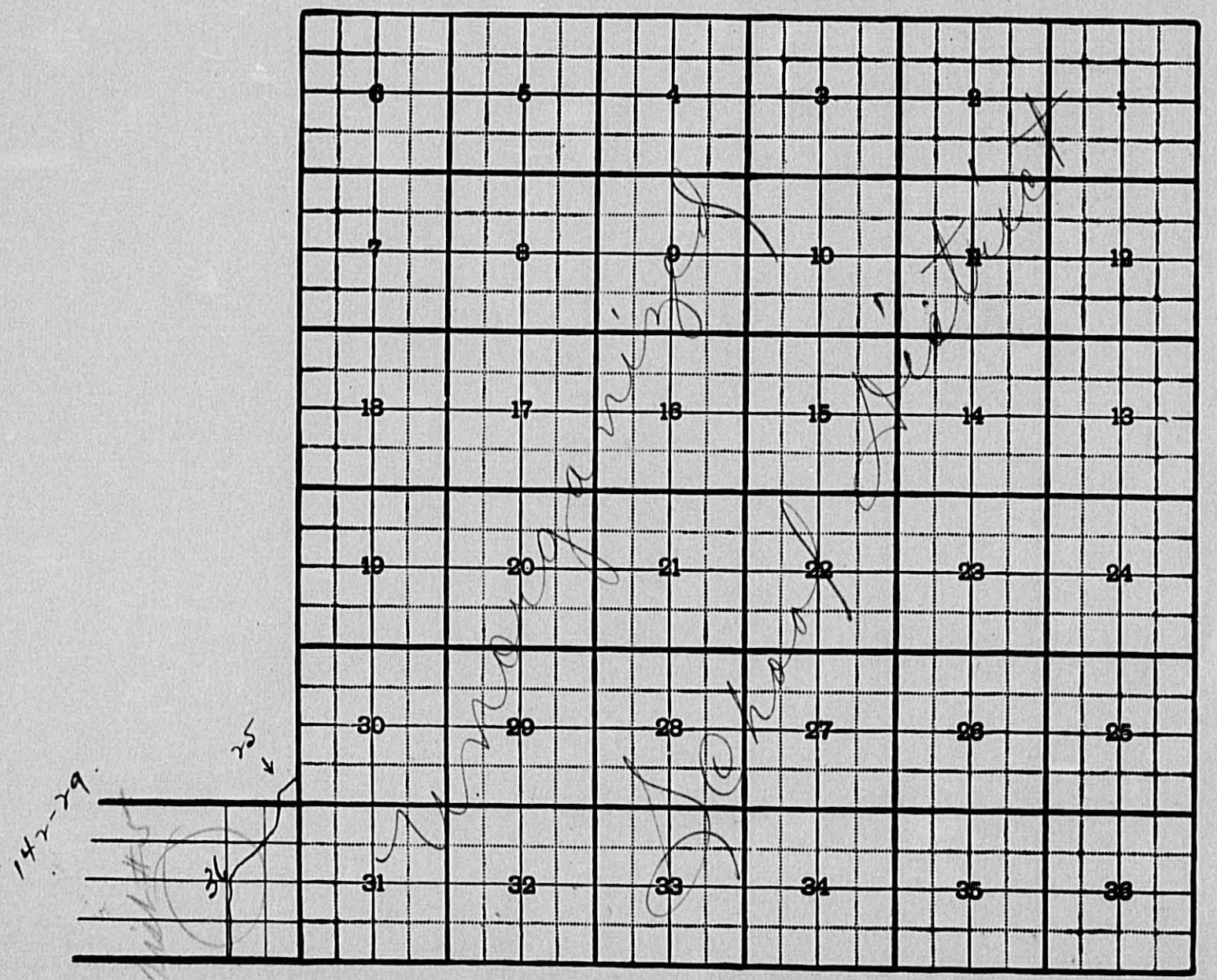


Poucher—Form A  
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For Convenience of Auditor in Showing Boundaries of School Districts.

