ASSESSMENT & TAX LIST

Bay River

1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

CASS County, Minn., 1940

W. H. Barclow Assessor of the Town Bay River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town for the year 1940, 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.

J. C. Brown County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1974. 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. 1984. * * * 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 person acquiring it.

Sec. 1985. 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 his moneys, credits, bonds, shares of stock, jewelry, pianos, organs, pleasure boats and vehicles, and other property of such company or corporation as mentioned in this article, money loaned or invested, annuities, franchises, royalties, and all other personal property.

2. He shall also list separately, and in the name of his principal, all moneys, credits, bonds, shares of stock, jewelry, and all other property owned by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys and credits arising or issuing out of any business or occupation conducted or carried on by any person, company or corporation.

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

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

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

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

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

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

Sec. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2003. Merchants and manufacturers. The personal property of merchants and manufacturers, and of other business men, shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and owned or held by or for lumbermen of this state shall be assessed and taxed in the town or district where found on May 1; and all taxes thereon shall accrue to the benefit of the school fund of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be released until the holders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property concerned with a farm does not reside thereon, the same shall be listed and assessed in the town or district where such farm is located; provided, if such 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.

Chap. 212, Laws 1929. Household Goods. All household goods and furniture, including clocks, washing apparatus, 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. 2008. Furniture, etc., on railroad. All furniture and warehouse, with its machinery and fixtures therein, situated upon the grounds of a railroad company which are not in good faith owned, operated, or controlled by a person other than such company, shall be listed and assessed as personal property by such company, and shall be taxed in the county, town, or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2112. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed place of business in any city or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 206, Laws 1925. Personal property of electric light and power companies in villages. Personal property of electric light and power companies having a fixed place of business in villages, cities and boroughs shall be listed and assessed in the village, city or borough.

Sec. 2214. 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. 2215. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides, and that of a ward of every other person under guardianship, where the ward resides.

Sec. 2216. 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. 2217. Property moved between May and July. The owner of personal property removed from one county, town, or district to another between the first day of May and the first day of July, in which he is first called upon for the assessment, shall return it into the state from another state between said dates shall list and assess such property in the county, town, or district in which he resides, or in which he resided on the first day of May, it appears to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2218. Where listed in case of doubt. In case of doubt as to the place where any person or property is to be listed, it shall be listed as in this manual provided, property or money 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 Minnesota tax commission; and when determined in the one case shall be as binding as if fixed herein.

Sec. 2000. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, when demanded, a true and full verified statement of all personal property owned by him, or held by him as agent or trustee. He shall also make separate statements in like manner of all personal property in his possession or under his control which he shall be required to list for taxation as agent or attorney, or on account of any other person, company, or corporation, according, partner, factor, or in any other capacity, but no person shall be required to include in his statement any share of stock in any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2001. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for assessment, or for any other person, company, or corporation, has not listed, full, fair, and complete list thereof, he may examine such person, or any other person, under oath, touching the property required to be listed; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person, or his principal according to his best judgment and information.

Sec. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the entry in his assessment book of such property so listed.

Sec. 1897. Assessor may enter dwelling or other office authorized by law to assess property for taxation. Any officer authorized by law to be made an assessor, assessing or reducing any tax or assessment, who shall willfully make any statement which he knows to be false, or which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1952. Classification of Property. All real and personal property subject to a general property tax and not subject to any given exemption or other law, is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at twenty-five (25) per cent of its true and full value. If unmined, it shall be classified with and be a part of the real estate in which it is located, but at the time of the assessment of the real estate in which it is located, and within the sum, shall be classified and assessed in accordance with the provisions of classes three (3), three "(3)" (3b) and four (4) as the case may be, based on the value of the real estate in which the iron ore is located, and the value of the ore shall be added to the value of the real estate in determining the value of the real estate and the aggregate of the two shall be assessed against the tract or lot.

Class 2a. All household goods and furniture, including clocks, washing apparatus, 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 constitute class two (2a) and shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided in class three "a" (3a), stocks of merchandise of all sorts together with the fixtures and fixtures used therewith, manufactured articles, machinery, implements, tools, and all other personal and nonbusiness property, fixtures or otherwise, except as provided in class three "a" (3a) and all unplatted real estate, except as provided in class three (3) and class three "a" (3a) hereof, shall constitute class three (3) and shall be taxed at the rate of thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all horses, mules and asses used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used exclusively in such agricultural pursuits, shall constitute class three "a" (3a) and shall be taxed and assessed at ten (10) per cent of the full and true value thereof.

Class 3b. All unplatted real estate, except as provided by class three (3) and class three "a" (3a) hereof, shall constitute class three "b" (3b) and shall be taxed and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value of such tract of unplatted real estate shall be in excess of the sum of $4,000.00, the excess in excess of said sum shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. And the first $4,000.00 full and true value of such tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation, provided, the homestead of a married person shall be of the true value shall result, subject to and be taxed for the payment of relief funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3c. All platted real estate, except as provided by class one (1) and class two (2) hereof, shall constitute class three "c" (3c) and be taxed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three "b" (3b) hereof. And the first $4,000.00 full and true value of such tract of platted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; provided, the homestead of a married person shall be of the true value shall result, subject to and be taxed for the payment of relief funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

For the purposes of determining subjects of all officials based on assessed valuations, the assessed valuations of classes one (1) and second (2a) limitations now established by statutes or by charter, class 3b and class 3c property shall be figured at 33⅓ per cent and 25 per cent of the true and full value thereof respectively.

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

Section 1966, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *or on before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor *attending* such meetings shall receive as compensation for such service the sum of *four dollars per day for each day necessarily consumed in attending said 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.*

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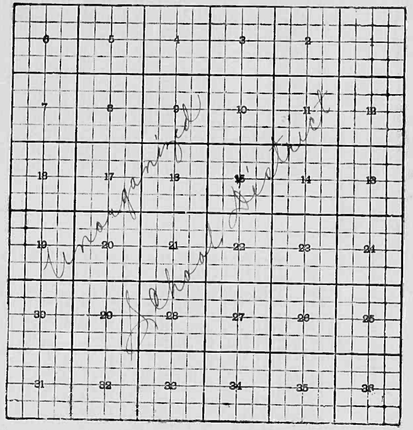
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 *Range No.* 27 *Mer. P. M.*



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1940.

FORM T

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted? (Not more than 27 feet apart each way)	How do trees now kept in that condition? (Not more than half of that may have died each year)	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

Assessor.

Dated ..... *1940.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1940.

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of ..... Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of ..... Mill Per Bushel		★ Total Tax		REMARKS
										Dollars	Cts.		Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns.

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, 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* Bog River *in said County, for the year 1940.*

Witness my hand and official seal this 31 *day of* December, *1940.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Sixth day of January, A. D. 1941, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town *of* Bog River *in said County for the year 1940, as specified above, aggregating to* $2215.88 *Twenty five hundred fifteen and* 88/100 *DOLLARS.*

W. T. McKeown
Mc M
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 5 *19* 42

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town *of* Bog River *in said County, for the year 1940, 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 "One Fourth Paid," "One Half Paid," "Three-Fourths 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 yea*

W. T. McKeown
Mc M
County Treasurer.

Auditor's Office, Cass County, Minnesota.

..... *19* .....

I hereby certify that on the first Monday in January, 1942, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... *of* ..... *in said County, for the year 1940, and that I have compared the said list with the statements receipted for by said County 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, remain unpaid, is delinquent for said year.*

(SEAL)

County Auditor.

Returns Sl

NAMES OF OWNERS

Note ★ Assessors wil

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Bear River

No. School District	Valuation of Money and Credits	Valuation by School Districts: Value of Lands other than Town Lots including Structures	Value of Town and City Lots including Structures	Personal Property	Total Value of all Property Except Money and Credits	Rate of State Taxes: State Rev.	State S.&I.	Tests Ins. & Bet. Fund	Abst.	Total Rate of State Tax	Rate of County Taxes: Co. Rev.	Co. G.F.	Co. R.&B.	Co. Poor	Co. Bond and Int.	Old Age Assess.						Total Rate of County Tax	Rate of Town, City or Village Taxes: Town Rev.	Town R.&B.	1 Mill Drag.	Town State Loan	Town Bldg.	Fire Patrol	Tel.	Total Rate of Town, City or Village Tax
	Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Ther.		9716		1147	10863			124		124	2019	646	2386	2019								79.16	5	15	1	4.46	5	5.		74.46
						110	1.73	39.605		876																					
Total																															

RATES AND TAXES

Cass County, State of Minnesota.

Rate of School Taxes: Local 1 Mill	Special	School Spec. Loan	Def.	Cap. Outlay	Total Rate of All Other School Taxes	Total Rate of All School Taxes	Total Rate of All Taxes	Taxes Levied: Local 1 Mill	Special	Deficiency	Capital Outlay	State Loan	Total School Tax	All Other Taxes: FUNDS	Rate	AMOUNTS
Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills									
1.	15.	144.1181	53.7		41.57	197.67		972	14534	11474	5169	8700	40389	State Revenue		654
1.	30.	144.1181	53.7		42.7	212.67		115	3441	1354	610	968	6488	State School		729
														Teachers' Insurance and Retirement Fund		774
														Abstract Tests & Ins.		4377
																617
														County Revenue		2234
														County Road and Bridge		4519
														County Bond Abstract		3675
														County Bond and Interest		2236
														County Old Age Assessage		
														Town Revenue		543
														Town Road and Bridge		1674
														Town 1 Mill Dragging		1086
														Town State Loan		4453
														Town Building		
														Town Fire Patrol		543
														Telephone		543
														School Local 1 Mill		1087
														School Special		1801
														School State Loan		916
														School Deficiency		1282
														School Cap. Outlay		5779
														Money and Credits		
														TOTAL		22158

Total No. items ...44... Total Levy, $ 22215.88 Book Posting $, $ 22215.88

State of Minnesota, County of Cass. } ss.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the above and correct schedule showing the valuation of all the taxable property in the ..... of Bear River ..... in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year 1918, as follows:

Witness my hand and official seal this ..... day of ..... A.D. 1918

SEAL

L. C. Peterson County Auditor

Returns Sl

NAMES OF OWNERS

Note ★ Assessors wil

Collection of Taxes of 1940, Town of Bay River, Cass County, Minnesota.

FUNDS	March Settlement 1941.	June Settlement 1941.	November Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Collected and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue									
State School									
Teachers' Ins. and Ret. Fund									
H. Dell (1.24 mills)	70	222							
Hen. Norm. (1.96 ")	492	782							
County Revenue	1164	3678							
County Road and Bridge	235	744							
County Poor	1916	6053							
County Bond and Interest	1164	3678							
County Old Age Assistance									
Town Revenue	283	893							
Town Road and Bridge	849	2683							
Town 1 Mill Dragging	57	179							
Town State Loan	2527	7984							
Town Building									
Town Fire Patrol	283	893							
Phone	283	893							
School Local 1 Mill	57	179							
School Special	1698	3002							
State Loan School	478	1509							
~~School~~ Deficiency	668	2111							
~~School~~ Capital Outlay	301	951							
Money and Credits									
TOTALS	12525	36437							

SCHOOL DISTRICTS	MARCH SETTLEMENT Local 1 Mill	Special	Total	JUNE SETTLEMENT Local 1 Mill	Special	Total	NOVEMBER SETTLEMENT Local 1 Mill	Special	Total	FORFEITED SETTLEMENT Local 1 Mill	Special	Total	NOVEMBER TO JANUARY Local 1 Mill	Special	Total	Total Collected	Balance Uncollected
School District No. Hen.	57	1685	478	179	3002	1509											
" " " Def.	668			2111													
" " " Cap. Outlay	301		3202	951													
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS			3202	7291	3002	1509											

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1940.

