ASSESSMENT & TAX LIST

Boy River

1950

Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

....County, Minn., ... 1950.

To ...., Assessor of the .... of ....

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the .... of .... for the year 1950, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.

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

.... *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

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

WHEN LISTED AND ASSESSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipe lines, shall be listed with and assessed by the Commissioner of taxation. This subdivision shall not apply to the assessment of the products transported through the pipe lines nor to the lines of local commercial gas companies engaged primarily in the business of distributing gas to consumers at retail nor to pipe lines used by the owner thereof to supply natural gas or other petroleum products exclusively for such owner's own consumption and not for resale to others. On or before the fifteenth day of November, the commissioner shall certify to the auditor of each county, the amount of such personal property assessment against each company in each district in which such property is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located, without regard to where the principal or other place of business of the company may be located.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated, without regard to where the principal or other place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment of personal property with situs outside corporate limits of Villages, Cities, and Boroughs. Subdivision 1. Personal property of electric light and power companies, and other individuals and partnerships supplying electric light and power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs shall be listed and assessed in the district where situated, except as otherwise provided.

Subdivision 2. All transmission and distribution lines, and equipment attached thereto, having a fixed situs outside the corporate limits of villages, cities and boroughs, except distribution lines taxed as provided in Section 273.40 and 273.41, shall be listed with and assessed by the Commissioner of Taxation in the county where situated. The commissioner shall assess such property at the percentage of true and full value fixed by law; and, on or before the fifteenth day of November, shall certify to the auditor of each county in which such property is located the amount of the assessment made against each company and person owning such property.

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

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

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

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

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

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

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

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

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

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

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

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

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

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty (50) per cent of its true and full value. ***

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

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

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

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

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

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

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

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

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

The forms in this book are prescribed for the 1950 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Personal

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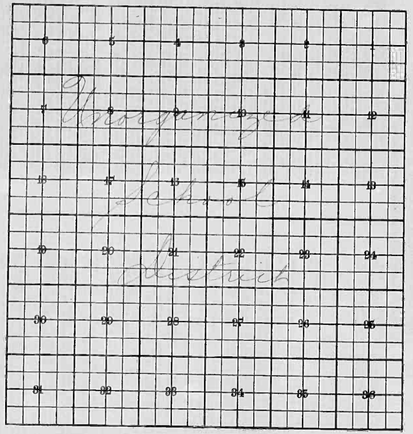
For Convenience of Auditor in Showing Boundaries of School Districts

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



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the _____ of _____ in the County of _____ for the Year Ending May 1, 1950.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ½ Mill per Bushel (Dollars, Cts.)	Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of ½ Mill Per Bushel (Dollars, Cts.)	★ Total Tax (Dollars, Cts.)	REMARKS

Note ★ Assessors will not fill these Columns

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1950

FORM 2 (Will be typed, if possible)

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acre: Acres	No. of Acre: 10ths	FOR WHAT PURPOSE USED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: Rural Tenantry Machinery 33⅓%	All Other 40%	REMARKS
Township of Bay River Wards of Eagle Lake at the N.E. corner of Lake		29	110	27	1	—		10	-0-		10	3.3		

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1950

FORM 2

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: Tenths	FOR WHAT PURPOSE USED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements. Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	ASSESSED VALUATIONS: Rural Including Machinery 33⅓%	All Other 40%	REMARKS

SUMMARY OF TAX COLLECTION

Original Levy	$ 2775.12	
Additions	$ —	
		$
Abatements	$ —	
		$

COLLECTIONS

March Settlement	$ 575 46	
June Settlement	$ 1089 67	
November Settlement	$ 524.04	
January Settlement	$ 68.54	$ 2277.71
		$
Over Collected	$ —	
Under Collected	$ —	
Delinquent	$ 497.41	$ 497.41
Total		$ 2775.12

Personal

Assessor's Return

FORM 2 [illegible]

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1951, of L. E. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Boy River in said County for the year A. D. 1950, as specified above and amounting to ..... 100 Dollars

Paul D. Jewell
County Treasurer.
E. C. S.

Office of County Treasurer, Cass County, Minnesota

..... 195

To L. E. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Boy River in said County for the year 1950, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully,

.....
County Treasurer.

Auditor's Office, Cass County, Minnesota

I, ... Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the ..... of ..... for the year 1950.

WITNESS my hand and official seal, the ..... day of ..... 1951.

(SEAL) .....
County Auditor.

Auditor's Office, Cass County, Minnesota

..... 195.

I hereby certify that on the first Monday in January 1952, I received of ..... County Treasurer, the Tax List of the ..... of ..... in said County for the year 1950; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) .....
County Auditor.

Personal

Assessor's Return

FORM 2 MULTI-RATE SCHOOL DISTRICTS

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Town OF Bay River

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Valuation by School Districts: Agricultural Lands (Dollars)	Non-Agricultural Lands (Dollars)	Personal Property (Dollars)	Total Value of all Property except Money and Credits (Dollars)	Rate of State Taxes: Total Rate of State Tax (Mills)	Rate of County Taxes: Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. (Mills)	Pub. Emp. Ret. (Mills)	(Mills)	Total Rate of County Tax (Mills)
Twn	7872		3668	1654	H. 4.12	25.8	13.6	42.4	16.7	.4		98.9
					N. H. 4.40							
					8.52							

School District No.	Rate of County Taxes: Rev. (Mills)	R. & B. (Mills)	Drag Tax (Mills)	State Loan (Mills)	Fire Sal. (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)	Rate of School Taxes: Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation (Mills)	Pub. Emp. Ret. (Mills)	C. O. (Mills)	B. & Int. (Mills)	Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)
Twn	10.	15.	1.		10.	10.			46.4	1.	5.	50.		3.	.25	10.	5.		84.25	233.37
									46.4	1.	50.	50.		3.	.25	10.	5.		99.25	248.37

School District No.	Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)	Taxes Levied: Local 1 Mill and Special School Taxes by Districts: Local 1 Mill	Special	State Loan	Def.	Trans.	Pub. Emp. Ret.	C. O.	B. &	Total School Taxes	All Other Taxes: Funds	Rate	Amounts
Twn	84.25	233.37	717	11808		39360	2362	197	7872	3936	66072	State—Non-Homestead		2790
	99.25	248.37	367	11004		11340	110	92	3668	1134	36405	State—Homestead		4754
			1084	22812		57700	2462	289	11540	5770	102777	County Revenue		29778
												County Road and Bridge		15696
												County Welfare		4837
												Bonds and Interest		1975
												Public Employees Ret.		462
														11448
												Town Revenue		11642
												Town Road and Bridge		17013
												Town Drag		1154
												Town State Loan		
												Fire		11542
												Telephone		11542
														58973
												School Local 1 Mill		1154
												School Special		22812
												School State Loan		
												Deficiency		57700
												Tuition		
												Transportation		3462
												Public Emp. Ret.		289
												C. O.		11540
												B. & Int.		5770
														102777

Assessed Value Homestead	Rural	All Other	Personal Property	Total
	5179			5179
Non-Homestead	2683		3668	6351
Total	7872		3668	11540

Total Taxes Real Estate 1848.88
Pers. Prop. 926.74
Total 2775.12

Total Levy $2775.12

Total Number of Acres 500 A. 93

State of Minnesota, } ss
COUNTY OF CASS

I, L. C. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Town of Bay River, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1932.

Witness my hand and official seal, this 1st day of December A. D. 1932.

L. C. Peterson
County Auditor.

SEAL

Assessor's Return

FORM 2

NAMES OF OWNERS

COLLECTIONS OF TAXES OF 195 0, Town OF Bay River, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 58	JUNE SETTLEMENT 19 58	NOV. SETTLEMENT 19 58	Amount Collected from Nov. 1st to First Monday in Jan. 19 59	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19
State—Non-Homestead,	880	989	417	60					
State—Homestead,	983	880	905	116					
County Revenue,	6156	117 93	5666	729					
County Road and Bridge,	3245	6406	2987	384					
County Welfare,	10146	193 48	9312	1198					
County Bond and Interest,	3784	964	3468	472					
Dist Emp Ret	95	183	78	11					
Town Revenue,	2386	4563	2196	283					
Town Road and Bridge,	3579	6845	3294	424					
Town Drag,	237	456	220	28					
Town State Loan,									
Fire Patrol	2386	4563	2196	283					
Id	2386	4563	2196	283					
School Local 1 Mill,	238	456	224	29					
School Special,	6357	8376	4050	626					
School State Loan,									
Deficiency	11730	22816	10981	1412					
Tuition									
Transportation	716	1369	659	85					
Dist Emp Ret	57	4715	55	7					
60	2386	4563	2196	282					
B + I	1192	2282	1098	142					
	545 46	1089 67	524 84	6854					

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp	Defic	Dist Emp Ret	60	B+I	TOTALS
MARCH SETTLEMENT	School District No. A-Un	38	568		114	1895	09	379	189	3172
	Na Un	201	6081		602	10035	50	3007	1003	19917
	Totals	239	6589		716	11930	59	2386	1192	23611
JUNE SETTLEMENT	School District No. A Un	354	5316		1063	17716	89	3543	1772	29853
	Na Un	102	3060		306	5100	26	1020	510	10124
	Totals	456	8376		1369	22816	115	4563	2282	39977
NOVEMBER SETTLEMENT	School District No. A Un	169	2536		507	8457	42	1691	845	14244
	Na Un	51	1514		152	2527	13	505	253	5015
	Totals	220	4050		659	10981	55	2196	1098	19259
NOVEMBER to JANUARY	School District No. A Un	15	221		44	735	04	147	74	1240
	Na Un	14	405		41	677	03	135	68	1343
	Totals	29	626		85	1412	07	282	142	2583
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