Township No. 142 Range No. 28 Mer. P. M. *Part of 142-29*



Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1939, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Boy Lake in said County for the year A. D. 1937, as specified above and amounting to \$2369<sup>51</sup>/<sub>100</sub> Dollars.

*[Signature]*  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor: January 3, 1939

Sir:—I herewith return to you the Tax List for the Town of Boy Lake in said County for the year 1937, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "One half paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours Respectfully,  
*[Signature]*  
County Treasurer.

Auditor's Office, Cass County, Minnesota

I, L. C. Peterson, 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 Town of Boy Lake for the year 1937.

WITNESS my hand and official seal, the 3rd day of Dec. 1937.

(SEAL) *[Signature]*  
County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January, 1939, I received of W. J. McKeown, County Treasurer, the Tax List of the Town of Boy Lake in said County for the year 1937; that I have compared the said list with the Statements received 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) *[Signature]*  
County Auditor.



TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Bay Lake

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

No. School Dist.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES										RATE OF TOWN CITY OR VILLAGE TAXES									
	Money and Credits	Mineral Right Reserve	Value of Lands other than Town Lots	Value of Town and City Lots	Personal Property	State Rev.	State Sch'l	Tch. Ins.	St. Aet	Total Rate of State Tax	Rev.	R. & B	Poor	State Loan	Local Levy	Total Rate of County Tax	Rev.	R. & B	Drag.	State Loan	Ditch Levy	St. Fire	St. Park	Total Rate of Town Tax						
5			869		357	12.25	1.10	1.23	26	10	19.48	1.48	12.14		13.14	12.03	5.25	5.	15.	1.		5.	5.	31.						
Un.	2163		15741		1694	17435																								
			16609		1051	18660																								

Rate of School Taxes										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES									
Local	Special	State Loan	Sty. Aet	Total Rate of School Tax	Total Rate of all Taxes	Local 1 Mill	Special	Bay	Aet	State Loan	Total School Taxes	FUNDS		Rate	AMOUNTS				
1.	15.	1.4	1.4	3.8	127.46	87	1307		1163	121	2673	State Revenue.		110	1455				
1.	30.	1.4	1.4	4.8	147.46	36	1071		478	50	1635	State School.		1.23	1627				
1.	15.	5.2	5.2	10.4	122.86	1574	28609	8184	7869		41236	Teacher's Insurance.		76	344				
1.	30.	5.2	5.2	10.4	137.86	169	5081	881	847		6978	State Aet Levy.		241	13876				
												County Revenue.			36348				
												County Road and Bridge.			2762				
												County Poor.			22651				
												County State Loan.			24480				
												Bond & Interest			22446				
												Town Revenue.			9329				
												Town Road and Bridge.			27988				
												Town Dragging.			1866				
												Town State Loan.							
												Ditch Levy			9329				
												Telephone			9329				
												File Patrol							
												Local 1 Mill School.			1866				
												Special School.			31063				
												State Loan School.			171				
												Buildings			9065				
												Relief Agency			10357				
												Sub Total.			236302				
												Grain Tax.							
												Special Tax.							
												Ditch Liens.							
												Moneys and Credits.			649				
												GRAND TOTAL			236951				

Total Number of Acres 16609 Total Levy \$ 236951  
 State of Minnesota, }  
 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 Town of Bay Lake, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1937.  
 Witness my hand and official seal, this 31st day of December, A. D. 1937.

L.C. Peterson County Auditor.

SEAL

Bay Lake



FUNDS	AMOUNT LEVIED 1937	ADDITIONS TO LEVY 1937	TOTAL	MARCH SETTLEMENT 1937	JUNE SETTLEMENT 1937	NOV. SETTLEMENT 1937	TAXES ABATED 1937	TAXES COLLECTED FROM NOV. 1 TO FIRST MONDAY IN JANUARY	BALANCE UNCOLLECTED	TOTAL
State Revenue,										
State School,										
Teacher's Insurance										
<i>State Mgt</i>				2483	4116	2271		37		
<i>State Levy</i>				800	756	393		13		
County Revenue,										
County Road and Bridge,				6525	10820	5969		97		
County Poor,				496	822	454		07		
County <del>Loan</del> Bond & Int.				4066	6743	3720		61		
<i>R. A. A.</i>				4395	7286	4621		66		
				4031	6681	3686		60		
Town Revenue,										
Town Road and Bridge,				1675	2777	1532		25		
Town Draying,				5024	8331	4596		75		
Town State Loan,				335	556	366		65		
Highways, Fire Patrol				1675	2777	1532		25		
<i>Phone</i>				1675	2777	1532		25		
Local 1 Mill School,				335	556	306		05		
Special School,				7080	9001	4935		75		
State Loan School,				16	84	49				
<i>Bldg.</i>				1681	3281	1827		25		
					2576	1410		26		
Moneys and Credits,				499						
TOTALS,	236951		236951	44563	69940	38689	1721	627	81411	236951
SCHOOL DISTRICTS	MARCH SETTLEMENT		JUNE SETTLEMENT		NOVEMBER SETTLEMENT		TAXES ABATED		BALANCE UNCOLLECTED	
School District No. 5	1 Mill	Special	1 Mill	Special	1 Mill	Special	1 Mill	Special	1 Mill	Special
do do	12	345	60	1187	35	608	05	75	257	131
do do		16		847		493				
do do		153		8043		471				
do do	323	67	496	7814	271	4327				
do do		163		2576		1410				
do do		1617		7751		1356				
TOTAL	333	7060	586	9001	306	4935	05	75	51	131

Form B - 1937-1938

DIRECTIONS TO ASSESSOR.

*R. C. Carver* County, Minn., 1937  
*R. C. Carver* Assessor of the Town of Ray Lake  
 According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books of the Town of Ray Lake for the year 1937, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed. A form of the return to be signed by you is appended in this book.  
*S. J. Johnson* County Auditor

Extracts from Laws, Relating to the Listing of Personal Property. (Section Numbers refer to Mason's Minnesota Statutes of 1927)

Sec. 1924. 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 therefrom.

WHEN LISTED AND ASSESSED

Sec. 1924. Personal property shall be listed and assessed as follows: 1. Personal property shall be listed in the name of the owner, or if acquired on that day, in the name of the person acquiring it.

Sec. 1925. Personal property shall be listed in the name of the owner, or if acquired on that day, in the name of the person acquiring it.

Sec. 1926. Personal property shall be listed in the name of the owner, or if acquired on that day, in the name of the person acquiring it.

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Sec. 1937. Personal property shall be listed in the name of the owner, or if acquired on that day, in the name of the person acquiring it.

Sec. 1938. Personal property shall be listed in the name of the owner, or if acquired on that day, in the name of the person acquiring it.

Sec. 1939. Personal property shall be listed in the name of the owner, or if acquired on that day, in the name of the person acquiring it.

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Sec. 1997. Personal property shall be listed in the name of the owner, or if acquired on that day, in the name of the person acquiring it.

Sec. 1998. Personal property shall be listed in the name of the owner, or if acquired on that day, in the name of the person acquiring it.

Sec. 1999. Personal property shall be listed in the name of the owner, or if acquired on that day, in the name of the person acquiring it.

Sec. 2000. Personal property shall be listed in the name of the owner, or if acquired on that day, in the name of the person acquiring it.

*Ray Lake*











































































































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

Cass County, Minnesota, for Taxes for the Year 1937.

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















Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1937.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1938, June Settlement 1938, November Settlement 1938, Collections to First Monday in January 1939, Delinquent on First Monday in January 1939, Total Delinquent Tax and Penalty, REMARKS.



