Sample Form for Guidance of Assessor

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands (Exclusive of Structures and Improvements) Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands (including all Structures, Improvements and Machinery) Dollars	Assessed Value of Homesteads on the $4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands (including all Structures, Improvements and Machinery) Dollars	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
Samuel Adams	13	NE¼	5	114	32	160		Yes	5000	1200		6200	800	933	1733			
O. J. Anderson		SW¼	5	114	32	160		No	5800			5800		1933	1933			
Lester Howard		SE¼	5	114	32	160		No	6200			6200		2067	2067			
George E. Warner		N½ of NE¼	6	114	32	80		Yes	2800	900		3700	740		740			
Howard Elliott		S½ of NE¼	6	114	32	80		No	2800			2800		933	933			
Oscar Johnson		NW¼		114	32	160		Yes	6000	2400		8400	800	1467	2267			
Mary Cole		E½ of SW¼	6	114	32	80		Yes	2300	1200		3500	700		700			
W. H. Benson		W½ of SW¼	6	114	32	80		No	3000			3000		1000	1000			
A. R. Sylvester		NE¼ of SE¼	6	114	32	40		Yes	1600	1600		3200	577	100	677			
Do.		SW¼ of SE¼	6	114	32	40		Yes	1200			1200	223	33	250			
									37800	7300		44600	3840	8466	12306			

PROOF

Assessed Value of Homesteads, $3,840 x 5 equals - - $19,200

Assessed Value of Remainder, $8,466 x 3 equals - - $25,398

Total True and Full Value, $44,598

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay River

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Bldg.	No. School District	Incidental Homestead	Assessor's Valuation: True and Full Value of Lands (including all Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Lands Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Commissioner of Taxation	Sold for Taxes
		Lot 1 less 3.5 acres								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U. S. of America		1 ~~N E ¼ of N E ¼~~				* 143.77		Non											
		2 N W ¼ of N E ¼																	
"		3 S W ¼ of N E ¼																	
"		4 S E ¼ of N E ¼																	
		5																	
"		6 N E ¼ of N W ¼																	
"		7 N W ¼ of N W ¼																	
"		8 S W ¼ of N W ¼																	
Shulin Land Co.		9 S E ¼ of N W ¼				40		700		100 ~~87~~			81		33 ~~27~~	27			SOLD FOR TAXES
		10																	
"		11 N E ¼ of S W ¼				40		700		100 ~~87~~			81		33 ~~27~~	27			SOLD FOR TAXES
U. S. of America		12 N W ¼ of S W ¼																	
"		13 S W ¼ of S W ¼																	
"		14 S E ¼ of S W ¼																	
		15																	
"		16 N E ¼ of S E ¼																	
"		17 N W ¼ of S E ¼																	
"		18 S W ¼ of S E ¼																	
"		19 S E ¼ of S E ¼																	
		20																	
						80				~~160~~ 200			162		~~53~~ 67	54			

Valuations by School Districts as Equalized by Department of Taxation: District No. 221 Rate 47.65 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 3.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to Date Monday in January 1942	Penalty	Delinquent as Per Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
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													6																
													7																
													8																
33					652	29						681	9													681			
													10																
33					652	29						681	11													681			
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66					1304	58						1362																	

FORM 4 CD

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hds.	No. S. Dist.	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Improvements (Dollars)	True and Full Value of Structures (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Same at 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
U.S. of America		1 NE¼ of NE¼ Lot 1, 2 & 3																		
"		2 NW¼ of NE¼ " 2																		
"		3 SW¼ of NE¼																		
"		4 SE¼ of NE¼																		
		5																		
		6 NE¼ of NW¼																		
State of Minnesota		7 NW¼ of NW¼ " 3																		
U.S. of America		8 SW¼ of NW¼ " 4																		
		9 SE¼ of NW¼																		
		10																		
"		11 NE¼ of SW¼																		
"		12 NW¼ of SW¼ " 5																		
"		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																		

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)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1															
													2															
													3															
													4															
													5															
													6															
													7															
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Form 1 (C) Allegretti Moffatt, Minneapolis

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 2B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land / Acres	100ths	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Land, Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Land, Including Structures and Other Improvements	True and Full Value of Machinery Personal Property and Other Items to Be Added to Real Estate	Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homestead Property up to $4000 at 20 per cent, Class 2B	Assessed Value of Remainder at 33⅓ per cent, Class 3	Total Assessed Value of Land, Including all Structures, Improvements and Machinery	EQUALIZED VALUES: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by Department of Taxation	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1			NE¼ of NE¼	3	143	27				No											
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4			SE¼ of NE¼																		
5																					
6			NE¼ of NW¼																		
7			NW¼ of NW¼																		
8			SW¼ of NW¼																		
9			SE¼ of NW¼																		
10																					
11	U. S. of America		~~NE¼ of SW¼~~ Lot 10																		
12	Adolph & John Peterson		~~NW¼ of SW¼~~ " 11				44.75			Yes	~~180~~ 223			180	~~45~~ 36		36				
13	U. S. of America		SW¼ of SW¼															45		889	
14	"		SE¼ of SW¼																		
15																					
16	"		~~NE¼ of SE¼~~ " 8																		
17	"		~~NW¼ of SE¼~~ " 9																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							44.75				~~180~~ 223			180	~~45~~ 36		36	45		889	

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ~~Last~~ 87 Rate 17.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homeseind	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 2 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.	.....	.....	TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ 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														2nd Half Paid	NOV 21 1941	10937											
13	45				889								889	1st Half Paid	JUN 16 1941	6670			44.49		1.49						
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	45				889								889														

Form 4 CD [illegible]

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 5B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land and Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20 per cent, Class 5B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼	4	143	29			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	Adolph & John Peterson		~~NE ¼ of SW ¼~~ Lot 12	3		27			Yes	~~195~~ 160			160	39 32	32	32				
12	" "		~~NW ¼ of SW ¼~~ " 13			39			Yes	~~100~~			100	25 20	20	20				
13	U. S. of America		SW ¼ of SW ¼																	
14	State of Minnesota (Conv. to Robert Weiss)		SE ¼ of SW ¼						Yes	~~195~~ 160			160	39 32	32	32				SOLD FOR TAXES
15																				
16	Adolph & John Peterson		NE ¼ of SE ¼ " 9			48.50			Yes	~~125~~ 100			100	25 20	20	20				
17	" "		NW ¼ of SE ¼ " 10			57			Yes	~~393~~ 370	~~80~~ 78		~~473~~ 448	~~94~~ 89.60	78	78				
18	State of Minnesota (Conv. to Robert Weiss)		SW ¼ of SE ¼			40			Yes	~~160~~			160	39 32	32	32				
19	U. S. of America		SE ¼ of SE ¼																	SOLD FOR TAXES
20																				
						211.50				~~990~~ 1213	~~90~~ 99		~~1080~~ 1312	~~216~~ 261	214	214				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 221 Rate ___ Mills	District No. ___ Rate ___ Mills	District No. ___ Rate ___ Mills	District No. ___ Rate ___ Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ___ Mills	State Tax on Non-Homestead 8.76 Mills	Total General Tax	Special Taxes: Ditch No. ___	Ditch No. ___			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ 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	39					7.71							7.71	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 16 1941	1694		6.33		6.33						
12	25					4.94							4.94	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 16 1941	5640										
13																										
14	39					7.71							7.71	2nd Half Paid 1st Half Paid	NOV 15 1941 JUN 2 1941	10685 6063		3.85		3.86						
15																										
16	25					4.94							4.94	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 16 1941	1692				1.76						
17	94					18.58							18.58	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 16 1941	5640		11.72								
18	39					7.71							7.71	2nd Half Paid 1st Half Paid	NOV 15 1941 JUN 2 1941	10685 6063		3.86		3.85						
19																										
20																										
	264					51.59							51.59													

Form 4 CD PRINT 50-10 PRINTING, SPRINGFIELD

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay Rivers

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land (Acres 160a.)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Structures on Improvements)	Structures & Improvements: True and Full Value of Public Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands, Buildings, Improvements and Machinery	Assessed Value of Homesteads to be Same as 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands, Buildings, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
						Acres			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		1 NE ¼ of NE ¼	5	142	27		Dn												
		2 NW ¼ of NE ¼																	
U.S. of America		3 ~~SW ¼ of NE ¼~~ Lot 8 less 6 acres																	
~~Oth G. Carroll~~ Albert Dall		4 ~~SE ¼ of NE ¼~~ " 9				145.0		90	~~84~~ 168	~~33~~ 66		~~117~~ 234	~~23~~ 46	~~60~~ 120	53				
		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																	
U.S. of America		11 ~~NE ¼ of SW ¼~~ " 7																	
"		12 ~~NW ¼ of SW ¼~~ " 6																	
"		13 SW ¼ of SW ¼																	
"		14 SE ¼ of SW ¼																	
		15																	
~~Oth G. Carroll~~ Albert Dall		16 NE ¼ of SE ¼				40		yes	128			160	~~42~~ 84		33				
U.S. of America		17 NW ¼ of SE ¼																	
"		18 SW ¼ of SE ¼																	
"		19 SE ¼ of SE ¼																	
		20																	
						545.0			228	~~114~~		~~425~~	~~85~~		85				
									282	217		449	191						

Valuations by School Districts as Equalized by Department of Taxation: District No. 164 Rate 17 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 2 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
													3													
60					1186							1186	4	PAID IN FULL	JUN 17 1941	5641		1186								
													5													
													6													
													7													
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													12													
													13													
													14													
													15													
40					790							790	16	PAID IN FULL	JUN 17 1941	5641		790								
													17													
													18													
													19													
													20													
100					1976							1976														

FORM A-CD 500,000-10-7-39 PRINTED, MINNEAPOLIS

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Bldg.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of all Structures, Improvements and Machinery (Dollars)	Assessed Value of Structures and Improvements as in Sec. 61, Chap. 48, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Department of Taxation (Dollars)	Sold for Taxes
		1 NE ¼ of NE ¼		61	43	27		2m												
State of Minnesota		2 ~~NW ¼ of NE ¼~~ Lot 1																		
		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																		
First State Bank, Bay Lake		10 Lot 9 less 2 4 ac to U.S.				7 50			No	3 30			30		7 20	10				SOLD FOR TAXES
		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 Lot 2 less 2 ac to 71							No	10 7			87		35	28				SOLD FOR TAXES
B. B. Ralph		19 SE ¼ of SE ¼ " 7				51 50			No	20 7			30 7		68	68				SOLD FOR TAXES
		20																		
						80 00				31 8			31 8		106	106				
										39 3			39 3		131					

Validations by School Districts as Equalized by Department of Taxation: District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ...Mills (Dollars, cts.)	State Tax on Non-Homestead 2 Mills (Dollars, cts.)	Total General Tax (Dollars, cts.)	Special Taxes: Ditch No. (Dollars, cts.)	Ditch No. (Dollars, cts.)	(Dollars, cts.)	(Dollars, cts.)	Total Taxes (Dollars, cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941 ($, cts.)	June Settlement 1941 ($, cts.)	Penalty ($, cts.)	November Settlement 1941 ($, cts.)	Penalty ($, cts.)	Collections to First Monday in January 1941 ($, cts.)	Penalty ($, cts.)	Delinquent on First Monday in January 1941 ($, cts.)	Penalty ($, cts.)	Total Delinquent Tax and Penalty ($, cts.)
													1																	
													2																	
													3																	
													4																	
													5																	
													6																	
													7																	
													8																	
													9																	
		12			337	11						248	10													248	9		248
													11																	
													12																	
													13																	
													14																	
													15																	
													16																	
													17																	
" " "		35			692	31						723	18													723	9		723
B. B. Ralph		84			1660	74						1734	19													1734	9		1734
													20																	
		121			2589	116						2705																		