Form 5CD

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

Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. of Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Min.	No. School District	Information Required by Tax Law	Information Required by Tax Law	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		Sold less 3.5 acres ~~NW¼ of NE¼~~	1	143	27			Un														
2			NW¼ of NE¼																				
3	U. S. of America		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	U. S. of America		NE¼ of NW¼																				
7	U. S. of America		NW¼ of NW¼																				
8	U. S. of America		SW¼ of NW¼																				
9	Ernest L. Baker		SE¼ of NW¼				40		No			120			120		40				40		
10																							
11	" "		NE¼ of SW¼				40		"			120			120		40				40		
12	U. S. of America		NW¼ of SW¼																				
13	U. S. of America		SW¼ of SW¼																				
14	U. S. of America		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	U. S. of America		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							
							80					240			240		80				80		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. (4) Rate 22 Mills	District No. ..... State ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.4 Mills	Special Taxes	Total Taxes		Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9			40					934	18		952	9	PAID IN FULL	APR 2 2 1951	4880		952								
10												10													
11			40					934	18		952	11	PAID IN FULL	APR 2 2 1951	4880		952								
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
		Nil	80					1868	36		1904						1904								

Form SCD

Assessment Roll and Tax List of Real Property in the Town of Bay River Cass County, Minnesota, for Taxes for the Year 1950.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Individual Homestead Tax or No	Individual Equalized Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Valuation (Dollars)
U. S. of America		1	~~N½ of NE¼~~ Lot 1	2	143	27			4m														
U. S. of America		2	~~NW¼ of NW¼~~ } Lot 2																				
		3	~~SW¼ of NW¼~~																				
U. S. of America		4	SE¼ of NE¼																				
		5																					
		6	NE¼ of NW¼																				
State of Minnesota		7	~~NW¼ of NW¼~~ Lot 3																				
U. S. of America		8	~~SW¼ of NW¼~~ Lot 4																				
		9	SE¼ of NW¼																				
		10																					
U. S. of America		11	NE¼ of SW¼																				
U. S. of America		12	~~NW¼ of SW¼~~ Lot 5																				
U. S. of America		13	SW¼ of SW¼																				
U. S. of America		14	SE¼ of SW¼																				
		15																					
U. S. of America		16	NE¼ of SE¼																				
U. S. of America		17	NW¼ of SE¼																				
U. S. of America		18	SW¼ of SE¼																				
U. S. of America		19	SE¼ of SE¼																				
		20																					

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1951 ($ cts.)	June Settlement 1951 ($ cts.)	Penalty ($ cts.)	November Settlement 1951 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1952 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1952 ($ cts.)	Total Delinquent, Tax and Penalty ($ cts.)	Remarks
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1950.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No.	Indicate Agricultural Tax or No.	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Valuation Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE ¼ of NE ¼	3	143	27			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	U. S. of America		~~NE ¼ of SW ¼~~ Lot 10																				
12	Adolph & John Peterson		~~NW ¼ of SW ¼~~ Lot 11				44	25	Na			72			72	24					24		
13	U. S. of America		SW ¼ of SW ¼																				
14	U. S. of America		SE ¼ of SW ¼																				
15																							
16	U. S. of America		~~NE ¼ of SE ¼~~ Lot 8																				
17	U. S. of America		~~NW ¼ of SE ¼~~ Lot 9																				
18	U. S. of America		SW ¼ of SE ¼																				
19	U. S. of America		SE ¼ of SE ¼																				
20																							
							44	25				72			72	24					24		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. / Rate ___ Mills	Dollars	District No. / Rate ___ Mills	Dollars	District No. / Rate ___ Mills	Dollars	District No. / Rate ___ Mills	Dollars	District No. / Rate ___ Mills	Dollars	Tot Rebilling Rate Homestead ___ Mills	$ cts.	State Tax on Non-Homestead 4.4 Mills	$ cts.	SPECIAL TAXES	$ cts.	TOTAL TAXES	$ cts.		PAID	WHEN PAID	Number of Receipt	March Settlement 1951	$ cts.	June Settlement 1951	$ cts.	Penalty	$ cts.	November Settlement 1951	$ cts.	Penalty	$ cts.	Collections to First Monday in January 1952	$ cts.	Penalty	$ cts.	Delinquent on First Monday in January 1952	$ cts.	Total Delinquent Tax and Penalty	$ cts.	REMARKS
1																				1																										
2																				2																										
3																				3																										
4																				4																										
5																				5																										
6																				6																										
7																				7																										
8																				8																										
9																				9																										
10																				10																										
11																				11																										
12	SOLD FOR TAXES		24									560		10				570		12																							570			
13																				13																										
14																				14																										
15																				15																										
16																				16																										
17																				17																										
18																				18																										
19																				19																										
20																				20																										
			24									560		10				570																									570			

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1950.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hds.	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Land Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE ¼ of NE ¼	4	143	27			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 11				32			No		62			62		20				20		
12	" " "		~~NW ¼ of SW ¼~~ Lot 12				37			"		84			84		28				28		
13	U. S. of America		SW ¼ of SW ¼																				
14	Herman Storhaug		SE ¼ of SW ¼				40			"		201 ~~351~~	Bldg. Rd. Bldg.		201 ~~351~~		67 ~~117~~				67 ~~117~~		
15																							
16	Adolph & John Peterson		~~NE ¼ of SE ¼~~ Lot 9				48 50			"		102			102		34				34		
17	" " "		~~NW ¼ of SE ¼~~ Lot 10				52			"		600	108 90		708 690		236 230				236	230	
18	Herman Storhaug		SW ¼ of SE ¼				40			"		78			78		26				26		
19	U. S. of America		SE ¼ of SE ¼																				
20																							
							251 50					1125	108 90		1233 1215		411 405				405	411	

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. Non Rate 233.60 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 4.4 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to Date Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11	SOLD FOR TAXES		20					46	18		4 74											4 74	
12	SOLD FOR TAXES		28					65	12		6 66											6 66	
13																								
14	SOLD FOR TAXES		67					156	30		15 92	PAID IN FULL	MAY 31 1951	10702		15 92							
15																								
16	SOLD FOR TAXES		34					79	14		8 08											8 08	
17	SOLD FOR TAXES		236					58 06	10 4		56 10											56 10	
18	SOLD FOR TAXES		26					6 06	12		6 18	PAID IN FULL	MAY 31 1951	10703		6 18							
19																								
20																								
		1 2	411					95 88	1 80		97 68					22 10						75 58	

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Bog River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax as Yes	Indicate Agricultural Tax as Yes	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	5	143	27		2														
2			NW¼ of NE¼																			
3	U. S. of America		Lot 8 less 6 acr. ~~SW¼ of NW¼~~																			
4	Albert Wall		~~SW¼ of NW¼~~ Lot 9				14 50		Yes		140	240 200		380 340	76 68					68	76	
5																						
6			NE¼ of NW¼																			
7			NW¼ of NW¼																			
8			SW¼ of NW¼																			
9			SE¼ of NW¼																			
10																						
11	U. S. of America		~~NW¼ of SW¼~~ Lot 7																			
12	U. S. of America		~~NW¼ of SW¼~~ Lot 6																			
13	U. S. of America		SW¼ of SW¼																			
14	U. S. of America		SE¼ of SW¼																			
15																						
16	Albert Wall		NE¼ of SE¼				40		"		80			80	16					16		
17	U. S. of America		NW¼ of SE¼																			
18	U. S. of America		SW¼ of SE¼																			
19	U. S. of America		SE¼ of SE¼																			
20																						
							54 50				220	240 280		460 420	92 84					84	92	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 23 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.6 ..... Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	Mar. Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collection on First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1												
2												2												
3												3												
4		2	76					12 72			12 72	4	PAID IN FULL MAY 31 1951	1182		12 72								
5												5												
6												6												
7												7												
8												8												
9												9												
10												10												
11												11												
12												12												
13												13												
14												14												
15												15												
16		2	16					3 74			3 74	16	PAID IN FULL MAY 31 1951	1182		3 74								
17												17												
18												18												
19												19												
20												20												
		2	92					21 46			21 46					21 46								

Form 3CD

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

	IN WHOSE NAME ASSESSED.	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Blks	No. School District	Indicate Homestead Tax or Ba	Indicate Agricultural Tax or Ba	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $1,000 20%	Over $1,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $1,000 25%	Over $1,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE¼ of NE¼	6	143	27			Un														
2	State of Minnesota		~~NW¼ of NW¼~~ Lot 2																				
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	Lena & Emil Vogel		Lot 9 less 34 acc. to U.S.				7.50		1/0			24			24		8				8		
11			NE¼ of SW¼																				
12			NW¼ of SW¼																				
13			SW¼ of SW¼																				
14			SE¼ of SW¼																				
15	U. S. of America		34 acs. of Lot 9																				
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18	Lena & Emil Vogel		~~Lot 8 less 12 acs. to U.S.~~				21					42			42		14				14		
19	State of Minnesota		~~Lot 7~~																				
20																							
							28.50					66			66		22				22		

Cass County, Minnesota, for Taxes for the Year 1950.

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 1 Rate 22 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$1 cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10			8					186	24		190	10											190 of 209		
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18			14					326	06		332	18											332 of 365		
19												19													
20												20													
		12	22					512	14		522												522		

Form 3CD

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicates Homestead Tax or No	Indicates Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by Board of Review	FINAL EQUALIZED VALUE
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE¼ of NE¼	7	143	27			Un														
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	U. S. of America		NE¼ of NW¼																				
7	Fred W. Anderson		~~NW¼ of NW¼~~ Lot 1				27	80	Ne			204	30 / 24	234 / 228			78 / 76				76	78	
8	Otto K. Olson		~~SW¼ of NW¼~~ Lot 2				28	48	of			183	332 / 277	515 / 460	103 / 92						92	103	
9	" "		SE¼ of NW¼				40		"			80		80	16						16		
10	" "		N½ of Lot 3				14	58	"			30		30	6						6		
11	George Carlberg		NE¼ of SW¼				40		"			90		90	18						18		
12	Marvin & Stella Marie Nelson		~~S½ of Lot 3~~ ~~NW¼ of SW¼~~				14	58	Ne			30		30			10				10		
13	" "		~~SW¼ of SW¼~~ Lot 4				27	89	"			60		60			20				20		
14	George Carlberg		SE¼ of SW¼				40		Ne			90		90	18						18		
15																							
16	U. S. of America		NE¼ of SE¼																				
17	Geo. Carlberg		NW¼ of SE¼				40		"			80		80	16						16		
18	" "		SW¼ of SE¼				40		"			380	385 / 320	765 / 700	153 / 140						140	153	
19	" "		SE¼ of SE¼				40		"			110		110	22						22		
20																							
							355	28				1337	747 / 621	2084 / 1958	352 / 328		108 / 106				434	460	

Cass County, Minnesota, for Taxes for the Year 1950.

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 2 Rate 29.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 44 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collection in First Monday in January 1952	Penalty	Delinquent as First Monday in January 1952	Total Delinquent Tax Incl Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2																								
3																								
4																								
5																								
6												2nd Half Paid	OCT 1 1951	12670										
7			78					1220	34 4		1254	1st Half Paid	MAY 2 1951	12389		627		627						
8	SOLD FOR TAXES		103					2402			2402											2402	2642	
9	SOLD FOR TAXES		16					374			374											374	411	
10	SOLD FOR TAXES		6					140			140											140	154	
11	SOLD FOR TAXES		18					420			420											420		
12			10					234	04 4		238	PAID IN FULL	AUG 2 2 1951	12133				238						
13			20					466	08 4		474	PAID IN FULL	AUG 2 2 1951	12133				474						
14	SOLD FOR TAXES		18					420			420											420		
15																								
16																								
17	SOLD FOR TAXES		16					374			374											374		
18	SOLD FOR TAXES		153					3570			3570											3570		
19	SOLD FOR TAXES		22					514			514											514		
20																								
		852 / 712	108 / 460					10734	46		10780					907		1639				8141		

Personal

Form 5CD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Min	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Land Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Min				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE¼ of NE¼	8	143	27			Un														
2	Robert E. Wolcke		NW¼ of NE¼				40			Yes		80			80	16					72		
3	U. S. of America		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	Robert E. Wolcke		NE¼ of NW¼				40			n		442	53 43		495 415	99					97		99
7	U. S. of America		NW¼ of NW¼																				
8	U. S. of America		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	State of Minnesota		NW¼ of SW¼																				
13	State of Minnesota		SW¼ of SW¼																				
14	State of Minnesota		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							
							80					522	53 43		575 565	115 113					113		115

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Dollars	District No. 1 (2) Rate 99 / 16.5 Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.4 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collected to First Monday in January 1952	Penalty	Delinquent as First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																														
2				1 16								374			374	PAID IN FULL	OCT	3	1951	12376				374	12					
3																														
4																														
5																														
6				1 99								2310			2310	PAID IN FULL	OCT	3	1951	12376				231 10	11					
7																														
8																														
9																														
10																														
11																														
12																														
13																														
14																														
15																														
16																														
17																														
18																														
19																														
20																														
				1 115								2684			2684									2684						

Form 5CD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead Tax by Yes	Indicate Equivalent Homestead Tax by Yes	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000	Rural: Over $4,000 and Non-Homestead	All Other: Homestead Up to $4,000	All Other: Over $4,000 and Non-Homestead	All Other: Machinery Permanently Attached to Real Estate	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE¼ of NE¼	9	143	27			Un														
2	Herman Storhoug		NW¼ of NE¼				40			No		356	67 55		423 411		141 137					137	141
3	State of Minnesota		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	U. S. of America		NE¼ of NW¼																				
7	U. S. of America		NW¼ of NW¼																				
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	State of Minnesota		NW¼ of SW¼																				
13	U. S. of America		SW¼ of SW¼																				
14	U. S. of America		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	State of Minnesota		NW¼ of SE¼																				
18	U. S. of America		SW¼ of SE¼																				
19	State of Minnesota		SE¼ of SE¼																				
20																							
							40					356	67 55		423 411		141 137					137	141

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 27 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 6.4 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2	SOLD FOR TAXES		141					32 90	62		3352	PAID IN FULL	MAY 31 1951	10702		3352								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
			141					32 90	62		3352					3352								

Form 3CD

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax Deferred by X	Indicate Agricultural Land by X	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by Board of Tax Review (Dollars)	Final Equalized Value (Dollars)
	State of Minnesota		1	NE¼ of NE¼	10	143	27			Un														
	Winfield R. Nelson		2	NW¼ of NE¼				40		Ro			84			84		28				28		
	" "		3	SW¼ of NE¼				40		"			84			84		28				28		
	" "		4	SE¼ of NE¼				40		"			108			108		36				36		
			5																					
	U. S. of America		6	NE¼ of NW¼																				
	U. S. of America		7	NW¼ of NW¼																				
	U. S. of America		8	SW¼ of NW¼																				
	U. S. of America		9	SE¼ of NW¼																				
			10																					
	U. S. of America		11	NE¼ of SW¼																				
	U. S. of America		12	NW¼ of SW¼																				
	State of Minnesota		13	SW¼ of SW¼																				
	State of Minnesota		14	SE¼ of SW¼																				
			15																					
	U. S. of America		16	NE¼ of SE¼																				
	Winfield R. Nelson		17	NW¼ of SE¼				40		Ro			84			84		28				28		
	U. S. of America		18	SW¼ of SE¼																				
	State of Minnesota		19	SE¼ of SE¼																				
			20																					
								160					360			360		120				120		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Dollars	District No. 6 Rate 22.27 Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	Tax including State Homestead ..... Mills	$ cts.	State Tax on Non-Homestead 4.4 Mills	$ cts.	Special Taxes $ cts.	Total Taxes $ cts.		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1951 $ cts.	June Settlement 1951 $ cts.	Penalty $ cts.	November Settlement 1951 $ cts.	Penalty $ cts.	Collections to First Monday in January 1952 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1951 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1																1														
2	SOLD FOR TAXES			28							6 54		12		6 66	2												6 66		
3	SOLD FOR TAXES			28							6 54		12		6 66	3												6 66		
4	SOLD FOR TAXES			36							8 40		16		8 56	4												8 56		
5																5														
6																6														
7																7														
8																8														
9																9														
10																10														
11																11														
12																12														
13																13														
14																14														
15																15														
16																16														
17	SOLD FOR TAXES			28							6 54		12		6 66	17												6 66		
18																18														
19																19														
20																20														
			72	120							28 12		60		28 84													28 84		

Form SCD

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town of Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
	U. S. of America		1 NE¼ of NE¼	11	143	37																	
	U. S. of America		2 NW¼ of NE¼																				
	U. S. of America		3 SW¼ of NE¼																				
	U. S. of America		4 SE¼ of NE¼																				
			5																				
	U. S. of America		6 NE¼ of NW¼																				
	U. S. of America		7 NW¼ of NW¼																				
	U. S. of America		8 SW¼ of NW¼																				
	U. S. of America		9 SE¼ of NW¼																				
			10																				
	U. S. of America		11 NE¼ of SW¼																				
	U. S. of America		12 NW¼ of SW¼																				
	U. S. of America		13 SW¼ of SW¼																				
	U. S. of America		14 SE¼ of SW¼																				
			15																				
	U. S. of America		16 NE¼ of SE¼																				
	U. S. of America		17 NW¼ of SE¼																				
	State of Minnesota		18 SW¼ of SE¼																				
	State of Minnesota		19 SE¼ of SE¼																				
			20																				

	SOLD FOR TAXES	VALIDATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1951 ($ cts.)	June Settlement 1951 ($ cts.)	Penalty ($ cts.)	November Settlement 1951 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1952 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1952 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1												
2												2												
3												3												
4												4												
5												5												
6												6												
7												7												
8												8												
9												9												
10												10												
11												11												
12												12												
13												13												
14												14												
15												15												
16												16												
17												17												
18												18												
19												19												
20												20												

Form 5CD

Assessment Roll and Tax List of Real Property in the town of Boy River, Cass County, Minnesota, for Taxes for the Year 1950.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate real estate Tax or Sp.	Indicate real estate Tax or Re	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 incl. Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE.		SOLD FOR TAXES	VALIDATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax including State Homestead Mills	State Tax on Non-Homestead ... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS
								Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
	State of Minnesota		1	NE ¼ of NE ¼	18	143	27			Un															1													1												
	U. S. of America		2	NW ¼ of NE ¼																					2													2												
	U. S. of America		3	SW ¼ of NE ¼																					3													3												
	U. S. of America		4	SE ¼ of NE ¼																					4													4												
			5																						5													5												
	U. S. of America		6	NE ¼ of NW ¼																					6													6												
	U. S. of America		7	NW ¼ of NW ¼																					7													7												
	U. S. of America		8	SW ¼ of NW ¼																					8													8												
	U. S. of America		9	SE ¼ of NW ¼																					9													9												
			10																						10													10												
	U. S. of America		11	NE ¼ of SW ¼																					11													11												
	U. S. of America		12	NW ¼ of SW ¼																					12													12												
	State of Minnesota		13	SW ¼ of SW ¼																					13													13												
	U. S. of America		14	SE ¼ of SW ¼																					14													14												
			15																						15													15												
	U. S. of America		16	NE ¼ of SE ¼																					16													16												
	U. S. of America		17	NW ¼ of SE ¼																					17													17												
	U. S. of America		18	SW ¼ of SE ¼																					18													18												
	U. S. of America		19	SE ¼ of SE ¼																					19													19												
			20																						20													20												

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Units	Sec. School District	Indicates land assessed for taxes or not	Indicates land assessed for taxes or not	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE ¼ of NE ¼	13	143	27			Unc														
2	U. S. of America		NW ¼ of NE ¼																				
3	State of Minnesota		SW ¼ of NE ¼																				
4	U. S. of America		SE ¼ of NE ¼																				
5																							
6	State of Minnesota		NE ¼ of NW ¼																				
7	State of Minnesota		NW ¼ of NW ¼																				
8	State of Minnesota		SW ¼ of NW ¼																				
9	State of Minnesota		SE ¼ of NW ¼																				
10																							
11	State of Minnesota		NE ¼ of SW ¼																				
12	State of Minnesota		NW ¼ of SW ¼																				
13	U. S. of America		SW ¼ of SW ¼																				
14	U. S. of America		SE ¼ of SW ¼																				
15																							
16	U. S. of America		NE ¼ of SE ¼																				
17	State of Minnesota		NW ¼ of SE ¼																				
18	Glenn & Bernetta Shaw		SW ¼ of SE ¼				40		Gyd			80			80	16					16		
19	" " "		SE ¼ of SE ¼				40		"			342	78 63		405	81					81	94	
20																							
							80					422	78 63		500 485	100 97					97	100	

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. Dist. No. 27 Rate 25.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead	State Tax on Non-Homestead 4.4 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18	SOLD FOR TAXES	$ 16						374			374											374		
19	SOLD FOR TAXES	$ 84						1960			1960											1960		
20																								
		$ 100						2334			2334											2334		

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

		Description of Property							True and Full Valuations				Assessed Valuations																							
													Rural				All Other																			
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Sch.	Indicate Homes used for Tax or Rg	Indicate Agricultural Tax or Rg	Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Personality Assessed as Real Estate (Dollars)	Total True and Full Value (Dollars)	Homestead Up to $4,000 20% (Dollars)	Over $4,000 and Non-Homestead 33⅓% (Dollars)	Homestead Up to $4,000 25% (Dollars)	Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
State of Minnesota		1	NE¼ of NE¼	14	143	27		Un															
State of Minnesota		2	NW¼ of NE¼																				
State of Minnesota		3	SW¼ of NE¼																				
State of Minnesota		4	SE¼ of NE¼																				
		5																					
State of Minnesota		6	NE¼ of NW¼																				
U. S. of America		7	NW¼ of NW¼																				
U. S. of America		8	SW¼ of NW¼																				
U. S. of America		9	SE¼ of NW¼																				
		10																					
State of Minnesota		11	NE¼ of SW¼																				
U. S. of America		12	NW¼ of SW¼																				
State of Minnesota		13	SW¼ of SW¼																				
State of Minnesota		14	SE¼ of SW¼																				
		15																					
State of Minnesota		16	NE¼ of SE¼																				
State of Minnesota		17	NW¼ of SE¼																				
State of Minnesota		18	SW¼ of SE¼																				
State of Minnesota		19	SE¼ of SE¼																				
		20																					

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation						Tax including State Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipts	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	..... Mills ($ cts.)	..... Mills ($ cts.)	($ cts.)	($ cts.)			Month Day Year		($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													

Form 5CD

Assessment Roll and Tax List of Real Property in the town of Boy River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / Min.)	No. School District	Individually Assessed Tax Yes	Individually Assessed Tax No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		4 NE¼ of NE¼	15	143	27		Un														
2	State of Minnesota		3 W½ of NW¼ of NE¼																			
3	State of Minnesota		3 SW¼ of NE¼																			
4	State of Minnesota		4 SE¼ of NE¼																			
5	U. S. of America		6 E½ of NW¼ of NE¼																			
6	State of Minnesota		6 NE¼ of NW¼																			
7	State of Minnesota		7 NW¼ of NW¼																			
8	State of Minnesota		8 SW¼ of NW¼																			
9	U. S. of America		9 SE¼ of NW¼																			
10																						
11	U. S. of America		11 NE¼ of SW¼																			
12	State of Minnesota (cont. to Benovent & Alma Hare)		12 NW¼ of SW¼				40	Bed			80			80	16					16		
13	State of Minnesota (" ")		13 SW¼ of SW¼				40				120	500		620	124					124	144	
14	U. S. of America		14 SE¼ of SW¼																			
15																						
16	U. S. of America		16 NE¼ of SE¼																			
17	U. S. of America		17 NW¼ of SE¼																			
18	State of Minnesota		18 SW¼ of SE¼																			
19	State of Minnesota		19 SE¼ of SE¼																			
20																						
							80				200	600		800	160					140	160	

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 6.6 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections in Full Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12	Sold	$16						3.74			3.74	Tax Not Paid	MAY 31 1951	1010		1.87						1.87		1.87 ✓ 2.06
13	Sold	$144						33.6			33.6	Tax Not Paid	MAY 31 1951	1010		16.80						16.80		14.80 ~~26.40~~
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		$160						37.34			37.34					18.67						18.67		

Form SCD

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

		Description of Property						True and Full Valuations				Assessed Valuations										
												Rural		All Other								
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Individual Tax or No.	Individual Tax or No.	Land Exclusive of Structures Used for Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
State of Minnesota	1		NE¼ of NE¼	16	143	27		Un														
U. S. of America	2		NW¼ of NE¼																			
U. S. of America	3		SW¼ of NE¼																			
State of Minnesota	4		SE¼ of NE¼																			
	5																					
U. S. of America	6		NE¼ of NW¼																			
State of Minnesota	7		NW¼ of NW¼																			
State of Minnesota	8		SW¼ of NW¼																			
U. S. of America	9		SE¼ of NW¼																			
	10																					
State of Minnesota	11		NE¼ of SW¼																			
State of Minnesota	12		NW¼ of SW¼																			
Vernon Ringstrom	13		SW¼ of SW¼				40		26		84			84		28				28		
State of Minnesota	14		SE¼ of SW¼																			
	15																					
State of Minnesota	16		NE¼ of SE¼																			
State of Minnesota	17		NW¼ of SE¼																			
State of Minnesota	18		SW¼ of SE¼																			
State of Minnesota	19		SE¼ of SE¼																			
	20																					
							40				84			84		28				28		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation						Tax including State Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1951	May Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		District No. ..... Rate ..... Mills	District No. Clw Rate 22.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills							Month Day Year											
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13			28					6 54	12		6 66	13	PAID IN FULL	MAY 23 1951	8481		6 66								
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
		28	28					6 54	12		6 66						6 66								

Form 3CD

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

		Description of Property						True and Full Valuations				Assessed Valuations								
												Rural		All Other						
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres, 100ths)	No. School District	Indicate Homestead Tax as Ho	Indicate Non-Homestead Tax as No	Land Exclusive of Structures Or Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres				Dollars	Dollars	Dollars	Dollar	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
U. S. of America		1	NE¼ of NE¼	17	143	27																
U. S. of America		2	NW¼ of NE¼																			
State of Minnesota		3	SW¼ of NE¼																			
State of Minnesota		4	SE¼ of NE¼																			
		5																				
U. S. of America		6	NE¼ of NW¼																			
U. S. of America		7	NW¼ of NW¼																			
U. S. of America		8	SW¼ of NW¼																			
State of Minnesota		9	SE¼ of NW¼																			
		10																				
U. S. of America		11	NE¼ of SW¼																			
U. S. of America		12	NW¼ of SW¼																			
U. S. of America		13	SW¼ of SW¼																			
U. S. of America		14	SE¼ of SW¼																			
		15																				
U. S. of America		16	NE¼ of SE¼																			
U. S. of America		17	NW¼ of SE¼																			
U. S. of America		18	SW¼ of SE¼																			
U. S. of America		19	SE¼ of SE¼																			
		20																				

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation					Tax including State Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes		Paid	When Paid			Number of Receipt	March Settlement 1949	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	..... Mills					Month	Day	Year											
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1														
2												2														
3												3														
4												4														
5												5														
6												6														
7												7														
8												8														
9												9														
10												10														
11												11														
12												12														
13												13														
14												14														
15												15														
16												16														
17												17														
18												18														
19												19														
20												20														

Form-SCD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Individual Homestead Tax or No	Individual Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Emil & Lena Vogel		1 NE¼ of NE¼	18	143	27	40	Unorg	Yes		160			160	32					32		
	Emil Vogel	"	2 NW¼ of NE¼				40		"		460	420		880	176							
	U. S. of America		3 SW¼ of NE¼									550		110	182					162	176	
	U. S. of America		4 SE¼ of NE¼																			
			5																			
	Walter Nelson		6 NE¼ of NW¼				40		"		110			110	22					22		
	" "		7 ~~Lot 1 less W½ of E½ (7.65 acs) NW¼ of NW¼~~				22.95		"		460	630		890	178							
	Marie Sonju		8 ~~27.64 acs of Lots NE¼ of NW¼~~				27.64		"		110	525		785	157					157	178	
			9 ~~" " SE¼ of NW¼~~								110			110	22					22		
	Mary Melrose Dean		10 ~~N. 43.84 acs. of Lot 2 + of SE¼ of NW¼~~				43.84		No		332	81		413		121				119	121	
	State of Minnesota		11 NE¼ of SW¼									25		357		119						
	Marie Sonju		12 ~~NW¼ of SW¼~~ Lot 3				32.36		Yes		270	120		390	78					78		
	Oscar H. & Doris J. Ellison		13 ~~SW¼ of SW¼~~ Lot 4				33.24		"		90	100		370	74					74		
	Harry & Caroline Heuring		14 SE¼ of SW¼				40		"		85			90	18					18		
	Walter L. Nelson		15 W½ of E½ of Lot 1				7.65		"		20			85	17					17		
	U. S. of America		16 NE¼ of SE¼											20	4					4		
	Harry L. Heuring		17 NW¼ of SE¼				40		"		90			90	18					18		
	" "		18 SW¼ of SE¼				40		"		510	210		720	144							
	U. S. of America		19 SE¼ of SE¼									285		865	173					173	184	
			20																			
							407.68				2567	1541 1285		4108 3152	749	121				818	870	

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills	Digest	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax Including State Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			32					7.46			7.46	2nd Half Paid	OCT 31 1951	14465										
												1st Half Paid	MAY 31 1951	8565		3.73		3.73						
2			176					41.06			41.06	2nd Half Paid	OCT 31 1951	14465										
												1st Half Paid	MAY 31 1951	8565		20.53		20.53						
3																								
4																								
5																								
6			22					5.14			5.14	PAID IN FULL	MAR 12 1951	4252		5.14								
7			178					41.52			41.52	PAID IN FULL	MAR 12 1951	4252		41.52								
8			22					5.14			5.14												5.14 & 5.65	
9																								
10	SOLD FOR TAXES		121					28.22	.54		28.76												28.76	
11																								
12	SOLD FOR TAXES		78					18.20			18.20	2nd Half Paid	OCT 31 1951	15331									18.20	
13			18					4.20			4.20	1st Half Paid	MAY 31 1951	8429		2.10		2.10						
14			17					3.96			3.96	PAID IN FULL	MAY 31 1951	8429		3.96								
15			4					.94			.94	PAID IN FULL	MAR 12 1951	4252		.94								
16																								
17			18					4.20			4.20	PAID IN FULL	MAY 31 1951	8429		4.20								
18			184					42.92			42.92	PAID IN FULL	MAY 31 1951	8429		42.92								
19																								
20																								
		749 / 121 / 870						20.96	.54		20.50					125.01		26.36					57.10	

