DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS **County, Minn.,** APR 5 1938 **1938**

Jim Robbins *Assessor of the* Town of Bay River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town *for the year 1938, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

[illegible signature] *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Personal Property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1999. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other 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 the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

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

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

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

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

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

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

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. 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: Provided, that logs and timber cut from lands within, and designed to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property 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: Provided, that 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.

Chap. 212. Laws 1925. Household Goods. 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. 2008. 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, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. 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. 2015. 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. 2016. 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. 2017. 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. 2018. 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 Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. 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 by this chapter 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; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which is required to list and return as its capital and property for taxation in this state.

Sec. 2030. 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. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. 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. 10306. 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.

CHAPTER 86

Extra Session Laws 1937

Section 1. That Mason's Minnesota Statutes of 1927, Section 1993, Class 3b and Class 3c, as amended by Laws 1933, Chapter 359, be amended so as to read as follows:

"Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three 'b' (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

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

"For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓% and 40% of the true and full value thereof respectively.

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

Section 2. This Act shall take effect and be in full force and effect from and after January 1, 1937.

Approved July 23, 1937.

Section 1986, Mason's Minnesota Statutes, 1927. **The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.***

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four* dollars *per day for each day necessarily consumed in attending said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

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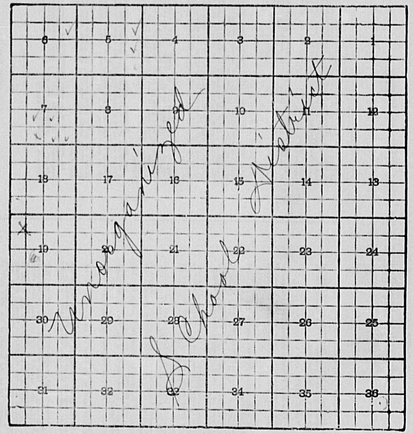
For Convenience of Auditor in Showing Boundaries of School Districts

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



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1938.

FORM 1— MILLER-DATA COMPANY, MINNEAPOLIS

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 Closer than 33 feet apart each way	Have the Trees been kept in this Condition or have all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County as ascertained by examination as provided by Section 6285, of Mason's Minnesota Statutes, 1927.

Dated June 27 *1938.* Jim Rabbit *Assessor.*

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Real Estate including all Structures, Improvements and Machinery Dollars	Assessed Value of Real Estate including all Structures, Improvements and Machinery Dollars	REMARKS

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Town *of* Boy River *in said County, for the year 1938.*

Witness my hand and official seal this 31st *day of* December, *1938.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Second day of January, A. D. 1939, 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 1938, as specified above, and amounting to* $2,562.59 *Two thousand five hundred sixty two* 59/100 *DOLLARS.*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1, 1940.

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town *of* Boy River *in said County, for the year 1938, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

.....19.....

I hereby certify that on the first Monday in January, 1940, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... of ..... in said County, for the year 1938, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.

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

Assessor's Retu

FORM 2

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Bay River,

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	Valuation of Money and Credits (Dollars)	VALUATION BY SCHOOL DISTRICTS: Dollars	Value of Lands other than Town Lots Including Structures (Dollars)	Value of Town and City Lots Including Structures (Dollars)	Personal Property (Dollars)	Total Value of all Property Except Money and Credits (Dollars)	RATE OF STATE TAXES: State Rev. (Mills)	State Sch'l (Mills)	Indg. Sch'l Fund (Mills)	Co. Bldg. (Mills)	Total Rate of State Tax (Mills)	RATE OF COUNTY TAXES: Co. Rev. (Mills)	Co. R.&B. (Mills)	Co. Poor (Mills)	Co. Bond and Int. (Mills)	Old Age Assist. (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of County Tax (Mills)	RATE OF TOWN, CITY OR VILLAGE TAXES: Town Rev. (Mills)	Town R.&B. (Mills)	1 Mill Drag. (Mills)	Town State Loan (Mills)	Town Bldg. (Mills)	Fire Patrol (Mills)	(Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town, City or Village Tax (Mills)
Un	300		11364		909	12273	233	23	3	4.19	4.19	22.26	1.87	1.87	1.87	1.87				68.56	5	15	1	69		5	5				100
TOTAL																															