FORM 4 CD BALMR-SUTTS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Fractions	Sch. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands, Buildings, Structures, Improvements and Machinery	Assessed Value of Homestead, up to $4000 at 20 per cent, Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Assessed Value of Lands including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by Boards of Review	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
						Acres	Fths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Geo. Swann et al	1	NE ¼ of NE ¼	7	143	27	40		1	No	~~294~~ 196			165		~~99~~ 66	55				SOLD FOR TAXES
State of Minnesota	2	NW ¼ of NE ¼																		
"	3	SW ¼ of NE ¼																		
Geo. Swann et al	4	SE ¼ of NE ¼				40			No	~~294~~ 196			165		~~99~~ 66	55				SOLD FOR TAXES
	5																			
U.S. of America	6	NE ¼ of NW ¼																		
Fred H. Anderson	7	NW ¼ of NW ¼ Lot 1				27.80			No	~~315~~ 210	~~70~~ 140		~~385~~ 350		~~105~~ 70	46				
Albert Freitag	8	SW ¼ of NW ¼ " 2				28.42			Yes	~~600~~ 400	~~300~~ 200		~~900~~ 600	~~180~~ 120	~~270~~ 180	74				SOLD FOR TAXES
"	9	SE ¼ of NW ¼				40			Yes	~~294~~ 196			196	~~66~~ 44	~~99~~ 66	33				SOLD FOR TAXES
"	10	W ½ of Lot 3				14.58			Yes	~~700~~ 466			466	~~93~~ 62	~~139~~ 92	12				SOLD FOR TAXES
State of Minnesota (Mrs. Bill Wenuto)	11	NE ¼ of SW ¼				40			Yes	~~198~~ 132			132							
Carl Freitag	12	NW ¼ of SW ¼ E½ of Lot 3				14.58			No	~~294~~ 196			196	~~64~~ 32	~~96~~ 64	32				
"	13	SW ¼ of SW ¼ Lot 4				27.84			No	~~140~~ 93			93		~~31~~ 62	20				
W. A. & Wayne Wake	14	SE ¼ of SW ¼				40			Yes	~~234~~ 156			156	~~47~~ 94	~~78~~ 62	38				SOLD FOR TAXES
	15																			
U.S. of America	16	NE ¼ of SE ¼																		
Bertha Quale	17	NW ¼ of SE ¼				40			Yes	~~189~~ 126	~~57~~ 38		~~246~~ 164	~~82~~ 54	~~123~~ 82	40				SOLD FOR TAXES
W. Wake & Wayne Wake	18	SW ¼ of SE ¼				40			Yes	~~225~~ 150	~~75~~ 50		~~300~~ 200	~~100~~ 67	~~150~~ 100	100				SOLD FOR TAXES
" "	19	SE ¼ of SE ¼				40			Yes	~~180~~ 120			120	~~36~~ 24	~~54~~ 36	24				SOLD FOR TAXES
	20																			
						435.78				~~1700~~ 2100	~~713~~ 785		~~2413~~ 2885	~~353~~ 410	~~711~~ 855	~~569~~ 683				

Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 47.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 3½ Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
				68	1344	60						1404	1											1404		
													2													
													3													
				68	1344	60						1404	4											1404		
													5													
													6	2nd Half Paid	OCT 30 1941	10887										
				55	1087	48						1135	7	1st Half Paid	MAY 22 1941	10895		568		567						
				83	1640							1640	8	PAID IN FULL	DEC 17 1941											
				41	810							810	9	PAID IN FULL	DEC 17 1941	11481						27.66	4.20			
				15	296							296	10	PAID IN FULL	DEC 17 1941											
				39	771							771	11	PAID IN FULL	NOV 4 1941	10257				771	4.8					
				25	494	22						516	12											516		5.37
				49	968	43						1011	13											1011		10.52
				47	929							929	14	PAID IN FULL	OCT 29 1941	9864				929	19					
													15													
													16													
				48	948							948	17											948		
				145	2273							2273	18	PAID IN FULL	OCT 29 1941	9867				2.866			100			
				30	593							593	19	PAID IN FULL	OCT 29 1941											
													20													
				683	13497	233						13730														

Form 4 CD

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value: Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Ctl.	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dollar Value of Structures and Improvements (Dollars)	True and Full Value of Market Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Exemption up to $4000 at 20 per cent, Class 3B	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands Including Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the State Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
U. S. of America		1 NE ¼ of NE ¼				8143	77		No											
Edward Stalcke		2 NW ¼ of NE ¼				40			Yes	270			170		170	34				SOLD FOR TAXES
U. S. of America		3 SW ¼ of NE ¼																		
"		4 SE ¼ of NE ¼																		
		5																		
Edward Stalcke		6 NE ¼ of NW ¼				40			Yes	282 ~~240~~	72		282 ~~240~~		282 ~~240~~	57 ~~54~~				
Geo. Swanson et al		7 NW ¼ of NW ¼				40			No	165			165		165	55				SOLD FOR TAXES
U. S. of America		8 SW ¼ of NW ¼																		SOLD FOR TAXES
John Ambrust		9 SE ¼ of NW ¼				40			Yes	160			160		160	32				
		10																		
Chas. Ambrust		11 NE ¼ of SW ¼				40			Yes	270 ~~198~~	72		270 ~~198~~		270 ~~198~~	54 ~~54~~				SOLD FOR TAXES
Barlow Realty Co.		12 NW ¼ of SW ¼				40			No	165			165		165	55				SOLD FOR TAXES
		13 SW ¼ of SW ¼				40			No	165			165		165	55				SOLD FOR TAXES
Chas. Ambrust		14 SE ¼ of SW ¼				40			Yes	160			160		160	32				SOLD FOR TAXES
		15																		
U. S. of America		16 NE ¼ of SE ¼																		
		17 NW ¼ of SE ¼																		
Chas. G. Ambrust		18 SW ¼ of SE ¼				40			Yes	160			160		160	32				SOLD FOR TAXES
U. S. of America		19 SE ¼ of SE ¼																		
		20																		
						560				1597 ~~1497~~	144 ~~135~~		1689 ~~1497~~	238	1451 ~~1259~~	403 ~~419~~				

Valuations by School Districts as Equalized by Department of Taxation: Degree No. 1 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 8.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
42					830							830	1												
													2 1st Half Paid	NOV 15 1940	06816		416		415						
													1st Half Paid	JUN 2 1941	30662										
													3												
													4												
													5												
66					1304							1304	2nd Half Paid 6	NOV 15 1940	06816		652		652						
													1st Half Paid	JUN 2 1941	30662										
68					1344	59						1403	7										1403		
													8												
40					790							790	9										790		
													10												
65					1285							1285	11										1285		
68					1344	60						1404	12										1404		
68					1344	60						1404	13										1404		
40					790							790	14										790		
													15												
													16												
													17												
40					790							790	18										790		
													19												
													20												
497					9821	179						10000													

FORM 4 CD (Form 4 Revised and Amended, December 1, 1930)

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bear River

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Structures and Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 per Cent, Class 3B	Assessed Value of Remainder at 33⅓ per Cent, Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	SOLD FOR TAXES
							Acres	Tenths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U.S. of America		NE ¼ of NE ¼	9	143	37			2in												
2	State of Minnesota (Centr. Hy. & R. Comm.)		NW ¼ of NE ¼				40			no	~~297~~ 165			165		~~165~~ 55	55				SOLD FOR TAXES
3	U.S. of America		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	State of Minnesota		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	C.A. Ruhl		NE ¼ of SW ¼				40			no	~~297~~ 165			165		~~165~~ 55	55				SOLD FOR TAXES
12			NW ¼ of SW ¼ less 1 ac. sch.				39			no	~~297~~ 165			165		~~165~~ 55	55				SOLD FOR TAXES
13	U.S. of America		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16			NE ¼ of SE ¼																		
17	C.A. Ruhl		NW ¼ of SE ¼				40			no	~~297~~ 165			165		~~165~~ 55	55				SOLD FOR TAXES
18	U.S. of America		SW ¼ of SE ¼																		
19	State of Minnesota		SE ¼ of SE ¼																		
20																					
							159				~~594~~ 846			~~594~~ 846		~~165~~ 220	165				

Cass County, Minnesota, for Taxes for the Year 1940.

	VALIDATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. 2in, Rate 44.4 Mills	District No. ..., Rate ..... Mills	District No. ..., Rate ..... Mills	District No. ..., Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 8 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.	.....	.....	TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																														
2	68					13.44	59						14.03	✓													14.03		15.15	
3																														
4																														
5																														
6																														
7																														
8																														
9																														
10																														
11	68					13.44	59						14.03														14.03			
12	68					13.44	59						14.03														14.03			
13																														
14																														
15																														
16																														
17	68					13.43	60						14.03														14.03			
18																														
19																														
20																														
	272					53.75	237						56.12																	

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bear River, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Real Estate Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per Cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per Cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	10	143	27			Un												
2	Alfred Rack		NW ¼ of NE ¼				40			No	~~264~~ 165			165		68 ~~55~~	55				SOLD FOR TAXES
3	"		SW ¼ of NE ¼				40			No	~~264~~ 165			165		68 ~~55~~	55				SOLD FOR TAXES
4	"		SE ¼ of NE ¼				40			No	~~264~~ 165			165		68 ~~55~~	55				SOLD FOR TAXES
5																					
6	U.S. of America		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	State of Minnesota		SW ¼ of SW ¼																		
14	O. A. Kuhl		SE ¼ of SW ¼				40			No	~~264~~ 165			165		68 ~~55~~	55				SOLD FOR TAXES
15																					
16	U.S. of America		NE ¼ of SE ¼																		
17	Alfred Rack		NW ¼ of SE ¼				40			No	~~264~~ 165			165		68 ~~55~~	55				SOLD FOR TAXES
18	U.S. of America		SW ¼ of SE ¼																		
19	State of Minnesota		SE ¼ of SE ¼																		
20																					
							200				~~825~~ 1010			825		~~275~~ 275	275				

Cass County, Minnesota, for Taxes for the Year 1940.

Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 19 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
68					1344	59						1403	3											1403		
68					1344	59						1403	4											1403		
68					1344	59						1403	5											1403		
													6													
													7													
													8													
													9													
													10													
													11													
													12													
													13													
68					1344	59						1403	14											1403		
													15													
													16													
68					1342	60						1403	17											1403		
													18													
													19													
													20													
340					6719	296						7015														

Form 4 CD

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Amount of Value of Homesteads up to $1,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
U. S. of America		1 NE¼ of NE¼	11	148	27														
"		2 NW¼ of NE¼																	
"		3 SW¼ of NE¼																	
"		4 SE¼ of NE¼																	
		5																	
"		6 NE¼ of NW¼																	
"		7 NW¼ of NW¼																	
"		8 SW¼ of NW¼																	
"		9 SE¼ of NW¼																	
		10																	
"		11 NE¼ of SW¼																	
"		12 NW¼ of SW¼																	
"		13 SW¼ of SW¼																	
"		14 SE¼ of SW¼																	
		15																	
"		16 NE¼ of SE¼																	
"		17 NW¼ of SE¼																	
State of Minnesota		18 SW¼ of SE¼																	
"		19 SE¼ of SE¼																	
		20																	

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)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills $ cts.	$ cts.	State Tax on Non-Homestead ..... Mills $ cts.	$ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	..... $ cts.	..... $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941 $ cts.	June Settlement 1941 $ cts.	Penalty $ cts.	November Settlement 1941 $ cts.	Penalty $ cts.	Collections to First Monday in January 1942 $ cts.	Penalty $ cts.	Delinquent as First Monday in January 1942 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
															1														
															2														
															3														
															4														
															5														
															6														
															7														
															8														
															9														
															10														
															11														
															12														
															13														
															14														
															15														
															16														
															17														
															18														
															19														
															20														

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

Form 4 CD

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Acres	100ths	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota		1	N E ¼ of N E ¼	17	143	27															
U. S. of America		2	N W ¼ of N E ¼																		
"		3	S W ¼ of N E ¼																		
"		4	S E ¼ of N E ¼																		
		5																			
"		6	N E ¼ of N W ¼																		
"		7	N W ¼ of N W ¼																		
"		8	S W ¼ of N W ¼																		
"		9	S E ¼ of N W ¼																		
		10																			
"		11	N E ¼ of S W ¼																		
"		12	N W ¼ of S W ¼																		
State of Minnesota		13	S W ¼ of S W ¼																		
U. S. of America		14	S E ¼ of S W ¼																		
		15																			
"		16	N E ¼ of S E ¼																		
"		17	N W ¼ of S E ¼																		
"		18	S W ¼ of S E ¼																		
"		19	S E ¼ of S E ¼																		
		20																			

Cass County, Minnesota, for Taxes for the Year 1940.

District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	State and Tax Less Homestead Exemption ....Mills ($ cts.)	State Tax on Non-Homestead ....Mills ($ cts.)	Total General Tax ($ cts.)	Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1													
													2													
													3													
													4													
													5													
													6													
													7													
													8													
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													

Form 4 CD Pulp-board Company, Minneapolis

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Buildings, Other Improvements and Machinery (Dollars)	Assessed Value of Improvements on Homestead Class 3B (Dollars)	Assessed Value of Improvements not on Homestead Class 3B (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Department of Taxation (Dollars)	Sold for Taxes
U.S. of America		1 NE ¼ of NE ¼	13	142	29															
		2 NW ¼ of NE ¼																		
State of Minnesota		3 SW ¼ of NE ¼																		
U.S. of America		4 SE ¼ of NE ¼																		
		5																		
State of Minnesota		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																		
U.S. of America		13 SW ¼ of SW ¼																		
"		14 SE ¼ of SW ¼																		
		15																		
"		16 NE ¼ of SE ¼																		
State of Minnesota		17 NW ¼ of SE ¼																		
"	(Contrib. to Wlmn Dam)	18 SW ¼ of SE ¼																		SOLD FOR TAXES
"	(" " ")	19 SE ¼ of SE ¼																		SOLD FOR TAXES
		20																		

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)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1																	
													2																	
													3																	
													4																	
													5																	
													6																	
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Form 4 CD

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Blocks	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands and Buildings up to $1,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	State of Minnesota		NE¼ of NE¼	14	143	27															
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	U.S. of America		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	State of Minnesota		NE¼ of SW¼																		
12	U.S. of America		NW¼ of SW¼																		
13	State of Minnesota		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																					

	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)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills (¢ fil.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941 ($ fil.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
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FORM A CD

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Reminder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to 4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Reminder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota		1 NE¼ of NE¼	15	148	27			Un												
C. A. Kuhl		2 NW¼ of NW¼ of NE¼				20			No	84			84		35 28	28				SOLD FOR TAXES
State of Minnesota		3 SW¼ of NE¼																		
		4 SE¼ of NE¼																		
U. S. of America		5 E½ of NW¼ of NE¼																		
State of Minnesota		6 NE¼ of NW¼																		
"		7 NW¼ of NW¼																		
		8 SW¼ of NW¼																		
U. S. of America		9 SE¼ of NW¼																		
		10																		
"		11 NE¼ of SW¼																		
State of Minnesota		12 NW¼ of SW¼																		
		13 SW¼ of SW¼																		
U. S. of America		14 SE¼ of SW¼																		
		15																		
"		16 NE¼ of SE¼																		
		17 NW¼ of SE¼																		
State of Minnesota		18 SW¼ of SE¼																		
"		19 SE¼ of SE¼																		
		20																		
						20				84 104			84		28 56	28				

Valuations by School Districts as Equalized by Department of Taxation: District No. 46 Rate 33 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 3.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
35					672	31						723											723			
35					672	31						723											723			

Form A CD

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay River Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Individual Barn and Other Structures	True and Full Value of Machinery Personal Property not in Real Estate Structures	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
							Acres	Tenths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota		1	NE ¼ of NE ¼	16	143	27			10												
U. S. of America		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
State of Minnesota		4	SE ¼ of NE ¼																		
		5																			
U. S. of America		6	NE ¼ of NW ¼																		
State of Minnesota		7	NW ¼ of NW ¼																		
"		8	SW ¼ of NW ¼																		
U. S. of America		9	SE ¼ of NW ¼																		
		10																			
State of Minnesota		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																			

Valuations by School Districts as Revalued by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
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Form 4 CD Sales by the Company, Minneapolis

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hide	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land Structures, Improvements and Machinery (Dollars)	Assessed Value of Structures, Improvements and Machinery as shown on Assessor's Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	SOLD FOR TAXES
1	U.S. of America		NE¼ of NE¼	17	148	27			Un												
2	"		NW¼ of NE¼																		
3	August Kuhlman	State of Minnesota	SW¼ of NE¼				40			No	297 165			165		68 55	55				
4	State of Minnesota		SE¼ of NE¼																		
5																					
6	U.S. of America		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	Homer L. Barton		SE¼ of NW¼				40			No	297 165			165		68 55	55				SOLD FOR TAXES
10																					
11	U.S. of America		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	~~State of Minn. Dept. of Forest Preserves~~ U.S. of America		NE¼ of SE¼																		
17	U.S. of America		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	~~State of Minn. Dept. of Forest Preserves~~ U.S. of America		SE¼ of SE¼																		
20																					
							80				330 440			330		110 146	110				

	Valuations by School Districts as Equalized by Department of Taxation: Diseg. No. 64 Rate 17 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 2 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2																												
3	68					1344	60						1404	Forfeited												1404	Cancelled	
4																												
5																												
6																												
7																												
8																												
9	68					1344	60						1404														N.C.	
10																												
11																												
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16																												
17																												
18																												
19																												
20																												
	136					2688	120						2808															

FORM 3 CD 84480-5M-10-39 PRINTED, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bear River

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including Structures, Improvements, and Machinery	Assessed Value of Homestead as up to Four at Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements, and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
			Dollars								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota		1	NE¼ of NE¼				143.77		Un												
Emil Vogel		2	NW¼ of NE¼				40			yes	224 / 242	243 / 243		430 / 430	143 / 143		146				
U. S. of America		3	SW¼ of NE¼																		
"		4	SE¼ of NE¼																		
		5																			
Walter Nelson		6	NE¼ of NW¼				40			yes	225 / 190			190	63 / 38		38				SOLD FOR TAXES
"		7	Lot 1 less W½ of Lot 4 (7.15 ac.) ~~NW¼ of NW¼~~				27.95			yes	153 / 132	140 / 118		293 / 250	133 / 110		110				SOLD FOR TAXES
State of Minnesota		8	8.776 ac. of Lot 1 in SE¼ NW¼ ~~S W¼ of NW¼~~																		
		9	S E ¼ of NW ¼																		
Mary Melrose Dean		10	43.84 ac. of Lot 1 in SE¼ NW¼				43.84			no	217 / 217	20 / 18		237 / 235		79 / 63	63				SOLD FOR TAXES
State of Minnesota		11	N E ¼ of S W ¼																		
"		12	~~N W ¼ of S W ¼~~ Lot 3																		
Virgil A. Loudeen		13	~~S W ¼ of S W ¼~~ " 4				33.24			yes	185 / 185			65	18 / 18		13				
Adolph Lenz		14	S E ¼ of S W ¼				40			no	132 / 132			132		44 / 44	47				
Walter L. Nelson		15	W½ of E½ of Lot 1				7.65			yes	3½ / 3½			7	2 / 2		2				~~SOLD FOR TAXES~~
U. S. of America		16	N E ¼ of S E ¼																		
Harry L. Deuring		17	N W ¼ of S E ¼				40			yes	146 / 146			130	37 / 26		26				
"		18	S W ¼ of S E ¼				40			yes	146 / 146	594 / 594		740 / 740	198 / 198		198				
U. S. of America		19	S E ¼ of S E ¼																		
		20																			
							307.68				1208 / 1242	1518 / 1670		2726 / 2912	497 / 326	107 / 131	588 / 681				

Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 67 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 4 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections in Full Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
167					33 00							33 00	2	2nd Half Paid / 1st Half Paid	OCT 31 1941 / MAY 24 1941	4116 / 4140		16 50		16 50						
													3													
													4													
													5													
47					9 29							9 29	6	PAID IN FULL	OCT 18 1941	4561				9 29	33					
125					24 70							24 70	7	PAID IN FULL	OCT 18 1941	4561				24 70	86					
													8													
													9													
77					15 22	67						15 89	10											15 89	J	15 89 / 7 46
													11													
													12													
16					3 16							3 16	13	2nd Half Paid / 1st Half Paid	OCT 2 2 1941 / MAR 25 1941	7 40 / 2 97		1 58		1 58						
54					10 67	47						11 14	14											11 14	J	12 03
6					1 19							1 19	15	PAID IN FULL	OCT 18 1941	4561				1 19	04					
													16													
32					6 32							6 32	17											6 32	J	6 32
167					33 00							33 00	18											33 00	J	35 64
													19													
													20													
691					136 55	1 14						137 69														

Form 4 C.D. Malloy-Ins Co Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bear River

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hmstd.	No. School District	Indefinite Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures, Improvements and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Nellie Bohrmann		NE ¼ of NE ¼	19	143	29	40.25	Yes	Yes		~~260~~ 205			213		~~53~~ 42	42				
2	State of Minnesota	Co. to Lots Hartwell Campbell	NW ¼ of NE ¼																		SOLD FOR TAXES
3	"		S W ¼ of NE ¼																		
4	Nellie Bohrmann		S E ¼ of NE ¼				40.41	Yes			~~270~~ 214			172		~~43~~ 34	34				
5	Chas. Anderson		8.75 ac. of Sw'ly Mst'ons & Ely 1/2 of Rip. Excl. of 45.91 ac. of NW ¼				8.95	No			~~36~~ 28			28		~~15~~ 12	12				SOLD FOR TAXES
6	Louis H. Campbell		N E ¼ of N W ¼				45.91	Yes			~~273~~ 218	~~415~~ 332		~~688~~ 550		~~185~~ 148	148				SOLD FOR TAXES
7	A. J. Sanders & Hugh E. & Virgil Sanders		Westerly 11 rods of Nly N. of Rip. & Ely Bluff				~~41.40~~	Yes			~~248~~ 198	~~350~~ 280		~~598~~ 478		~~160~~ 128	128				SOLD FOR TAXES
8	Louis H. Campbell		Central 5 ac. of NW ¼				50	Yes			~~170~~ 136			136		~~40~~ 32	32				SOLD FOR TAXES
9	"		S E ¼ of N W ¼																		
10	"		All S of Rip. of Lot 3 of NE ¼ Sec 4				29.08	Yes			~~136~~ 109			109		~~37~~ 29	29				
11	Fred H. Anderson		All that part of NE ¼ Sec 4 lying W. of Rip.				~~45.74~~	No			~~228~~ 182	~~297~~ 238		~~525~~ 420		~~189~~ 147	147				
12	"		N W ¼ of S W ¼																		
13	U. S. of America		S W ¼ of S W ¼ Lot 4																		
14	Olga Agard Armstrong		S E ¼ of S W ¼				37.97	No			~~173~~ 138	~~257~~ 206		~~430~~ 344		~~159~~ 127	127				SOLD FOR TAXES
15	State of Minnesota		That part of S E ¼ Sw'ly of Rip. & Ely of Rip.																		
16	Nicholas Neu		N E ¼ of S E ¼				40.68	No			~~213~~ 170	~~19~~ 15		~~232~~ 185		~~76~~ 61	61				SOLD FOR TAXES
17	"		N W ¼ of S E ¼				40.37	No			~~200~~ 160			160		~~67~~ 54	54				SOLD FOR TAXES
18	State of Minnesota		S W ¼ of S E ¼ Sec. Rip.																		
19	"		S E ¼ of S E ¼																		
20																					
							40.31				~~1777~~ 2191	~~1232~~ 1358		~~3009~~ 3549	~~360~~ 425	~~401~~ 474	~~761~~ 899				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 4 Rate 17.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	Rate Tax on Non-Homestead $11 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1943	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	58					1028							1028												1028	8	1110
2																											
3																											
4	47					830							830												830	8	896
5	15					296	13						309												309		
6	135					2668							2668	1.6	PAID IN FULL	JAN 2 1942	11414						2668				
7	129					2549							2549	7	2nd Half Paid	OCT 22 1941	9408		1275		1274						
															1st Half Paid	MAR 25 1941	7993										
8	40					790							790	8	PAID IN FULL	JAN 2 1942											
9																	1066						1324				
10	27					534							534	10	PAID IN FULL	JAN 2 1942											
11	170					3360	144						3504	11	2nd Half Paid	OCT 30 1941	10617		1754		1755						
															1st Half Paid	MAY 22 1941	10415										
12																											
13																											
14	~~147~~ 126					2905	129						3034	14									Abated		26.76 23.76 1.65 29.41	= 2.35 Abated	
15																											
16	75					1482	66						1548	16											1548		
17	67					1324	59						1383	17											1383		
18																											
19																											
20																											
	899					17766	416						18182														

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay River

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Land: Acres	Lots	No. School District	Isolated Homestead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Build-ings and Other Improvements	True and Full Value of Mach-inery Personal-ty Included in Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery	Assessed Value of Lands (Column 4 up to the sum of $1,000 at 20 per cent, Class 3B	Assessed Value of Structures and Improvements and Machinery at 33⅓ per cent, Class 3	Equalized Values: Total Assessed Value of Lands (Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Inga Skatterud		NE ¼ of NE ¼	16	142	27	40		Un.	yes	190 ~~700~~			160	40 ~~320~~		32				SOLD FOR TAXES
2	U. S. of America		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	Inga Skatterud		SE ¼ of NE ¼				40			yes	190 ~~700~~			160	40 ~~320~~		32				SOLD FOR TAXES
5																					
6	U. S. of America		NE ¼ of NW ¼																		
7	Mike Scherman		NW ¼ of NW ¼				40			yes	160 ~~590~~	136 ~~544~~		300 ~~1100~~	60 ~~220~~		52				
8	State of Minnesota		SW ¼ of NW ¼																		
9	U. S. of America		SE ¼ of NW ¼																		
10																					
11	Chas. A. Parker		NE ¼ of SW ¼				40			yes	160 ~~590~~			160 ~~590~~	40 ~~148~~		32				SOLD FOR TAXES
12	P. N. Peterson		NW ¼ of SW ¼				40			no	160 ~~590~~			160 ~~590~~		64 ~~236~~	52				
13	"		SW ¼ of SW ¼				40			no	160 ~~590~~	1347		1507 ~~5590~~		449 ~~1663~~	443				
14	Federal Farm State Bank		SE ¼ of SW ¼				40			no	160 ~~590~~			160 ~~590~~		64 ~~236~~	55				SOLD FOR TAXES
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	Chas. A. Parker		NW ¼ of SE ¼				40			yes	190 ~~700~~			190 ~~700~~	40 ~~140~~		32				SOLD FOR TAXES
18	"		SW ¼ of SE ¼				40			yes	160 ~~590~~	576 ~~2112~~		736 ~~2702~~	160 ~~590~~		136				SOLD FOR TAXES
19	U. S. of America		SE ¼ of SE ¼																		
20																					
							860				~~1787~~ 1839	1743 1917		~~3230~~ 3756	~~316~~ 320	~~550~~ 628	~~860~~ 1004				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 44 Rate 77 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 4.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	40					790							790	1st Half Paid	JUN 27 1941	6497		395						395		
2																										
3																										
4	40					790							790	1st Half Paid	JUN 27 1941	6497		395						395		
5																										
6																										
7	61					1205							1205	PAID IN FULL	SEP 26 1941	8848				1205	36					
8																										
9																										
10																										
11	40					790							790											790		
12	23 64					1265	56 40						1321	PAID IN FULL	SEP 30 1941	8927				4031				Abated to 4 50		#794
13	18 446					9802	434						10236	PAID IN FULL	SEP 30 1941									" " 35.77		7 56
14	68					1344	60						1404											Abated		
15																								1404 9		1516
16																										
17	40					790							790											790		
18	155					3063							3063											3063		
19																										
20																										
	1004					17839	560						20389													

FORM 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bear River

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Lot (Acres / 100ths)	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lots Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures Used for Farm and Other Structures (Dollars)	True and Full Value of Structures Used Partly for Personal Residence and Partly Attached to Farm Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	SOLD FOR TAXES
1	U.S. of America		NE ¼ of NE ¼	27	143	27		114												
2	"		NW ¼ of NE ¼																	
3	"		SW ¼ of NE ¼																	
4	"		SE ¼ of NE ¼																	
5																				
	~~State of Minn. Dept of Conservation~~	U. S. of America	NE ¼ of NW ¼																	
7	Inga Skatterud		NW ¼ of NW ¼			40			yes	255 / 20	324 / 24		579	96	32	83				SOLD FOR TAXES
8	"		SW ¼ of NW ¼			40			yes	160			160		32	32				SOLD FOR TAXES
	~~State of Minn. Dept of Conservation~~	U. S. of America	SE ¼ of NW ¼																	
10																				
11	Peter E. Spoffard		NE ¼ of SW ¼			40			no	204 / 16			165		68 / 55	55				SOLD FOR TAXES
12	"		NW ¼ of SW ¼			40			no	204 / 16			165		68 / 55	55				SOLD FOR TAXES
13	"		SW ¼ of SW ¼			40			no	204 / 16			165		68 / 55	55				SOLD FOR TAXES
14	"		SE ¼ of SW ¼			40			no	204 / 16			165		68 / 55	55				SOLD FOR TAXES
15																				
16	Jonas O. Johnson		NE ¼ of SE ¼			40			no	204 / 16			165		68 / 55	55				SOLD FOR TAXES
17	Oscar O. Johnson		NW ¼ of SE ¼			40			yes	128 / 8			160	40 / 32		32				SOLD FOR TAXES
18	"		SW ¼ of SE ¼			40			yes	256 / 32	320 / 24		576	144		144				SOLD FOR TAXES
19	Jonas O. Johnson		SE ¼ of SE ¼			40			no	204 / 16			165		68 / 55	55				SOLD FOR TAXES
20																				
						400				1732 / 144	508 / 44		2240	250 / 200	330 / 264	580 / 464				
										2142	558		2700	296	408	704				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. 46 Rate 22.2 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 3.96 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections in First Monday in January 1942	Penalty	Delinquent as First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7	96					1897							1897	1st Half Paid	JUN 27 1941	6497		1344						938		
8	40					790							790	1st Half Paid	JUN 27 1941									395		
9																										
10																										
11	68					1344	60						1404	PAID IN FULL	JUN 3 1941											
12	68					1344	60						1404	PAID IN FULL	JUN 3 1941	4718		5616								
13	68					1344	60						1404	PAID IN FULL	JUN 3 1941											
14	68					1344	60						1404	PAID IN FULL	JUN 3 1941											
15																										
16	68					1344	59						1403											1403		
17	40					790							790											790		
18	120					2371							2371											2371		
19	68					1344	59						1403											1403		
20																										
	704					13912	358						14270													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hills	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the State Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	U.S. of America		NE¼ of NE¼	22	143	27			Wh												
2	"		NW¼ of NE¼																		
3	State of Minnesota		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	U.S. of America		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	State of Minnesota		SE¼ of NW¼																		
10																					
11	D.A. Anderson		NE¼ of SW¼				40			yes	~~220~~			180	~~45~~ 36		36				SOLD FOR TAXES
12	U.S. of America		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	D.A. Anderson		SE¼ of SW¼				40			yes	~~360~~ 212	~~148~~ 148		~~508~~ 360	~~90~~ 72		72				SOLD FOR TAXES
15																					
16	U.S. of America		NE¼ of SE¼																		
17	Fred C. Doffle		NW¼ of SE¼				40			yes	~~160~~ 130			130	~~32~~ 26		26				SOLD FOR TAXES
18	"		SW¼ of SE¼				40			yes	~~140~~ 140			140	~~35~~ 28		28				SOLD FOR TAXES
19	U.S. of America		SE¼ of SE¼																		
20																					
							160				~~163~~ 819	~~148~~ 163		~~816~~ 982	~~162~~ 197		162				

Cass County, Minnesota, for Taxes for the Year 1940.

	Valuations by School Districts as Equalized by Department of Taxation: Digest No. 1 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate Levied Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 8.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent as First Monday in January 1942	Penalty	Total Delinquent Taxes and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ 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	45					8.39							8.39													8.39		9.23
12																												
13																												
14	85					16.30							16.30													16.30		18.44
15																												
16																												
17	37					6.32							6.32													6.32		6.83
18	35					6.92							6.92													6.92		7.47
19																												
20																												
	197					38.93							38.93															

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

Form 4 CD

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
U. S. of America		1	N E ¼ of N E ¼	23	143	27			Un												
"		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																			
State of Minnesota		6	N E ¼ of N W ¼																		
U. S. of America		7	N W ¼ of N W ¼																		
"		8	S W ¼ of N W ¼																		
State of Minnesota		9	S E ¼ of N W ¼																		
		10																			
"		11	N E ¼ of S W ¼																		
"		12	N W ¼ of S W ¼																		
"		13	S W ¼ of S W ¼																		
"		14	S E ¼ of S W ¼																		
		15																			
U. S. of America		16	N E ¼ of S E ¼																		
"		17	N W ¼ of S E ¼																		
State of Minnesota		18	S W ¼ of S E ¼ less 10 acres																		
"		19	S E ¼ of S E ¼																		
"		20	10 acres E. side of SW¼ SE¼																		

Cass County, Minnesota, for Taxes for the Year 1940.

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)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1													
													2													
													3													
													4													
													5													
													6													
													7													
													8													
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													

Form 4 CD Pillsbury Bros. & Company

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Tenant Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value Assessed Merely Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 as Defined in Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per Cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
U. S. of America		1	NE ¼ of NE ¼	24	147	27			Un												
"		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
		5																			
Barna A. Hacunstad		6	NE ¼ of NW ¼				40		No		165			165		68 53	53				
U. S. of America		7	NW ¼ of NW ¼																		
"		8	SW ¼ of NW ¼																		
"		9	SE ¼ of NW ¼																		
		10																			
State of Minnesota		11	NE ¼ of SW ¼																		
"		12	NW ¼ of SW ¼																		
U. S. of America		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																			
							40				165 204			165 204		68 53	53				

Valuations by School Districts as Equalized by Department of Taxation: Dist. No. 27 Rate 17.46 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 3.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.					Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to Five Months in January 1942	Penalty	Delinquent on Five Months in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
68					1344	60								1404												1404		
68					1344	60								1404												1404		

FORM CD (BLAKELY-DAVIS COMPANY, MINNEAPOLIS)

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River (93) Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Twsp. or Block	Range	Number of Acres of Land: Acres	Hods	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20% Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the State Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
U. S. of America		1	NE ¼ of NE ¼	75	142	77			Un												
"		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
		5																			
Jens J. Opsahl, Inc.		6	NE ¼ of NW ¼				40			Yes	~~192~~ 128			~~155~~	~~384~~ 256		31				SOLD FOR TAXES
"		7	NW ¼ of NW ¼				40			Yes	~~384~~ 256	~~895~~ 596		~~1279~~ 852			64				SOLD FOR TAXES
Red River Lbr. Co.		8	SW ¼ of NW ¼				40			Yes	~~193~~ 128	~~479~~ 319		~~672~~ 447			106				SOLD FOR TAXES
"	Charles B. Rollins	9	SE ¼ of NW ¼				40			Yes	~~275~~ 183			~~190~~ 126			28				SOLD FOR TAXES
		10																			
U. S. of America		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																			
Lucien Oliver		16	NE ¼ of SE ¼				40			Yes	~~257~~ 171	~~117~~ 78		~~374~~ 249	~~78~~ 52		62				
"		17	NW ¼ of SE ¼				40			Yes	~~198~~ 132			~~198~~ 132			32				
"		18	SW ¼ of SE ¼				40			Yes	~~198~~ 132			~~198~~ 132			32				
"		19	SE ¼ of SE ¼				40			Yes	~~198~~ 132			~~198~~ 132			32				
		20																			
							320				~~1380~~ 1007	~~555~~ 611		~~1935~~ 2318	~~387~~ 464		387				

Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 17 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	Rate Tax on Non-Homestead 8.5 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to Feb. Monday in January 1941	Penalty	Delinquent as Feb. Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
													3													
													4													
													5													
38					751						751		6											751		
77					1522						1522		7											1522		
121					2391						2391		8	PAID IN FULL	NOV 1 2 1941	10427										
35					692						692		9	PAID IN FULL	NOV 1 2 1941					3083	10					
													10													
													11													
													12													
													13													
													14													
													15													
73					1443						1443		16											1443	?	1558
40					790						790		17											790	?	853
40					790						790		18											790	?	853
40					790						790		19											790	?	853
													20													
464					9169						9169															

Form 4 CD (Revised 1939) 100,000 M

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Personal Attached to Real Estate (Dollars)	Total True and Full Value of all Structures, Improvements and Machinery (Dollars)	Assessed Value of Structures, Improvements, etc. (Dollars)	Assessed Value of Machinery (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value of Lands Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No.	Dollars	District No.	Dollars	District No.	Dollars	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ...Mills	$ cts.	State Tax on Non-Homestead ...Mills	$ cts.	Total General Tax	Special Taxes: Ditch No.	$ cts.	Ditch No.	$ cts.	$ cts.	$ cts.	Total Taxes	$ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	$ cts.	June Settlement 1941	$ cts.	Penalty	$ cts.	November Settlement 1941	$ cts.	Penalty	$ cts.	Collections in First Months in January 1942	$ cts.	Penalty	$ cts.	Delinquent on First Months in January 1942	$ cts.	Penalty	$ cts.	Total Delinquent Tax and Penalty	$ cts.
State of Minnesota	(Centr. to James Rollins)	1 NE¼ of NE¼	26	143	27	40			m	yes	~~180~~ 192	~~110~~ 100		~~290~~ 292		~~57~~ 64		52					64						1825																											
U. S. of America		2 NW¼ of NE¼																																																							
State of Minnesota	(Centr. to James Rollins)	3 SW¼ of NE¼				40				yes	~~270~~ 292			~~190~~ 192		~~38~~ 38		38					47						929																											
"	" " "	4 SE¼ of NE¼				40				yes	~~235~~ 292			~~235~~ 292		~~47~~ 47		47					58						1146																											
		5																																																								
U. S. of America		6 NE¼ of NW¼																																																							
"		7 NW¼ of NW¼																																																							
"		8 SW¼ of NW¼																																																							
"		9 SE¼ of NW¼																																																							
		10																																																								
"		11 NE¼ of SW¼																																																							
"		12 NW¼ of SW¼																																																							
"		13 SW¼ of SW¼																																																							
"		14 SE¼ of SW¼																																																							
		15																																																								
"		16 NE¼ of SE¼																																																							
"		17 NW¼ of SE¼																																																							
"		18 SW¼ of SE¼																																																							
"		19 SE¼ of SE¼																																																							
		20																																																								
						180					~~585~~ 724	~~100~~ 110		~~685~~ 834		~~137~~ 147		137					167						3300																															

Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD Ruled and Printed by Buckeye Publishing Co., Springfield

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Including Improvements)	Structures & Improvements: True and Full Value of Buildings and Other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Realty	Total True and Full Value of Lands (Including Structures, Improvements and Machinery)	Assessed Value of Homesteads up to $4000 at 20% per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value as Equalized by Director of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
							Acres	Mills			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U. S. of America		1	NE ¼ of NE ¼	11	142	27		24												
"		2	NW ¼ of NE ¼																	
"		3	SW ¼ of NE ¼																	
State of Minnesota		4	SE ¼ of NE ¼																	
		5																		
U. S. of America		6	NE ¼ of NW ¼																	
Geo. J. Opsahl		7	NW ¼ of NW ¼				40			yes	275 / 171	170 / 104		445 / 275	65 / 55		55			SOLD FOR TAXES
U. S. of America		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																	
Mpls. & St. C. Ry. Co.		13	SW ¼ of SW ¼				40			yes	272 / 168	162 / 100		434 / 268	64 / 30		56			SOLD FOR TAXES
U. S. of America		14	SE ¼ of SW ¼																	
		15																		
Olaf Johnson		16	NE ¼ of SE ¼				40			yes	186 / 60			150	37 / 30		30			SOLD FOR TAXES
U. S. of America		17	NW ¼ of SE ¼																	
Carl B. Peterson		18	SW ¼ of SE ¼				40			yes	275 / 172	174 / 108		449 / 280	84 / 72		72			SOLD FOR TAXES
Olaf Johnson		19	SE ¼ of SE ¼				40			yes	242 / 150	84 / 52		326 / 202	65 / 50		56			SOLD FOR TAXES
		20																		
							200				877 / 1080	466 / 574		1345 / 1579	269 / 219		269			

Valuations by School Districts as Equalized by Department of Taxation: Dist. No. 62 Rate 24 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead of 3.6 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections in First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
													3													
													4													
													5													
													6													
65					1285							1285	7											1285		
													8													
													9													
													10													
													11													
													12													
66					1304							1304	13											1304		
													14													
													15													
37					731							731	16											731		289
													17													
84					1660							1660	18	2nd Half Paid 1st Half Paid	NOV 5 - 1941 MAY 31 1941	2555 1846		830		830						
67					1324							1324	19											1324		1452
													20													
319					6304							6304														

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay Rivers, Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Dist	Town or Block	Range	Number Acres of Land (Acres 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Solid Dwg. and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by 1st Board of Review (Dollars)	Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by Department of Taxation (Dollars)	Sold for Taxes
1	Harry Camp		NE ¼ of NE ¼	28	143	77	40	211	Yes	233 / 188	57 / ~~[illegible]~~		~~290~~ 240	58 / 48		48				
2	Oliver M. Parker		NW ¼ of NE ¼				40		Yes	206 / 326	100 / 184		~~306~~ 410	102 / 82		82				SOLD FOR TAXES
3	"		SW ¼ of NE ¼				40		Yes	200 / 200			200	40 / 40		40				SOLD FOR TAXES
4	U.S. of America		SE ¼ of NE ¼																	
5																				
6	Oliver M. Parker		NE ¼ of NW ¼				40		Yes	186 / 150			150	37 / 30		30				SOLD FOR TAXES
7	D.R. Hinshaw	~~[illegible]~~	NW ¼ of NW ¼ less 2 acres cemetery				~~38~~		~~Yes~~	~~200~~			~~200~~	~~40~~		~~40~~				
8	~~O.A. Halbert~~	U.S. of America	SW ¼ of NW ¼				~~40~~		No	~~207~~ 165			165		68 / 55	55				
9	~~"~~	"	SE ¼ of NW ¼				~~40~~		No	~~207~~ 165			165		68 / 55	55				
10																				
11	U.S. of America		NE ¼ of SW ¼																	
12	State of Minnesota		NW ¼ of SW ¼																	
13	"		SW ¼ of SW ¼																	
14	U.S. of America		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							~~240~~ ~~[illegible]~~			~~1044~~ ~~1244~~ 1354	236 / 259		~~1280~~ ~~1495~~ 1613	~~300~~ ~~249~~ 269	110 / 136	~~310~~ ~~[illegible]~~ 376				

Cass County, Minnesota, for Taxes for the Year 1940.

	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	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills (Dollars cts.)	State Tax on Non-Homestead 3.76 Mills (Dollars cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections in Five Months in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1943 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2	58					1146							1146													1146	Y	12.35
3	96					1897							1897													1897		
4	49					968							968													968		
5																												
6	37					731							731													731		
7																												
8	68					1344	60						1404	Cancelled	Lack	of	Land									1404	Y	15.16
9	~~68~~					1344	60						1404	Cancelled	"		"									1404	Y	15.16
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	376					7430	120						7550															

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

Form 4 CD

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands and Lots and Other Structures and Improvements	Structures & Improvements: True and Full Value of Other Structures and Other Improvements	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands, Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
O. A. Olsen	N.E. of America	1 NE¼ of NE¼				79 143.77	40	No	No	204 ~~165~~			165		68 ~~55~~	55				
D. R. Nishaw	~~N.E. of America~~	2 NW¼ of NE¼				~~40~~		yes		~~180~~	400		~~580~~	~~116~~		~~116~~				
—	—	3 SW¼ of NE¼				~~40~~		yes		~~170~~			~~170~~	~~34~~		~~34~~				
O. A. Olsen	U.S. of America	4 SE¼ of NE¼				~~40~~		No	No	~~200~~ ~~165~~			165		68 ~~55~~	55				
P. S. Spafgen		5 N½ of N½ of NE¼ & SW¼				10		yes	yes	~~40~~			40	10 ~~8~~		8				SOLD FOR TAXES
Alice H. Bonnick		6 NE¼ of NW¼ less 1 4 ac.				38.75		No	No	~~200~~ ~~162~~			162		67 ~~54~~	54				
State of Minnesota		7 NW¼ of NW¼																		
"		8 SW¼ of NW¼ less Ry. R.W.																		
Alice H. Bonnick		9 SE¼ of NW¼ less 1.2 ac.				77		No	No	~~174~~	~~115~~		~~289~~		~~87~~ ~~73~~	73				
State of Minnesota		10 NW¼ of SW¼ NE of Ry. R.W.																		
Ray & Margaret Ford		11 S½ of S½ of NE¼ of SW¼ less Ry. R.W.				80.3		No	No	~~25~~ 20	~~225~~ ~~200~~		~~225~~		~~100~~ 90	90				SOLD FOR TAXES
U. S. of America		12 NW¼ of SW¼ less Ry. R.W. (N. of Ry. R.W.)																		
"		13 SW¼ of SW¼																		
		14 SE¼ of SW¼ In Village																		
Fred H. Anderson	Oliver M. Parker	15 N½ of S½ of NE¼ & SW¼				10		yes	yes	~~34~~ 44	~~16~~ ~~16~~		~~50~~ ~~60~~	~~43~~ ~~48~~		38				
State of Minnesota		16 NE¼ of SE¼																		
C. L. Sherman		17 NW¼ of SE¼ (Lots 1 & 2 Bay River Lots 1 & 2 Bonicks Add.)																		
		18 SW¼ of SE¼ (Village)																		
A. A. Doffler		19 SE¼ of SE¼ less 1 ac. school				38		yes	yes	~~189~~	~~37~~		~~226~~	~~90~~		89				
Leo Ethier		20 S½ of N½ of NE¼ & SW¼				10		yes	yes	~~40~~	~~10~~		~~50~~	~~20~~		20				SOLD FOR TAXES
						~~221.77~~ 221.75				~~1253~~ ~~1115~~	~~1290~~ ~~979~~		~~2543~~ ~~2094~~	~~275~~ ~~220~~	~~376~~ ~~287~~	~~651~~ ~~507~~				

Validations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 68 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 47 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
68					1344	60						1404	Canceled										1404		1404
68					1344	60						1404	Canceled										1404		1404
10					198							198											198		
67					1324	58						1382	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 24 1941	1153 6420		69		69						
84					1660	74						1734	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 24 1941	1154 6550		867		867						
100					1976	88						2064											2064		
43					850							850											850		850
107					2016							2016	2nd Half Paid 1st Half Paid	DEC 19 1941 JUN 25 1941	1144 4757		1008				1008	81		
37					633							633	PAID IN FULL	MAY 15 1941	1771		633								
574					11345	340						11685													

FORM 4 (C) 50,000—8-40 DRUMMY, MINNEAPOLIS

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hills	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Other Improvements	True and Full Value of Machinery Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homestead up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value Equalized by the Board of Review	Total Assessed Value Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
							Acres	Hills			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	State of Minnesota		NE ¼ of NE ¼ (less 18 rod strip off S.E. cor. & 15 rods off W. side)				20	143 79		UA											
2	Olga Agard Armstong		NW ¼ of NE ¼ (less 6 rods off S.E. cor.)				35	50		No	137			111		46 ~~37~~	37				SOLD FOR TAXES
3	U.S. of America		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼ (less Rg. R.W.)																		
5	"		Strip next of Min. N.P. R.R. Co. N.E. of Rg. R.W.																		
6	Olga Agard Armstong		NE ¼ of NW ¼				40			No	17 ~~50~~			99		41 ~~33~~	33				SOLD FOR TAXES
7	U.S. of America		~~NW ¼ of NW ¼~~ Lot 1																		
8			SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10	Minnie Daley		Lot 4				37	77		No	123 ~~38~~	14 ~~20~~		137 ~~58~~		44 ~~36~~	36				SOLD FOR TAXES
11	U.S. of America		NE ¼ of SW ¼																		
12	Red River Lbr. Co.		~~NW ¼ of SW ¼~~ Lot 3 less 0.1 ac.				38	14		No	17 ~~50~~			96		40 ~~32~~	32				SOLD FOR TAXES
13	U.S. of America		~~SW ¼ of SW ¼~~ " 4																		
14	"		SE ¼ of SW ¼ (less 7½ acres)																		
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																					
							151	44			404 ~~40~~	11		444 ~~510~~		138 ~~138~~	138				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	Rate Tax on Non-Homestead 9.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid			Number of Receipt	Small Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent as First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month	Day	Who			$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2	~~40~~ 37					909	40						949											Unpaid 6		13 ~~19~~		13 ~~19~~
3																												
4																										762		
5																												
6																												
7	41 33					810	36						846											Unpaid 6		63 ~~87~~	81	735 ~~828~~
8																												
9																												
10	44					870	38						908													908		
11																												
12	40					791	35						826													826		
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	171					3380	149						3539															

FORM 4 CD 54-M-3-1940 GREGORY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Boy River

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 5B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Miles	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead, up to Same as 20 per cent Class 5B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota		1 ~~NE¼ of NE¼~~	Lot 4	144	31				Yes											
U. S. of America		2 ~~NW¼ of NE¼~~	" 3																	
		3 SW¼ of NE¼																		
		4 SE¼ of NE¼																		
		5																		
"		6 ~~NE¼ of NW¼~~	" 2																	
State of Minnesota		7 ~~NW¼ of NW¼~~	" 1																	
U. S. of America		8 SW¼ of NW¼	" 8																	
"		9 SE¼ of NW¼	" 7																	
		10																		
Edwin D. Myers		11 NE¼ of SW¼				40			Yes	2170			170	42 34		34				
		12 NW¼ of SW¼																		
		13 SW¼ of SW¼																		
"		14 SE¼ of SW¼				40			Yes	2784	846		3630	62 60		52				
		15																		
		16 NE¼ of SE¼																		
"		17 NW¼ of SE¼				40			Yes	1425			120	30 24		24				
"		18 SW¼ of SE¼				40			Yes	488			160	40 32		32				
		19 SE¼ of SE¼																		
		20																		
						160				634	76		710	142		142				
										784	84		868	174						

Valuations by School Districts as Equalized by Department of Taxation: District No. 44 Rate 42 Mills	District No. Rate Mills	District No. Rate Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 5.16 Mills	State Tax on Non-Homestead 5.16 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	Miscellaneous Settlement 1941	Irrigation Settlement 1941	Penalty	Overpayment Settlement 1941	Penalty	Collections in First Monday in January 1942	Penalty	Delinquents on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
												1												
												2												
												3												
												4												
												5												
												6												
												7												
												8												
												9												
												10												
42				830							830	11	2nd Half Paid 1st Half Paid	OCT 27 1941 JUN 18 1941										
												12												
62				1225							1225	13 14	2nd Half Paid 1st Half Paid	OCT 27 1941 JUN 18 1941	460 5996		1920		1719					
												15												
												16												
30				593							593	17	2nd Half Paid 1st Half Paid	OCT 27 1941 JUN 18 1941										
40				791							791	18	2nd Half Paid 1st Half Paid	OCT 27 1941 JUN 18 1941										
												19												
												20												
174				3439							3439													

FORM A CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hds.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1			NE¼ of NE¼				35	143.57		Yes											
2			NW¼ of NE¼																		
3	U.S. of America		~~SW¼ of NE¼~~ Lot 3																		
4	"		~~SE¼ of NE¼~~																		
5	August C. Daffle		SE¼ NE¼ NE of Hy. R. Cty.				4			No	19.45		15		6.85	5					SOLD FOR TAXES
6			NE¼ of NW¼																		
7	State of Minnesota		~~NW¼ of NW¼~~ Lot 1																		
8			SW¼ of NW¼																		
9			SE¼ of NW¼																		
10																					
11	Carl G. Gunderson		~~NE¼ of SW¼~~ " 7				24			No	89.75		72		32.24	24					
12	"		NW¼ of SW¼				40			No	149.20		120		49.45	40					
13	State of Minnesota		SW¼ of SW¼																		
14	"		~~SE¼ of SW¼~~ " 6																		
15																					
16	"		~~NE¼ of SE¼~~ " 4																		
17			~~NW¼ of SE¼~~																		
18	"		~~SW¼ of SE¼~~ " 5																		
19			~~SE¼ of SE¼~~																		
20																					
							68				207			207		~~69~~ 67					
											256					~~86~~					

	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$, cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4														2nd Half Paid	DEC 18 1941	71448										
5	6					119	05						124	1st Half Paid	JUN 6 1941	6751		62				62	05			
6																										
7																										
8																										
9																										
10																										
11	30					593	26						619	1st Half Paid	JUL 10 1941	7543		815						310	8	335
12	49					968	43						1041	1st Half Paid	JUL 10 1941									505	8	545
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	85					1680	74						1754													

FORM 4 CD BUSINESS FORM COMPANY, MINNEAPOLIS

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1,000 at 20 per cent, Class 3B	Assessed Value of Lands Exclusive of Structures, Improvements and Machinery	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by Director of Taxation	Total Assessed Value as Equalized by State Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
								Acres 100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Jacob Dietted			NE¼ of NE¼	28	143	77	40		No	186 ~~100~~	30 ~~20T~~		216 ~~120~~		37 ~~20~~	57				SOLD FOR TAXES
2	Frank Braber			NW¼ of NE¼ less 484 sq. rd.				36.98		No	100			100		53	53				
3	Barlow Realty Co.			SW¼ of NE¼				40		Yes	150			150	30		30				SOLD FOR TAXES
4	George Albrich			SE¼ of NE¼				40		Yes	238	20		258	10	87	87				SOLD FOR TAXES
5	Delmage Grinell			484 sq. rd. of NW¼ NE¼				30		Yes	70 ~~60~~	60 ~~30~~		130 ~~90~~	12 ~~10~~		15				SOLD FOR TAXES
6	~~Herbert R. Mengel~~	U. S. of America		NE¼ of NW¼				40		No	120			120		40 ~~30~~	40				
7	"			NW¼ of NW¼				40		No	120			120		40 ~~30~~	40				
8	U. S. of America			SW¼ of NW¼ less 5 ac. R.R. Wy.																	
9	~~Herbert R. Mengel~~	U. S. of America		SE¼ of NW¼				40		No	110 ~~90~~			90		30 ~~30~~	30				
10																					
11	"	"		NE¼ of SW¼ NE of Soo Rp.				30.73		No	110 ~~90~~			90		30 ~~30~~	30				
12	State of Minnesota			NW¼ of SW¼ less Rp. R.R. Wy.																	
13	"			SW¼ of SW¼																	
14	"	U. S. of America		SE¼ of SW¼ lying S. of Rp. R.R. Wy.																	
15	"	"		Rel. of NE¼ SW¼ S. of Rp. R.R. Wy.																	
16	U. S. of America			NE¼ of SE¼																	
17	"			NW¼ of SE¼																	
18	"			SW¼ of SE¼ less Rp. R.R. Wy.																	
19	"			SE¼ of SE¼																	
20	State of Minnesota			SE¼ SW¼ lying NE of Soo R.R. Wy.																	
								310.73			1077 ~~307~~			1384 ~~737~~	132 ~~242~~		374				
											1332 ~~340~~			1672 ~~1070~~		277	457				

	Valuations by School Districts as Equalized by Department of Taxation: Design. No. 100 / Rate 17.7 Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 3.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	74					1423	63						1486											1486		
2	53					1047	46						1093	2nd Half Paid	NOV 13 1941	10426	$547									
3	37					731							731	1st Half Paid	JUN 10 1941	9372		547		546						
4	101					1996							1996											1996		
5	17					336							336	PAID IN FULL	APR 14 - 1941	315.8		336								
6	49					968	43						1011		Cancelled			U.S. Prop								
7	49					968	43						1011		Cancelled											
8																										
9	37					731	32						763		Cancelled			U.S. Prop								
10																										
11	37					731	32						763		Cancelled			U.S. Prop								
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	457					8931	254						9190													

Form A CD (Revised 1937) (Revised 1939)

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	True and Full Value of Structures and Improvements (Dollars)	True and Full Value of Solid Logs and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Land Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
	Carl G. Peterson		1	NE¼ of NE¼	34	143	27	40	1	Yes	180	173 ~~[illegible]~~			140	33 ~~[illegible]~~	28					
	Walker & Akley		2	NW¼ of NE¼				40			160	136 ~~[illegible]~~	44 ~~[illegible]~~		180 ~~[illegible]~~	36 ~~[illegible]~~	90					SOLD FOR TAXES
	U. S. of America		3	SW¼ of NE¼																		
	"		4	SE¼ of NE¼																		
			5																			
	Elmer O. Hurst & Olaf Johnson		6	NE¼ of NW¼				40		No	175 ~~[illegible]~~	46 ~~[illegible]~~			217 ~~[illegible]~~		72 ~~[illegible]~~	60				SOLD FOR TAXES
	~~State of Minnesota~~ R. E. Marlinson		7	NW¼ of NW¼				40		No	278 ~~[illegible]~~	43 ~~[illegible]~~			243 ~~[illegible]~~		98 ~~[illegible]~~	81				
	"	"	8	SW¼ of NW¼				40		No	150 ~~[illegible]~~				120		49 ~~[illegible]~~	40				
	Elmer O. Hurst & Olaf Johnson		9	SE¼ of NW¼				40		No	204 ~~[illegible]~~				165		66 ~~[illegible]~~	55				SOLD FOR TAXES
			10																			
	U. S. of America		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																			
								240			~~857~~	~~137~~			~~994~~	~~48~~	~~236~~	~~284~~				
											1062	153			1215	81	287	358				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 19.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 4.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	35					6.92							6.92	1st Half Paid	NOV 5 - 1941	0505		3.46		3.46						
2	36					7.12							7.12	1st Half Paid	MAY 31 1941	4826								7.12		
3																										
4																										
5																										
6	72					14.23	6.3						14.86											14.86	8	16.05
7	98					19.37	8.6						20.23	PAID IN FULL	JUN 27 1941	0498		20.23								
8	49					9.68	4.3						10.11	PAID IN FULL	JUN 27 1941			10.11								
9	68					13.44	6.0						14.04											14.04	8	15.16
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	358					70.76	2.52						73.28													

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Downs of Bear River, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Merchandise Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads, up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder of Homesteads Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
							Acres			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U.S. of America		NE¼ of NE¼	35	142	29		2m												
2	J.C. Brooks		NW¼ of NE¼				40		2m	~~255~~	~~334~~		~~589~~	~~118~~	162					
3	U.S. of America		SW¼ of NE¼																	
4	"		SE¼ of NE¼																	
5																				
6	Elizabeth Bailey		NE¼ of NW¼				40		2m	~~214~~	~~182~~		~~396~~	~~69~~	58					SOLD FOR TAXES
7	U.S. of America		NW¼ of NW¼																	
8	"		SW¼ of NW¼																	
9	~~Herbert H. Mengel~~ U.S. of America		SE¼ of NW¼				~~40~~		2m	~~204~~			165	~~68~~	55					
10																				
11	U.S. of America		NE¼ of SW¼																	
12	~~Herbert H. Mengel~~ U.S. of America		NW¼ of SW¼				~~40~~		2m	~~204~~			165	~~68~~	55					
13	"	"	SW¼ of SW¼				~~40~~		2m	~~186~~			150	~~62~~	50					
14	"	"	SE¼ of SW¼				~~40~~		2m	~~186~~			150	~~62~~	50					
15																				
16	U.S. of America		NE¼ of SE¼																	
17	"		NW¼ of SE¼																	
18	"		SW¼ of SE¼																	
19	"		SE¼ of SE¼																	
20																				
							~~240~~			1034	~~346~~		1430	~~160~~	~~210~~	~~370~~				
										1280	~~435~~		1715	~~189~~	~~258~~	~~447~~				

	Validations by School Districts as Equalized by Department of Taxation: Diagon No. 4221 Rate 17.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 2.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2	118					2332							2332											2332	g	2516
3																										
4																										
5																										
6	69					1364							1364											1364	g	1472
7																										
8																										
9	~~68~~					1344	59						1403	Canceled	Gov't	Land								1403	g	1515
10																										
11																										
12	~~68~~					1344	60						1404	Canceled	Gov't	Land								1404	g	1516
13	~~67~~					1225	54						1279	Canceled	"	"								1279	g	1381
14	~~67~~					1225	54						1279	Canceled	"	"								1279	g	1381
15																										
16																										
17																										
18																										
19																										
20																										
	~~447~~					8834	~~227~~						9061													

Form 4 CD Revised 1938 Department, Bismarck, N.D.

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Intellects Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3B (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota		NE ¼ of NE ¼		36	148	27														
"		NW ¼ of NE ¼																		
"		SW ¼ of NE ¼																		
"		SE ¼ of NE ¼																		
"		NE ¼ of NW ¼																		
"		NW ¼ of NW ¼																		
"		SW ¼ of NW ¼																		
"		SE ¼ of NW ¼																		
"		NE ¼ of SW ¼																		
"		NW ¼ of SW ¼																		
"		SW ¼ of SW ¼																		
"		SE ¼ of SW ¼																		
"		NE ¼ of SE ¼																		
"		NW ¼ of SE ¼																		
"		SW ¼ of SE ¼																		
"		SE ¼ of SE ¼																		
		Grand Total				568	44													

Valuations by School Districts as Equalized by Department of Taxation: District No. 49, Rate 44 Mills; District No. ..., Rate ..., Mills; District No. ..., Rate ..., Mills; District No. ..., Rate ..., Mills (Dollars)

Assessed Valuation Non-Homestead (Dollars)	State and Tax Law Homestead Exemption ... Mills (Dollars ¢ cts.)	State Tax on Non-Homestead 8½ Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	... ($ cts.)	... ($ cts.)	Total Taxes ($ cts.)
9716								196195

(-) 1920.06 4189 (+)

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1													
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5													
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UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Big River, County of Cass, Minnesota, 1940

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

FORM B 3432 REV. 1939 ST. PAUL, MINNESOTA

		Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
				True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures	STRUCTURES AND IMPROVEMENTS: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	
		Acres	100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Listings Brought Forward from Page	1	80		~~200~~ ~~162~~			~~200~~ ~~162~~		~~66~~ ~~54~~	54		61		
" " " " "	3	44	25	~~220~~ ~~180~~			~~220~~ ~~180~~	~~44~~ ~~36~~		36		45		
" " " " "	4	211	50	~~1970~~ ~~1590~~	~~99~~ ~~95~~		~~1969~~ ~~1590~~	~~264~~ ~~214~~		214		261		
" " " " "	5	54	50	~~228~~ ~~184~~	~~27~~ ~~22~~		~~255~~ ~~206~~	~~102~~ ~~85~~		85		100		
" " " " "	6	80		~~327~~ ~~264~~			~~327~~ ~~264~~		~~132~~ ~~106~~	106		131		
" " " " "	7	435	28	~~2700~~ ~~1700~~	~~787~~ ~~773~~		~~3487~~ ~~2473~~	~~697~~ ~~353~~	~~2790~~ ~~2216~~	569		683		
" " " " "	8	360		~~1855~~ ~~1577~~	~~174~~ ~~174~~		~~2029~~ ~~1751~~	~~406~~ ~~238~~	~~2029~~ ~~1665~~	403		497		
" " " " "	9	159		~~814~~ ~~195~~ ~~166~~			~~814~~ ~~195~~		~~2442~~ ~~1665~~ ~~166~~	165		202		
" " " " "	10	200		~~1078~~ ~~825~~			~~1078~~ ~~825~~		~~344~~ ~~275~~	275		340		
" " " " "	15	20		~~104~~ ~~84~~			~~104~~ ~~84~~		~~35~~ ~~28~~	28		35		
" " " " "	17	80		~~403~~ ~~330~~			~~403~~ ~~330~~		~~134~~ ~~110~~	110		136		
" " " " "	18	307	68	~~1595~~ ~~1223~~	~~145~~ ~~148~~		~~3145~~ ~~2371~~	~~569~~ ~~468~~	~~1707~~ ~~1403~~	593		691		
" " " " "	19	420	31	~~2191~~ ~~1771~~	~~132~~ ~~132~~		~~3565~~ ~~2895~~	~~432~~ ~~360~~	~~1921~~ ~~1601~~	761		879		
" " " " "	20	360		~~1837~~ ~~1537~~	~~197~~ ~~195~~		~~3034~~ ~~2732~~	~~392~~ ~~326~~	~~6530~~	866		1004		
" " " " "	21	400		~~2112~~ ~~1732~~	~~228~~ ~~208~~		~~2340~~ ~~2040~~	~~292~~ ~~250~~	~~438~~	580		704		
" " " " "	22	160		~~819~~ ~~662~~	~~162~~ ~~148~~		~~981~~ ~~810~~	~~196~~ ~~162~~		162		199		
" " " " "	24	40		~~204~~ ~~165~~			~~204~~ ~~165~~		~~68~~ ~~55~~	55		68		
" " " " "	25	320		~~1707~~ ~~1380~~	~~66~~ ~~55~~		~~2373~~ ~~1935~~	~~474~~ ~~387~~		387		464		
" " " " "	26	120		~~724~~ ~~585~~	~~150~~ ~~150~~		~~874~~ ~~685~~	~~174~~ ~~137~~		137		167		

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Bay Ridge, County of Cass, Minnesota, 1940

FORM 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True And Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars	
Footings Brought Forward from Page	27	200	~~1005~~	~~314~~		~~1319~~	~~319~~				~~319~~		
" " " " "	28	240	~~1344~~	~~357~~		~~1701~~	~~340~~		269		~~340~~		
" " " " "	29	221	78 ~~1185~~	~~827~~		~~2012~~	~~1863~~	~~3326~~	310		~~376~~		
" " " " "	30	151	41 ~~1344~~	~~140~~		~~1484~~	~~1863~~	~~3326~~	489		~~594~~		
" " " " "	31	160	~~1344~~	~~876~~		~~2220~~	~~172~~	~~138~~	138		~~171~~		
" " " " "	32	68	~~256~~			~~256~~		~~85~~	142		~~174~~		
" " " " "	33	310	73 ~~1344~~	~~369~~		~~1713~~	~~188~~	~~297~~	69		~~85~~		
" " " " "	34	240	~~1008~~	~~357~~		~~1365~~	~~188~~	~~297~~	374		~~462~~		
" " " " "	35	240	~~1344~~	~~336~~		~~1680~~	~~268~~	~~236~~	294		~~358~~		
" " " " "			~~1344~~	~~376~~		~~1430~~	~~1863~~	~~2640~~	370		~~449~~		
" " " " "													
" " " " "													
" " " " "													
" " " " "	Total -	5614	14 ~~22977~~	~~9449~~		~~32426~~	~~4148~~	~~3893~~	~~8044~~				
" " " " "			~~1459~~				~~255~~						
" " " " "			23670	10888		34008	4935	4781	9716		9716		
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UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19....

FORM 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	*Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars	
Footings Brought Forward from Page													
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