Form 5CD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000	Rural: Over $4,000 and Non-Homestead	All Other: Homestead Up to $4,000	All Other: Over $4,000 and Non-Homestead	All Other: Machinery Permanently Attached to Real Estate	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Nellie Scherman		NE¼ of NE¼	19	142	27	35	Leg	Yes		90			90	18					18		470
2	Geo. Russell & Bertha Campbell		NW¼ of NE¼				40 25	"	"		90			90	18					18		
3	" "		SW¼ of NE¼				40 32	"			80			80	16					16		
4	Nellie Scherman		SE¼ of NE¼				40 41	"			340	540		880	176					176		4106
5	State of Minnesota		8.95 acs. of SW¼ of NW¼ on E. side of Ry.								348	438		790	158					158	126	
6	Louis W. Campbell		Easement 45.41 acs. of NW¼ ~~NE¼ of NW¼~~				45 91	"			380	455		835	167					167		
7	Oscar S. & Doris J. Elison		easement 41.40 acs. of NW¼ N. of Ry.				41 40	"			420	340		760	152					152	167	
8	Louis W. Campbell		See Ry. ~~NW¼ of NW¼~~								420	420		840	168					168		
9			contract 50 acs. of NW¼ ~~SW¼ of NW¼~~				50	"			120	650		770	154					154	168	
10			SE¼ of NW¼																			
11	" "		all E. of Ry. of Lot 3 & of NE¼ of SW¼				29 08	"			70			70	14					14		
12	Fred W. Anderson		all W. side part of NE¼ of SW¼ & of Lot 3 W. ~~NW¼ of NW¼~~ of Ry.				45 24	9			330	247		585		195				195		
13			NW¼ of SW¼					10			330	205		535		181				181	195	
14	U. S. of America		~~SW¼ of SW¼~~ Lot 4																			
15	Ray E. Mix	Pierce & Elliott	all SE¼ of SW¼ lying SW of																			
16	State of Minnesota		Ry. Rd. Way ~~SW¼ of SW¼~~				37 97				291			291		97				97		
17			that part of SE¼ of SW¼																			
18			lying NE of Rd. Way.																			
19	Mike A. Scherman		NE¼ of SE¼				40 68		Yes		90			90	18					18		
20	State of Minnesota		NW¼ of SE¼																			
21	Ashley C. Anderson	(Alfred Anderson)	SW¼ of SE¼ See Ry.				37 85	9			84			84		28				28		
22	Alfred Anderson		SE¼ of SE¼				40 83	"			324	42		366		122				122		
23												30		360		120				120		
24																						
							524 94				2717	1704 / 1421		4421 / 4138	619 / 572	442 / 426				998	1061	8046

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax Including State Homestead ... Mills	State Tax on Non-Homestead ... Mills	Special Taxes	Total Taxes	Receipt No.	When Paid: Month Day Years	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Equality	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax Bill Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	SOLD FOR TAXES	H 18					42			42		JUL 20 1951	11375									470	
2		H 18					42			42	2	1st Half Paid MAY 31 1951	11277		21		21						
3		H 18					37			37	3	JUL 10 1951 / 1st Half Paid MAY 31 1951	11375 / 11277		18		18						
4	SOLD FOR TAXES	H 176					41 06			41 06	4											4106	
5											5												
6		H 167					38 96			38 96	6	2nd Half Paid JUL 10 1951 / 1st Half Paid MAY 31 1951	11375 / 11277		19 48		19 48						
7		H 168					39 18			39 18	7	2nd Half Paid OCT 31 1951 / 1st Half Paid MAY 31 1951	11533 / 10862		19 59		19 59						
8		H 24					56			56	8	2nd Half Paid JUL 10 1951 / 1st Half Paid MAY 31 1951	11375 / 11277		2 80		2 80						
9											9												
10		H 14					32 6			32 6	10	2nd Half Paid JUL 10 1951 / 1st Half Paid MAY 31 1951	11375 / 11277		1 63		1 63						
11		195					45 48	86		46 34	11	2nd Half Paid OCT 1 1951 / 1st Half Paid MAY 31 1951	11480 / 10862		23 17		23 17						
12											12												
13											13												
14		97					22 62	42		23 04	14	2nd Half Paid OCT 31 1951 / 1st Half Paid MAY 31 1951	11444 / 11286		11 52		11 52						
15											15												
16		H 18					42			42	16	PAID IN FULL MAR 23 51 / MAY 22 1951	4307		4 20								
17											17												
18		28					6 54	12		6 66	18											666 / 2902	7 33
19	SOLD FOR TAXES	122					28 46	54		29 00	19												
20											20												
		H 619 / N 426 / 1061					247 58	1 94		249 44					86 36		82 16					8094	

Form 5(D)

Assessment Roll and Tax List of Real Property in the town of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

	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	Not School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
													Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	U. S. of America		1	NE¼ of NE¼	20	143	27			Un														
	U. S. of America		2	NW¼ of NE¼																				
	U. S. of America		3	SW¼ of NE¼																				
	U. S. of America		4	SE¼ of NE¼																				
			5																					
	U. S. of America		6	NE¼ of NW¼																				
	Earnest Scherman		7	NW¼ of NW¼				40		No			341	85	426	411	142	137				137	142	
	Amanda M. Paterson		8	SW¼ of NW¼				40		"			96	70	96		32					32		
	U. S. of America		9	SE¼ of NW¼																				
			10																					
	William Elliott		11	NE¼ of SW¼				40		Yes			80		80	16		16				16		
	P. N. Paterson		12	NW¼ of SW¼				40		"			80		80	16		16				16		
	" "		13	SW¼ of SW¼				40		"			340	750	1090	218		193				193	218	
	" "		14	SE¼ of SW¼				40		"			80		80	16		16				16		
			15																					
	U. S. of America		16	NE¼ of SE¼																				
	William Elliot		17	NW¼ of SE¼				40		"			80		80	16		16				16		
	" "		18	SW¼ of SE¼				40		"			415	445	860	172		157				157	172	
	U. S. of America		19	SE¼ of SE¼										870	785	157								
			20																					
								320					1512	1280	2792	454	174					683	628	
														1265	2577	414	169							

Cass County, Minnesota, for Taxes for the Year 1950.

	SOLD FOR TAXES	VALIDATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1951	Fall Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1													
2											2													
3											3													
4											4													
5											5													
6											6													
7	SOLD FOR TAXES		142				330 12	62		3374	7												3374	3711
8			32				846	14		760	8	PAID IN FULL	MAY 31 1951	1481		200								
9											9													
10											10													
11			2 16				374			374	11	2nd Half Paid / 1st Half Paid	OCT 31 1951 / MAY 31 1951	1444 / 1486		187		187						
12			2 16				374			374	12	PAID IN FULL	MAY 31 1951	1461		187								
13			32 18				508 6			508 6	13	PAID IN FULL	MAY 31 1951	1481		508 6								
14			2 16				374			374	14	PAID IN FULL	MAY 31 1951	1481		374								
15											15													
16											16													
17			2 16				374			374	17	2nd Half Paid / 1st Half Paid	OCT 31 1951 / MAY 31 1951	1444 / 1486		187		187						
18			2 172				402			402	18	2nd Half Paid / 1st Half Paid	OCT 31 1951 / MAY 31 1951	1444 / 1486		201		201						
19											19													
20		2	454								20													
		172	174				1465 2	76		1472 8						897		230					3374	
			628																					

Form 5CD

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

	In Whose Name Assessed	To Whose Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Sch. District	Indicate Homestead Tax	Indicate Agricultural Tax	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE¼ of NE¼	21	143	27		Un														
2	U. S. of America		NW¼ of NE¼																			
3	U. S. of America		SW¼ of NE¼																			
4	U. S. of America		SE¼ of NE¼																			
5																						
6	Harold + Averil Ringstrom		NE¼ of NW¼				40	Jac			160			160	32					32		
7	Harold Ringstrom		NW¼ of NW¼				40		"		400	300		700	140					140		
8	" "		SW¼ of NW¼				40		"		120	250		650	130					130	140	
9	U. S. of America		SE¼ of NW¼																			
10																						
11	George E. Spafford		NE¼ of SW¼				40	Jac			84			84		28				28		
12	" "		NW¼ of SW¼				40		"		96			96		32				32		
13	" "		SW¼ of SW¼				40		"		78			78		26				26		
14	" "		SE¼ of SW¼				40		"		84			84		28				28		
15																						
16	State of Minnesota		NE¼ of SE¼																			
17	Oscar C. Johnson		NW¼ of SE¼				40	Jac			80			80	16					16		
18	" "		SW¼ of SE¼				40		"		432	368		800	148					148	160	
19	State of Minnesota		SE¼ of SE¼																			
20																						
							360				1534	668 / 558		2202 / 2092	372 / 350	114				464	486	

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 4 Rate 35 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead 4½ Mills ($ cts.)	State Tax on Non-Homestead 4½ Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	Match Settlement 1951 ($ cts.)	June Settlement 1951 ($ cts.)	Penalty ($ cts.)	November Settlement 1951 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1951 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1952 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1												
2												2												
3												3												
4												4												
5												5												
6		2 32						74			74	6	Pay Paid	MAY 31 1951	8485		373						373	$4.10
7		2 140						326			326	7	Pay Paid	MAY 31 1951	8485		1633						1633	17.96
8		2 24						56			56	8	Pay Paid	MAY 31 1951	8485		494						494	5.43 Pa
9												9												
10												10												
11		28						654	12		666	11	PAID IN FULL	MAY 31 1951	8484		666							
12		32						746	14		760	12	PAID IN FULL	MAY 31 1951 MAY 31 1951	8484		760							
13		26						606	12		618	13	PAID IN FULL	MAY 31 1951	8484		618							
14		28						654	12		666	14	PAID IN FULL	MAY 31 1951	8484		666							
15												15												
16												16												
17	SOLD FOR TAXES	2 16						374			374	17											374	
18	SOLD FOR TAXES	2 160						3732			3732	18											3732	
19												19												
20												20												
		2 372 12 114 486						11388	50		11388						5819						6178	

Form SCD

Assessment Roll and Tax List of Real Property in the town of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Information Required on Tax Roll	Information Required on Tax Roll	True and Full Valuations: Land Exclusive of Structures Used for Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
U. S. of America		1	NE¼ of NE¼	22	143	27		Un														
U. S. of America		2	NW¼ of NE¼																			
State of Minnesota		3	SW¼ of NE¼																			
State of Minnesota		4	SE¼ of NE¼																			
		5																				
U. S. of America		6	NE¼ of NW¼																			
U. S. of America		7	NW¼ of NW¼																			
U. S. of America		8	SW¼ of NW¼																			
State of Minnesota		9	SE¼ of NW¼																			
		10																				
Oscar C. Johnson		11	NE¼ of SW¼				40	Un			66			66		22				22		
U. S. of America		12	NW¼ of SW¼																			
U. S. of America		13	SW¼ of SW¼																			
Oscar C. Johnson		14	SE¼ of SW¼				40	"			291			291		97				97		
		15																				
U. S. of America		16	NE¼ of SE¼																			
Fred C. Toffle		17	NW¼ of SE¼				40	Gen			90			90	18					18		
" "		18	SW¼ of SE¼				40	"			360	45		405	79					79	80	
U. S. of America		19	SE¼ of SE¼																			
		20																				
							160				807	45		852	97	119				216	217	

In Whose Name Assessed	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 660 Rate 32 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax Including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 46 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1951 ($ cts.)	June Settlement 1951 ($ cts.)	Penalty ($ cts.)	November Settlement 1951 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1952 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1952 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11	SOLD FOR TAXES		22					5.14	10		5.24											5.24	
12																								
13																								
14	SOLD FOR TAXES		97					22.62	42		23.04											23.04	
15																								
16																								
17			18					4.20			4.20	PAID IN FULL	FEB 3 1951	914	4.20									
18			80					18.66			18.66	PAID IN FULL	FEB 3 1951	914	18.66									
19																								
20																								
			2 98																					
			7.28	1.69				50.62	.52		51.14				28.86							28.28		
				2.97																				

Assessment Roll and Tax List of Real Property in the Town of Boy River — Cass County, Minnesota, for Taxes for the Year 1950.

Form SCD

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Units	No. School District	Indicate Homestead Tax by Yes or No	Indicate Agricultural Tax by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE¼ of NE¼	23	143	27			Tw														
2	U. S. of America		NW¼ of NE¼																				
3	U. S. of America		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	U. S. of America		NW¼ of NW¼																				
8	U. S. of America		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	State of Minnesota		NW¼ of SW¼																				
13	State of Minnesota		SW¼ of SW¼																				
14	State of Minnesota		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	Guy Robbins		SW¼ of SE¼				40		Tw			78			78		26			26			
19	" "		SE¼ of SE¼				40		"			270			270		90			90			
20																							
							80					348			348		116			116			

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. / Rate (Mills)	Tax including State Homestead	State Tax on Non-Homestead 4.4 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18		26	6.6	1.2		6.18	PAID IN FULL	JUN 10 1950	9072				2.58	.83					
19		90	21.00	4.0		21.44	PAID IN FULL	JUN 21 1950											
20																			
	Nil	116	27.06	5.2		27.58							2.58						

Form 5(C)

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

Cass County, Minnesota, for Taxes for the Year 1950.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
	U. S. of America		1	NE ¼ of NE ¼	24	143	27																
	U. S. of America		2	NW ¼ of NE ¼																			
	U. S. of America		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																			
	U. S. of America		7	NW ¼ of NW ¼																			
	U. S. of America		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																			
	State of Minnesota		12	NW ¼ of SW ¼																			
	U. S. of America		13	SW ¼ of SW ¼																			
	U. S. of America		14	SE ¼ of SW ¼																			
			15																				
	U. S. of America		16	NE ¼ of SE ¼																			
	U. S. of America		17	NW ¼ of SE ¼																			
	U. S. of America		18	SW ¼ of SE ¼																			
	U. S. of America		19	SE ¼ of SE ¼																			
			20																				

	SOLD FOR TAXES	DEDUCTIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax Including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1951 ($ cts.)	June Settlement 1951 ($ cts.)	Penalty ($ cts.)	November Settlement 1951 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1952 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1952 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													

Form 3CD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / Rods)	No. School District	Individual Assessed Tax or No.	Individual Assessed Tax or No.	True and Full Valuations: Land Exclusive of Structures Thereon Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE¼ of NE¼	35	143	27		Un														
2	U. S. of America		NW¼ of NE¼																			
3	U. S. of America		SW¼ of NE¼																			
4	U. S. of America		SE¼ of NE¼																			
5																						
6	Ray & Rose E. Robbins		NE¼ of NW¼				40	Per			80			80	26					16		
7	" " "		NW¼ of NW¼				40	"			90			90	18					18		
8	Ray Robbins		SW¼ of NW¼				40	"			332	423		755	151					151		
9	" "		SE¼ of NW¼				40	"			120	675		795	137					137	151	
10														120	24					24		
11	U. S. of America		NE¼ of SW¼																			
12	U. S. of America		NW¼ of SW¼																			
13	U. S. of America		SW¼ of SW¼																			
14	U. S. of America		SE¼ of SW¼																			
15																						
16	Wm. J. & Mabel Q. Van Campen		NE¼ of SE¼				40	"			120			120	24					24		
17	" " "		NW¼ of SE¼				40	"			90			90	18					18		
18	" " "		SW¼ of SE¼				40	"			90			90	18					18		
19	" " "		SE¼ of SE¼				40	"			412	103		515	103					103	103	
20																						
							320				1384	546		1880	376					376		
												456		1490	382					382	376	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 446 Rate 23 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4½ Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collection to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3												3													
4												4													
5												5													
6		2 16						3 14			3 74	6	PAID IN FULL	JUN 19 1951	7076				4876	73					
7		2 18						4 20			4 20	7	PAID IN FULL	JUN 19 1951											
8		2 151						3522			3522	8	PAID IN FULL	JUN 19 1951											
9		2 24						5 60			5 60	9	PAID IN FULL	JUN 19 1951											
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16		2 24						5 60			5 60	16	Balance Paid / Part Paid	OCT 24 1951 / MAY 8 1950	3417										
17		2 18						4 20			4 20	17	Balance Paid / Part Paid	OCT 24 1951 / MAY 1 1951											
18		2 18						4 20			4 20	18	Balance Paid / Part Paid	OCT 24 1951 / MAY 1 1951	6323		2660		1896						Bal. due $16.46
19		2 107						24 96			24 96	19	Balance Paid / Part Paid	OCT 24 1951 / MAY 8 1950	3417										
20												20													
		2 376						87 72			87 72						2200		6772						

Form SCD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Units	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	James Robbins		NE¼ of NE¼	26	143	27	40	Unimp				150	150		300	60					60	60	
2	U. S. of America		NW¼ of NE¼																				
3	James Robbins		SW¼ of NE¼				40	"				200			200	40					40		
4	" "		SE¼ of NE¼				40	"				400			400	80					80		
5																							
6	U. S. of America		NE¼ of NW¼																				
7	U. S. of America		NW¼ of NW¼																				
8	U. S. of America		SW¼ of NW¼																				
9	U. S. of America		SE¼ of NW¼																				
10																							
11	U. S. of America		NE¼ of SW¼																				
12	U. S. of America		NW¼ of SW¼																				
13	U. S. of America		SW¼ of SW¼																				
14	U. S. of America		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	U. S. of America		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							
							120					750	180 150		930 900	186 180					186	186	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ____ Rate ____ Mills	District No. 14 Rate 23 Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	District No. ____ Rate ____ Mills	Tax Including State Homestead 14 Mills	State Tax on Non-Homestead 14 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		2 66						154			154	1 PAID IN FULL	JUN 19 1951	9071				154 23						
2												2												
3		2 40						934			934	3 PAID IN FULL	JUN 19 1951	9071				280 42						
4		2 80						1866			1866	4 PAID IN FULL	JUN 19 1951											
5												5												
6												6												
7												7												
8												8												
9												9												
10												10												
11												11												
12												12												
13												13												
14												14												
15												15												
16												16												
17												17												
18												18												
19												19												
20												20												
		2 186						4340			4340							4340						

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Improvements Used for Farm Purposes	Indicate Improvements Used for Other Purposes	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE¼ of NE¼	27	143	27																	
2	U. S. of America		NW¼ of NE¼																				
3	U. S. of America		SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6	U. S. of America		NE¼ of NW¼																				
7	A. J. & Hilma Nelson		NW¼ of NW¼				40			Yes		100			100	20					20		
8	U. S. of America		SW¼ of NW¼																				
9	U. S. of America		SE¼ of NW¼																				
10																							
11	U. S. of America		NE¼ of SW¼																				
12	U. S. of America		NW¼ of SW¼																				
13	A. J. & Hilma Nelson		SW¼ of SW¼				40			"		332	178 148		510 480	102 96					96	102	
14	Carl Peterson		SE¼ of SW¼				40			"		90			90	18					18		
15																							
16	Olaf Johnson		NE¼ of SE¼				40			"		90			90	18					18		
17	U. S. of America		NW¼ of SE¼																				
18	Carl H. Peterson		SW¼ of SE¼				40			"		360	240 200	99	600 560	120 112					112	120	
19	Olaf Johnson		SE¼ of SE¼				40			"		411	64		510 475	102 99					99	102	
20																							
							240					1383	517 432		1900 1815	380 363					363	380	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 1441 Rate 32.37 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax Including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4.6 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1951 ($ cts.)	June Settlement 1951 ($ cts.)	Penalty ($ cts.)	November Settlement 1951 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1952 ($ cts.)	Penalty ($ cts.)	Delinquent on Full Abstracts in January 1952 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1												
2												2												
3												3												
4												4												
5												5												
6												6												
7		$20						46			46	7	PAID IN FULL	FEB 2 1951	880	46								
8												8												
9												9												
10												10												
11												11												
12												12												
13		$102						238			238	13	PAID IN FULL	FEB 2 1951	880	238								
14		$18						42			42	14	PAID IN FULL	APR 23 1951	1842		42							
15												15												
16		$18						42			42	16	2nd Half Paid 1st Half Paid	OCT 31 1951 MAY 31 1951	1447 9630		21		21					
17												17												
18		$120						280			280	18	PAID IN FULL	APR 23 1951	1842		280							
19		$102						238			238	19	2nd Half Paid 1st Half Paid	OCT 31 1951 MAY 31 1951	1447 9630		119		119					
20												20												
		$380						1866			1866					284	1620		1400					

Form 5CD

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres)	(Hundredths)	No. School District	Indicate Homestead Tax or No	Indicate Non-Homestead Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
S. T. & Hilma Nelson		1 NE¼ of NE¼	28	143	27	40		Cass	Yes		100			100	20					20		
Oliver M. Parker	Joseph & Gertrude C. Robinson	2 NW¼ of NE¼				40			No		455	294 171		666 630		222				222	222	
" "	"	3 SW¼ of NE¼				40			"		120			120		40				40		
U. S. of America		4 SE¼ of NE¼																				
		5																				
Oliver M. Parker		6 NE¼ of NW¼				40			"		96			96		32				32		
Joseph & Gertrude C. Robinson		7 NW¼ of NW¼ (less 2 ac. cemetery)				38			Yes		75			75	15					15		
U. S. of America		8 SW¼ of NW¼																				
U. S. of America		9 SE¼ of NW¼																				
		10																				
U. S. of America		11 NE¼ of SW¼																				
State of Minnesota		12 NW¼ of SW¼																				
State of Minnesota		13 SW¼ of SW¼																				
U. S. of America		14 SE¼ of SW¼																				
		15																				
U. S. of America		16 NE¼ of SE¼																				
U. S. of America		17 NW¼ of SE¼																				
U. S. of America		18 SW¼ of SE¼																				
U. S. of America		19 SE¼ of SE¼																				
		20																				
						197					843	314 171		1057 1021	35	294 272				317	309	

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 66 Rate 22.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4½ Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1.		20						466			466	1	PAID IN FULL	FEB 2 1951	7861	466									
2.		222						5178	98		5276	2	PAID IN FULL	MAY 12 1951	6537		5276								
3.		40						934	18		952	3	PAID IN FULL	MAY 12 1951											
4.												4													
5.												5													
6.		32						746	14		760	6	PAID IN FULL	MAY 12 1951	6537		760								
7.		15						350			350	7	PAID IN FULL	MAY 21 1951	6608		350								
8.												8													
9.												9													
10.												10													
11.												11													
12.												12													
13.												13													
14.												14													
15.												15													
16.												16													
17.												17													
18.												18													
19.												19													
20.												20													
	2	35																							
	22	294						7674	130		7804					4466	7338								
		329																							

Form 3CD

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / Hds.)	No. School District	Indicates Homestead Tax Exemption	Indicates Agricultural Property	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value Equalized by Director of Taxation Effective Date of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE¼ of NE¼	29	143	27		Un														
2	Joseph & Gertrude C. Robinson		NW¼ of NE¼ less E. 1 rd. of W. 2 rds.				39.50		Yes		80	363		80 / 775	16					16		
3	" " "		SW¼ of NE¼ less E. 1 rd. of W. 2 rds.				39.50		"		440	302		440 / 742	148					148	133	
4	U. S. of America		SE¼ of NE¼																			
5	G. S. Spadgen		N½ of N½ of NE¼ of SW¼				10		No		18			18		6				6		
6	Alice H. Bonick		NE¼ of NW¼ less 1½ ac.				38.75		Yes		90			90	18					18		
7	G. E. & Alice H. Bonick		NW¼ of NW¼				40		"		80			80	16					16		
	State of Minnesota		SW¼ of NW¼ less Ry. Rt. Way																			
9	Alice H. Bonick		SE¼ of NW¼ less 13 ac.				27		"		268	267 / 228		535 / 496	107 / 98					98	107	
	State of Minnesota		NW¼ of SW¼ - NE of Ry. Rt. Way																			
11	Erwin H. Woolsey		N½ of S½ of NE¼ of SW¼ less Ry. R/Way & less 2½ ac. of NW¼ & 6 ac.				8.03		No		18			18		6				6		
12	U. S. of America		NW¼ of SW¼ less Ry. Rt. Way & less 4.2 acs. N. of Rt. Way																			
13	U. S. of America		SW¼ of SW¼																			
14			SE¼ of SW¼ in Village																			
15	Thomas Anderson		N½ of S½ of NE¼ of SW¼				10		Yes		30			30	6					6		
16	~~State of Minnesota~~	Town of Bay River	N. 6 rods of E. 36 rds. of S½ of S½ of NE¼ of SW¼ less Ry.																			
17	~~Town of Bay River~~ State of Minnesota		NW¼ of SE¼ NE¼ of SE¼																			
18			SW¼ of SE¼																			
19	A. L. Roffle		SE¼ of SE¼ less 4 acs. School				38		Yes		284	321 / 266		605 / 550	121 / 110					110	121	
20	~~Leo Estate~~ George Florence Lucille Chalich		S½ of N½ of NE¼ of SW¼				10		No		60	60 / 51		120 / 111		40 / 37				37	40	
							260.78				1340	1842		3182	439	52				491		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 14% Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1951	June Settlement 1951	*Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent as First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2		$16						37			37	PAID IN FULL	MAY 31 1951	1498		37								
3		$155						361			361	PAID IN FULL	MAY 31 1951	1498		361								
4																								
5		6						14	02		14	PAID IN FULL	MAY 31 1951	7325		142								
6		$18						42			42	2nd Half Paid / 1st Half Paid	OCT 31 1951 / MAY 31 1951	4777 / 9415		210		210						
7		$16						37			37	2nd Half Paid / 1st Half Paid	OCT 31 1951 / MAY 31 1951	4777 / 9415		187		187						
8																								
9		$107						249			249	2nd Half Paid / 1st Half Paid	OCT 31 1951 / MAY 31 1951	4777 / 9415		1248		1248						
10																								
11		6						14	02		14	PAID IN FULL	SEP 1951	2226				14	02					
12																								
13																								
14																								
15	SOLD FOR TAXES	$6						14			14												14	
16																								
17																								
18																								
19		$121						282			282	PAID IN FULL	MAY 12 1951	6535		282								
20		40						93	18		95	PAID IN FULL	MAY 13 1951	7325		95								
		439 / 52 / 491						1146	22		1168					955		1787					14	

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	Sec. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		Less 13 ac to Leo L. & Ida J. Johnson Reg. Pl. filing						Un														
2	~~Olaf Erickson~~ Dale Peterson		All NW¼ of NE¼ Lying N'ly of Reg	30	143	27	35.50		Un			108			108		36				36		
3	U. S. of America		SW¼ of NE¼																				
4	State of Minnesota		SE¼ of NE¼ less Reg Pl 3 Ryn																				
5	State of Minnesota		The part of NW¼ of SE¼ lying N'ly of Reg Pl Ryn																				
6	~~Olaf Erickson~~ Dale Peterson		NE¼ of NW¼				40		11			84			84		28				28		
7	U. S. of America		~~NW¼ of NW¼~~ Lot 1																				
8			SW¼ of NW¼																				
9	U. S. of America		SE¼ of NW¼																				
10	State of Minnesota		Lot 2																				
11	U. S. of America		NE¼ of SW¼																				
12	State of Minnesota		Lot 3 less 2 acres ~~NW¼ of SW¼~~																				
13	U. S. of America		~~SW¼ of NW¼~~ Lot 4																				
14	U. S. of America		SE¼ of SW¼ less 7½ ac																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	U. S. of America		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							
							75.50					192			192		64				64		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. Unc Rate 33.97 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.4 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1951	May Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2			36					7.40	16		852	PAID IN FULL	MAY 31 1951	18701		852								
3																								
4																								
5																								
6			28					6.54	12		666	PAID IN FULL	MAY 31 1951	18701		666								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		7.26	36					7.94	28		1522					1522								

Form 5CD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Whole	Sch. District	Indian Homestead Tax Yes or No	Indian Agricultural Tax Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	State of Minnesota		~~NE¼ of NW¼~~ Lot 4	31	143	27				Un													
2	U. S. of America		~~NW¼ of NE¼~~ Lot 3																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6	U. S. of America		~~NE¼ of NW¼~~ Lot 2																				
7	State of Minnesota		~~NW¼ of NW¼~~ Lot 1																				
8	U. S. of America		~~SW¼ of NW¼~~ Lot 8																				
9	U. S. of America		~~SE¼ of NW¼~~ Lot 7																				
10																							
11	~~Elevin D. Mizena~~ Olaf Johnson		NE¼ of SW¼				40			Yes		80			80	16					16		
12			NW¼ of SW¼																				
13			SW¼ of SW¼																				
14	" " Olaf Johnson		SE¼ of SW¼				40			"		368	122 102		490 470	98 94					94	94	
15																							
16			NE¼ of SE¼																				
17	" " Olaf Johnson		NW¼ of SE¼				40			"		120			120	24					24		
18	" " Olaf Johnson		SW¼ of SE¼				40			"		80			80	16					16		
19			SE¼ of SE¼																				
20																							
							160					648	122 102		770 750	154 150					154 150	154	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No.	Dollars	District No.	Dollars	District No.	Dollars	Tax including State Homestead Mills	State Tax on Non-Homestead 4½ Mills	Special Taxes	Total Taxes		Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1951	June Settlement* 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	Remarks
								$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11		2	16					34			27 34	11	✓ PAID IN FULL	1st Half Paid MAY 31 1951	5268		37 94								
12												12													
13												13													
14		2	98					22 16			22 16	14	✓ PAID IN FULL	1st Half Paid MAY 31 1951	5268		22 16								
15												15													
16												16													
17		2	24					56			56	17	✓ PAID IN FULL	1st Half Paid MAY 31 1951	5268		56								
18		2	16					37			37	18	✓ PAID IN FULL	1st Half Paid MAY 31 1951			37								
19												19													
20												20													
		2	154					35 94			35 94						35 94								

Form 5CD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School Districts	Indicates Homestead Tax Is Due	Indicates Agricultural Tax Is Due	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	32	143	27																
2			NW¼ of NE¼																			
3	U. S. of America		~~SW¼ of NE¼~~ Lot 3																			
4	U. S. of America		~~SE¼ of NE¼~~ Less 4 acres NE of Rg Rd Wing																			
5	August C. Hoffle		SE¼ of NE¼ NE of Rg Rd Wing				4		No			24		24		8				8		
6			NE¼ of NW¼																			
7	State of Minnesota		~~NW¼ of NW¼~~ Lot 1																			
8			SW¼ of NW¼																			
9			SE¼ of NW¼																			
10																						
11	State of Minnesota		~~NE¼ of SW¼~~ Lot 7																			
12	State of Minnesota		NW¼ of SW¼																			
13	State of Minnesota		SW¼ of SW¼																			
14	State of Minnesota		~~SE¼ of SW¼~~ Lot 6																			
15																						
16	State of Minnesota		~~NE¼ of SE¼~~ } Lot 4																			
17			~~NW¼ of SE¼~~ }																			
18	State of Minnesota		~~SW¼ of SE¼~~ } Lot 5																			
19			~~SE¼ of SE¼~~ }																			
20																						
							4					24		24		8				8		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. — Rate — Mills	District No. 2 Rate 25.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 4.4 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
1																								
2																								
3																								
4																								
5				8				1.86	04		1.90	PAID IN FULL	MAY 12 1951	1538		1.90								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		22	8					1.86	04		1.90					1.90								

Form 5CD

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

Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Sixths	No. School District	Indicates Homestead Tax or No	Indicates Agricultural or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $1,000 25% (Dollars)	All Other: Over $1,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Finalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	R. E. & Muriel L. Martinson		NE¼ of NE¼	33	143	27	40		Cass	Yes		90			90	18					18		
2	Frank Brabec		NW¼ of NE¼ See 484 Rg. rds.				36 98			Yes		84			84		28				28		
3	W. H. Barclow		SW¼ of NE¼				40			Yes		90			90	18					18		
4	Wilford Barclow		SE¼ of NE¼				40			"		435	265 220		655	131					131	140	
5	Russell Martinson		N. 32 rds. of E. 20 rods of NW¼ of NE¼				3 02			"		25			25	5					5		
6	U. S. of America		NE¼ of NW¼																				
7	U. S. of America		NW¼ of NW¼																				
8	U. S. of America		SW¼ of NW¼ See Sec Rd. Wy																				
9	U. S. of America		SE¼ of NW¼																				
10																							
11	U. S. of America		NE¼ of SW¼																				
12	State of Minnesota		NW¼ of SW¼ See Rg Rd Wy																				
13	State of Minnesota		SW¼ of SW¼																				
14	U. S. of America		SE¼ of SW¼ Lying S. of Rg Rd way																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	U. S. of America		SW¼ of SE¼ See Rg Rd Wy																				
19	U. S. of America		SE¼ of SE¼																				
20	State of Minnesota		All of SW¼ lying NE of Sec Rd. Wy.																				
							160					724	865 220		984 744	181 172	28				209		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 27 Rate 22 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		2 18						4 20			4 20	1 PAID IN FULL FEB 28 1951		2729	4 20 ✓										
2		28						6 54	2 28		6 66	2nd Half Paid OCT 23 1951		13591											
												1st Half Paid MAY 2 1951		7144		3 33 ✓		3 33 ✓							
3		2 19						4 20			4 20	2nd Half Paid OCT 2 1951		14146											
												1st Half Paid MAY 3 1951		10570		2 10 ✓		2 10 ✓							
4		2 140						32 66			32 66	2nd Half Paid OCT 2 1951		14146											
												1st Half Paid MAY 3 1951		10570		16 33 ✓		16 33 ✓							
5		2 5						1 16			1 16	5 PAID IN FULL FEB 28 1951		2729	1 16 ✓										
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
		2 181						4876	12		4888				5 36	2176		2176							
		NW 28																							
		209																							

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax by Ks	Indicate Agricultural Tax by Ks	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Carl H. Peterson		NE¼ of NE¼	34	143	27	40		Ten	Yes	108			108		36				36		
2	Donald K. Camp		NW¼ of NE¼				40			Yes	250	70		320	64					64		
3	U. S. of America		SW¼ of NE¼																			
4	U. S. of America		SE¼ of NE¼																			
5																						
6	Elmer O. Hurst & Olaf Johnson		NE¼ of NW¼				40			Yes	266	49		315		105				105		
7	R. E. Martinson		NW¼ of NW¼				40			Yes	344	146		490	98					98		
8	" "		SW¼ of NW¼				40				90	121		465	93					93	98	
9	Elmer O. Hurst & Olaf Johnson		SE¼ of NW¼				40			Yes	120			90	18					18		
10														120		40				40		
11	U. S. of America		NE¼ of SW¼																			
12	U. S. of America		NW¼ of SW¼																			
13	U. S. of America		SW¼ of SW¼																			
14	U. S. of America		SE¼ of SW¼																			
15																						
16	U. S. of America		NE¼ of SE¼																			
17	U. S. of America		NW¼ of SE¼																			
18	U. S. of America		SW¼ of SE¼																			
19	U. S. of America		SE¼ of SE¼																			
20																						
							240				1171	2265 221		1399	180 173	181 173				351	361	

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax including State Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1951	Fall Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Penalty	Total Delinquent Tax and Penalty	Remarks
1		36					84	16		100	1	PAID IN FULL	APR 2 1 1951	1442		100									
2		64					142			142	2	Balance Paid Paid Paid	OCT 2 1 1951 MAY 2 2 1951	1713 1429		142		142							Bal due $6.92
3											3														
4											4														
5											5														
6		105					242	46		288	6	2nd Half Paid 1st Half Paid	OCT 3 1 1951 MAY 3 1 1951	1447 1430		288		288							
7		98					224			224	7	PAID IN FULL	FEB 2 8 1951	1227	2280										
8		18					42			42	8	PAID IN FULL	FEB 2 8 1951	1227	420										
9		40					93	17		110	9	2nd Half Paid 1st Half Paid	OCT 3 1 1951 MAY 3 1 1951	1447 1430		110		110							
10											10														
11											11														
12											12														
13											13														
14											14														
15											15														
16											16														
17											17														
18											18														
19											19														
20											20														
	2 180 22 181 361						842	80		862					2404	2380		2416							

Assessment Roll and Tax List of Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead Tax by No.	Indicate Agricultural Tax by No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Values (Dollars)	Total Assessed Values Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE¼ of NE¼	35	148	27			Un														
2	Varn E. & Olive A. Wagner		NW¼ of NE¼				40			Fm		373	362		735	147							
3	U. S. of America		SW¼ of NE¼										362		735	135					135	147	
4	U. S. of America		SE¼ of NE¼																				
5																							
6	W. H. & Evelyn Barclow		NE¼ of NW¼				40			Fm		108			108		36				36		
7	U. S. of America		NW¼ of NW¼																				
8	U. S. of America		SW¼ of NW¼																				
9	U. S. of America		SE¼ of NW¼																				
10																							
11	U. S. of America		NE¼ of SW¼																				
12	U. S. of America		NW¼ of SW¼																				
13	U. S. of America		SW¼ of SW¼																				
14	U. S. of America		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	U. S. of America		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							
							80					481	362 362		843 843	147 135	36				171	183	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. / Rate / Mills	Dollars	District No. / Rate / Mills	Dollars	District No. / Rate / Mills	Dollars	District No. / Rate / Mills	Dollars	Tax including State Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections on First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
1														1													
2		2 / 147								343			343	2	PAID IN FULL	NOV 28 1951	1543				343	27			~~343~~	~~277~~	
3														3													
4														4													
5														5													
6			36							216	16		232	6	2nd Half Paid / 1st Half Paid	OCT 31 1951 / MAY 8 1951	1146 / 1150		428		428						
7														7													
8														8													
9														9													
10														10													
11														11													
12														12													
13														13													
14														14													
15														15													
16														16													
17														17													
18														18													
19														19													
20														20													
		2 / 147 / 2 / 36 / 183								429	16		428						428		428 / 1858				~~343~~	~~277~~	

Assessment Roll and Tax List of Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1950.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Exc. as to Sch.	Indicate Homestead Exc. as to Tax	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	State of Minnesota																						
1	State of Minnesota		NE¼ of NE¼	36	143	27			Un														
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	State of Minnesota		SE¼ of NE¼																				
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	State of Minnesota		NW¼ of NW¼																				
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	State of Minnesota		NW¼ of SW¼																				
13	State of Minnesota		SW¼ of SW¼																				
14	State of Minnesota		SE¼ of SW¼																				
15																							
16	State of Minnesota		NE¼ of SE¼																				
17	State of Minnesota		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	State of Minnesota		SE¼ of SE¼																				
20																							
			Grand Totals				504.93					23316	10608 1889		33924 32225	5189 4867	2683 2630				7497 7872		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead Mills	State Tax on Non-Homestead Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent as First Monday in January 1952	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1															
2												2															
3												3															
4												4															
5												5															
6												6															
7												7															
8												8															
9												9															
10												10															
11												11															
12												12															
13												13															
14												14															
15												15															
16												16															
17												17															
18												18															
19												19															
20												20															
			1 1189																								
			2 2630					18366	1171		19537																
			7572																								