No. School District	RATE OF SCHOOL TAXES: Local 1 Mill (Mills)	Special (Mills)	Sch'l State Loan (Mills)	Del. (Mills)	(Mills)	(Mills)	(Mills)	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	Sch'l State Loan	State Loan	Total School Tax	ALL OTHER TAXES: FUNDS	Ints	AMOUNTS
Un	1	15	5	5	5			31	203.95	1136	17064	5681	5909	5681	35455	State Revenue	18 03
	1	30	5	5	5			46	214.95	91	2727	455	473	455	4701	State School Teachers' Insurance and Retirement Fund	1 78
																Ad Add	25 13
																" Ren Ad.	419 37 41
																" Ad.	419 19 01
																County Revenue	2 80 37
																County Road and Bridg.	17 39
																County Fund	19 93
																County Bond and Interest	18 39
																County Old Age Assistance	166 68
																Town Revenue	61 37
																Town Road and Bridge	184 10
																Town 1 Mill Dragging	12 27
																Town State Loan	84 63
																Town Building	
																Town Fire Patrol	61 37
																Telephone	61 37
																School Local 1 Mill	12 27
																School Special	197 73
																School State Loan	61 37
																School Delinquency	61 37
																School Bldg	63 37
																Money and Credits	256 16 9 10
																TOTAL	2562 59

Total No. Acres 239 13 Total Levy, $ 2562 59 Book Footings, $ 2562 59

State of Minnesota, County of Cass. } ss.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct abstract showing the valuation of all the taxable property in the County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1938.

Witness my hand and official seal this 7 day of December A. D. 1938.

L. C. Peterson, County Auditor

SEAL

Assessor's Retu

FORM 2

NAMES OF OWNERS

Collection of Taxes of 1938, Town of Bay River, Cass County, Minnesota.

FUNDS	March Settlement 1937.	June Settlement 1937.	Nov. Settlement 1937.	Am't Collected from Nov. 1937 to First Monday in Jan. 1938.	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	268	510	655	81					
State School	370	348	449						
Teachers' Ins. and Ret. Fund									
County Revenue	1459	2799	4666	444					
County Road and Bridge	100	184	393	31					
County Poor	1006	1831	3217	316					
County Bond and Interest	944	1764	3017	289					
County Old Age Assistance	867	1621	2771	263					
Town Revenue	319	597	1021	97					
Town Road and Bridge	957	1791	3062	291					
Town 1 Mill Dragging	64	119	204	19					
Town State Loan	4005	8237	14083	1339					
Town ~~Building~~ Phone	319	597	1021	97					
Town Fire Patrol	319	597	1021	97					
School Local 1 Mill	64	119	204	19					
School Special	1815	1903	5178	291					
School State Loan	319	597	1021	97					
School Deficiency	319	597	1021	97					
School Dailying	331	621	1061	101					
Money and Credits	90								
TOTALS	14332	24807	42215	3957	8943	94254	164773	2768	256759

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Dif. Fo	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Dif. Fo	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Dif. Fo	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Dif. Fo	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No.	64	1815	319	2848	119	1903	597	3837	204	3178	1021	6503	19	291	97	443					
" " "	Dif. 319	Bld. 331			Dif. 597	Bld. 621			1021	Bld. 1061			Dif. 97	Bld. 101							
" " "																					
" " "																					
" " "																					
" " "																					
" " "																					
TOTALS	383	1815	650	2848	716	1903	1218	3837	1225	3178	2082	6503	116	291	198						

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1938.

Sample Form for Guidance of Assessor

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

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Tenths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Samuel Adams	*15*	*NE¼*	*5*	*114*	*32*	*160*		*Yes*	*5600*	*1200*		*6800*	*800*	*933*	*1733*			
O. J. Anderson		*SW¼*	*5*	*114*	*32*	*160*		*No*	*5800*			*5800*		*1933*	*1933*			
Lester Howard		*SE¼*	*5*	*114*	*32*	*160*		*No*	*6200*			*6200*		*2067*	*2067*			
George E. Warner		*N½ of NE¼*	*6*	*114*	*32*	*80*		*Yes*	*2800*	*900*		*3700*	*740*		*740*			
Howard Elliott		*S½ of NE¼*	*6*	*114*	*32*	*80*		*No*	*2800*			*2800*		*933*	*933*			
Oscar Johnson		*NW¼*	*6*	*114*	*32*	*160*		*Yes*	*6000*	*2400*		*8400*	*800*	*1467*	*2267*			
Mary Cole		*E½ of SW¼*	*6*	*114*	*32*	*80*		*Yes*	*2300*	*1200*		*3500*	*700*		*700*			
W. H. Benson		*W½ of SW¼*	*6*	*114*	*32*	*80*		*No*	*3000*			*3000*		*1000*	*1000*			
A. R. Sylvester		*NE¼ of SE¼*	*6*	*114*	*32*	*40*		*Yes*	*1600*	*1600*		*3200*	*577*	*100*	*677*			
Do.		*SW¼ of SE¼*	*6*	*114*	*32*	*40*		*Yes*	*1200*			*1200*	*223*	*33*	*256*			
									37300	*7300*		*44600*	*3840*	*8466*	*12306*			

PROOF

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

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

Total True and Full Value, $44,598

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 4CD

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

		DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION						EQUALIZED VALUES																													
											STRUCTURES & IMPROVEMENTS																															
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands and Buildings and all Structures, Improvements and Machinery	Assessed Value of Unplatted Lands Not Exceeding 40 per cent Class III	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value Equalized by the Board of Review	Total Assessed Value Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U.S. of America		Lot 1 (less 6.5 acres)																			
		1 NE ¼ of NE ¼				1143.27			Am												
		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																			
Sheulin Land Co.		9 SE ¼ of NW ¼				40			100	715 ~~142~~			715 ~~142~~		77 ~~54~~		77 ~~54~~				
		10																			
"		11 NE ¼ of SW ¼				40			100	715 ~~142~~			715 ~~142~~		77 ~~54~~		77 ~~54~~				
U.S. of America		12 NW ¼ of SW ¼																			
"		13 SW ¼ of SW ¼																			
"		14 SE ¼ of SW ¼																			
		15																			
"		16 NE ¼ of SE ¼																			
"		17 NW ¼ of SE ¼																			
"		18 SW ¼ of SE ¼																			
"		19 SE ¼ of SE ¼																			
		20																			
						80				430 ~~322~~			430 ~~322~~		144 ~~108~~		144 ~~108~~				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	District No. 6 Rate 25.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills		..... Mills	5.5 Mills		Ditch No.	Ditch No.	.....	.....				Month	Day	Year											
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																													
2																													
3																													
4																													
5																													
6																													
7																													
8																													
9	72					1468	42						1510	✓													1510		1671
10																													
11	72					1468	42						1510	✓													1510		1671
12																													
13																													
14																													
15																													
16																													
17																													
18																													
19																													
20																													
	144					2936	84						3020																

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 4CD

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

	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres)	100's
1	U.S. of America		NE¼ of NE¼ Lot 1	2	143	27		
2	"		NW¼ of NE¼ " 2					
3	"		SW¼ of NE¼					
4	"		SE¼ of NE¼					
5								
6			NE¼ of NW¼					
7	State of Minnesota		NW¼ of NW¼ " 3					
8	U.S. of America		SW¼ of NW¼ " 4					
9			SE¼ of NW¼					
10								
11	"		NE¼ of SW¼					
12	"		NW¼ of SW¼ " 5					
13	"		SW¼ of SW¼					
14	"		SE¼ of SW¼					
15								
16	"		NE¼ of SE¼					
17	"		NW¼ of SE¼					
18	"		SW¼ of SE¼					
19	"		SE¼ of SE¼					
20								

Column headings (no entries in rows 1–20): No. School District; Indicate Homestead; ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars); STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars); True and Full Value of Machinery Permanently Attached to Real Estate (Dollars); Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars); Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars); Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars); Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars); EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars); Total Assessed Value as Equalized by the County Board (Dollars); Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars); Sold for Taxes; VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. …… Rate …… Mills (Dollars) (four columns); Assessed Valuation Non-Homestead (Dollars); Rate and Tax Less Homestead Exemption …… Mills ($ cts.); State Tax on Non-Homestead …… Mills ($ cts.); Total General Tax ($ cts.); SPECIAL TAXES: Ditch No. ($ cts.); Ditch No. ($ cts.); ($ cts.); ($ cts.); Total Taxes ($ cts.); Paid; When Paid (Month, Day, Year); Number of Receipt; March Settlement 1939 ($ cts.); June Settlement 1939 ($ cts.); Penalty ($ cts.); November Settlement 1939 ($ cts.); Penalty ($ cts.); Collections to First Monday in January 1940 ($ cts.); Penalty ($ cts.); Delinquent on First Monday in January 1940 ($ cts.); Penalty ($ cts.); Total Delinquent Tax and Penalty ($ cts.).

Assessment Roll and Tax List of Unplatted Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1938.

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

FORM 4CD

In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (+37.9%) Dollars	Structures & Improvements: True and Full Value of Buildings and other Structures (+10%) Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Equalized: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	Sold for Taxes
		1	NE ¼ of NE ¼	3	143	27			[illegible]												
		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																			
U. S. of America		11	~~NE ¼ of SW ¼~~	Lot 10																	
Adolph & John Peterson		12	~~NW ¼ of SW ¼~~	" 11			44	25		no	80 / ~~60~~			80 / ~~60~~		27 / ~~20~~	27 / ~~20~~				
U. S. of America		13	SW ¼ of SW ¼																		
"		14	SE ¼ of SW ¼																		
		15																			
"		16	~~NE ¼ of SE ¼~~	" 8																	
"		17	~~NW ¼ of SE ¼~~	" 9																	
"		18	SW ¼ of SE ¼																		
"		19	SE ¼ of SE ¼																		
		20																			
							44	25			80 / ~~60~~			80 / ~~60~~		27 / ~~20~~	27 / ~~20~~				

	Valuations by School Districts as Equalized by Tax Commission: District No. ... Rate 203.95 Mills Dollars	District No. ... Rate ... Mills Dollars	District No. ... Rate ... Mills Dollars	District No. ... Rate ... Mills Dollars	Assessed Valuation Non-Homestead Dollars	Rate and Tax Less Homestead Exemption ... Mills $ cts.	State Tax on Non-Homestead 5.81 Mills $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ... $ cts.	Ditch No. ... $ cts.	... $ cts.	... $ cts.	... $ cts.	Total Taxes $ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1																											
2																											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12	27					551	16							567	2nd Half Paid / 1st Half Paid	NOV 15 1939 / JUN 21 1939	10179 / 6505		163 ✓		163 ✓				Abated to 326 # 6784 241 abated		
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	27					551	16							567													

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

FORM 2-U 20-M 3-38 M. H. D. Co. Auditor

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount of Line 101 Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1			NE ¼ of NE ¼				4 148 27														
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				31			yes	766 ~~300~~			766 ~~300~~	53 ~~20~~		53 ~~20~~				
12	"		NW ¼ of SW ¼ " 12				39			yes	706 ~~455~~			706 ~~455~~	41 ~~27~~		41 ~~27~~				
13	U. S. of America		SW ¼ of SW ¼																		
14	State of Minnesota		SE ¼ of SW ¼																		
15																					
16	Adolph & John Peterson		NE ¼ of SE ¼ " 9				48.00			yes	379 ~~252~~			379 ~~252~~	76 ~~50~~		76 ~~50~~				
17	" "		NW ¼ of SE ¼ " 10				52			yes	785 ~~540~~	88 ~~60~~		873 ~~600~~	115 ~~79~~		115 ~~79~~				
18	State of Minnesota		SW ¼ of SE ