

Assessment Book

FOR THE YEAR

1935

TOWN OF BOY RIVER

Cass County

MINNESOTA

FREE PRESS COMPANY

PRINTERS, LITHOGRAPHERS, STATIONERS AND BINDERS

MANKATO, MINNESOTA

OFFICE OF
COUNTY AUDITOR

CASS County, APR 26 1935.

To Ired Rice Assessor Town
of Boy River in the County aforesaid.

According to the requirements of law, I hereby deliver to you the Real and Personal Property Assessment Book of the said Town for the year 1935, and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties.

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

J. Peterson County Auditor.

Auditor's Office, Cass County, Minnesota

I, L. C. PETERSON, Auditor of Cass County, and State of Minnesota, do hereby certify that the following is a correct list of taxes levied on the Real and Personal Property in the Town of Boy River in said County, for the year 1935.

Witness my hand and official seal this 6th day of Jan, 1936.
J. Peterson County Auditor.

Office of County Treasurer, Cass County, Minnesota

To L. C. PETERSON, County Auditor January 4th, 1937

Sir: I herewith return to you the Tax List for the Town of Boy River in said Cass County, for the year 1935, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "One-Fourth Paid," "One-Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.

W. T. McKeown County Treasurer.

Treasurer's Office, Cass County, Minnesota

Received this, the first Monday (being the 6th day) of January, A. D. 1936, of L. C. PETERSON, Auditor of Cass 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. 1935, as specified above, and amounting to six thousand, nine hundred sixty two and 3/100 DOLLARS.
W. T. McKeown County Treasurer.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January, 1937, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Boy River in said County of Cass, for the year 1935, and that I have compared the said list with the statements received for by said Treasurer, which are on file in my office and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) _____ County Auditor.

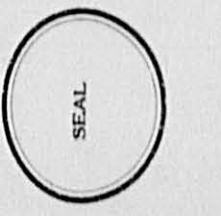
TABULAR SCHEDULE OF VALUATIONS
 LEVIED IN THE Town OF Boy River

No. of School Dist.	VALUATION BY SCHOOL DISTRICTS							RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES									
	Money & Credits Dollars	Total Acres	Average Value Per Acre Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property except Money and Credits Dollars	Total Value of all Taxable Property except Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Tchr. Ret. Mills	Minn. Gen'l Hosp. Mills	Total Rate of State Taxes Mills	Co. Rev. Mills	Co. R&B Mills	Co. Poor Mills	Bond & Int. Mills	Sinking Mills	Total Rate of Co. Taxes Mills	Town Rev. Mills	Twn. R&B Mills	Town 1 Mill Drag Mills	Twn. State Loan Mills	<i>Fire</i> Mills	<i>Patrol Phone Bldg.</i> Mills	Total Rate of Town Taxes Mills		
<u>Un.</u>				<u>39511</u>		<u>2361</u>	<u>41877</u>	<u>12.08</u>	<u>1.23</u>	<u>.26</u>	<u>.48</u>	<u>14.05</u>	<u>1.17</u>	<u>5.59</u>	<u>13.53</u>	<u>13.95</u>		<u>44.23</u>	<u>5.</u>	<u>11.94</u>	<u>1.</u>	<u>50</u>	<u>5.</u>	<u>5.</u>	<u>5.</u>	<u>82.94</u>	
TOTAL																											

RATES AND TAXES
 COUNTY OF CASS, STATE OF MINNESOTA

RATE OF SCHOOL TAXES				TAXES LEVIED						
Sch'l Loc'l 1 Mill	Sch'l Sp'l Mills	Sch'l State Loan Mills	Total Rate of Sch'l Taxes Mills	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS	SUMMARY OF ALL TAXES					
1 Mill	Mills	Mills	Mills	Local 1 Mill	Special	State Loan	Total School Tax	FUNDS	Rate	Amounts
<u>1</u>	<u>15</u>	<u>3.2</u>	<u>5.</u>	<u>4187</u>	<u>66360</u>	<u>20938</u>	<u>13402</u>			
<u>1</u>	<u>30</u>	<u>3.2</u>	<u>5.</u>				<u>104887</u>	State Revenue		<u>50589</u>
								State School		<u>5151</u>
								Teachers Ins. and Ret.		<u>1089</u>
								Minn. Gen'l Hospital		<u>2010</u>
								County Revenue		<u>46777</u>
								County Road and Bridge		<u>23366</u>
								County Poor		<u>56674</u>
								Bond and Interest		<u>58414</u>
								Sinking		
								Town Revenue		<u>20938</u>
								Town Road & Bridge		<u>49998</u>
								Town 1 Mill Drag		<u>4187</u>
								Town State Loan		<u>20938</u>
								" <i>Fire Patrol</i>		<u>20938</u>
								" <i>Phone Building</i>		<u>20938</u>
								" <i>Building</i>		<u>20938</u>
								School Local, 1 Mill		<u>4187</u>
								School Special		<u>66360</u>
								School State Loan		<u>13402</u>
								School <i>Deficiency</i>		<u>20938</u>
								Money and Credits		
								TOTAL		<u>696234</u>

Total Number of Acres: _____ Total Levy, \$: _____ Book Footings, \$: _____
 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 several rates of taxation and totals of the several Tax-funds levied thereon for the year A. D. 1935.
 Witness my hand and official seal this 31st day of Dec., A. D. 1935.
 L. C. Peterson
 County Auditor.



UNPLATED R. E.

PERSONAL PROPERTY

Collection of Taxes of 1935, Town of Bay River, Cass County, Minnesota

FUNDS	March Settlement 1935	June Settlement 1935	October Settlement 1935	Forfeited Sale 1935	Amount Collected from Nov. 1935 to first Mon- day in Jan. 1936	TOTAL COLLECTED	BALANCE UNCOLLECTED
State Revenue	2413	4125	7688		794		
State School	246	420	783		81		
Teacher's Ins. & Ret. Fd.	52	89	166		17		
Minnesota Gen. Hosp.	96	164	305		31		
County Revenue	2231	3814	7109		734		
County Road and Bridge	1115	1905	3551		366		
County Poor	2703	4620	8611		889		
County Bond & Int.	2786	4763	8898		916		
Sinking					329		
Phone	999	1707	3182		329		
Medical	999	1707	3182		785		
Town Revenue	999	1707	3182		65		
Town Road and Bridge	2385	4077	7599		3285		
Town 1 Mill Drag	200	341	627		329		
Town State Loan	9985	17072	31822		65		
Building	999	1707	3182		1023		
School Local, 1 Mill	200	341	627		211		
School Special	5244	5557	9932		327		
School State Loan	640	1093	2037				
School	998	1707	3182				
deficiency							
Money and Credits							
TOTALS	35290	56916	105665		10905	208776	

SCHOOL DISTRICT	March Settlement				June Settlement				October Settlement				Forfeited Settlement				Nov. to January				Total Collected	Balance Uncollected
	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total		
School District No.																						
" " "																						
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" " "																						
TOTALS																						

For Convenience of Auditor in Showing Boundaries of School Districts

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

6	5	4	3	2	1
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36

Handwritten: 20th School District

Index to Sections

Section	Summary	Amount
1696234	Summary	
Settlements	March	35290
	June	56916
	October	105665
	Forfeited	10905
Over settlement		01
Under settlement		54
Payments		3277
Delinquent		484128
		<u>696235</u> <u>696235</u>

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DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS

County, Minn. APR-26 1935.

Arled Rice Assessor of the Town of Boy River

IN THE COUNTY AFORESAID.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town of Boy River for the year 1935, and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereunto annexed.

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

J. Christensen County Auditor.

EXTRACTS FROM LAWS

(Section Numbers refer to Mason's Minn. Statutes 1927.)

Sec. 1974. Property subject to taxation—All real and personal property in the state, and all personal property of persons residing therein, is taxable, except such as is by law exempt therefrom.

Sec. 1984. All real property subject to taxation shall be listed and assessed every even-numbered year with reference to its value on May 1 of that year. Personal property subject to taxation shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1989. BY WHOM LISTED. Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, in his own right, shall list all real and personal property owned by him, and all moneys and credits due to him, and all moneys and credits due from or owing by him, and all moneys and credits due to or owing by any partnership, company, or corporation, and all moneys and credits due to or owing by any trust, and all moneys and credits due to or owing by any estate of a deceased person, by the executor.

2. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in his possession, custody, or control.

3. The property of a corporation whose assets are in the hands of a receiver, by the trustee; of the estate of a deceased person, by the executor.

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

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

6. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchant, town, or district where the owner, agent, or trustee is located.

7. The property of a merchant, manufacturer, or contractor, by the principal, as merchant, town, or district where the owner, agent, or trustee is located.

8. The property of a merchant, manufacturer, or contractor, by the principal, as merchant, town, or district where the owner, agent, or trustee is located.

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Table with columns: NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES, POST OFFICE ADDRESS, DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING, Sec., Twp., Range, No. of Acres of Trees, Were Trees originally planted not more than 12 ft. apart each way, Have Trees been kept in the condition by replanting all that died each year, Condition of Trees, REMARKS.

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

Dated _____ 1935. Assessor.

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

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

UNPLATTED R.

PERSONAL PROPERTY

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

Cass County, Minnesota, for Taxes for the Year 1935.

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent., Class 3B; Remainder at 33 1/3 Per Cent., Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

Handwritten entries in the 'IN WHOSE NAME ASSESSED' and 'TO WHOM TRANSFERRED' columns, including names like 'Pokegama Lbr. Co.', 'Alfred Rask', 'U.S. of America', 'Gustaf Peterson', 'C.A. Ruhl', 'G.M. Ry. Co.', 'Alfred Rask', 'Alvina S. Rotman', 'John C. Schrickel'.

Table columns: SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres of Land, No. School District, Indicate Homestead, True and Full Value of Lands, Structures and Improvements, Total True and Full Value of All Structures, Assessed Value of Homesteads up to \$4000 at 20 Per Cent Class 3B, Assessed Value of Remainder at 33 1/3 per cent Class 3, Total Assessed Value of Lands Including All Structures, Total Assessed Value As Equalized by the Board of Review, Total Assessed Value As Equalized by the County Board, Total Assessed Value As Equalized by the Minnesota Tax Commission.

Table columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., Rate, Mills), SPECIAL TAXES (Ditch No., Rate, Mills), TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

UNPLATTED R. E.

PERSONAL PROPERTY

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent., Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSORS VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for J. N. Bonness, Somers Lbr. Co., and John C. Schrickler.

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes like 'PAID IN FULL' and 'canceled Govt Land'.

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

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSORS VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1935.

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1935.

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UNPLATTED R. E.

PERSONAL PROPERTY

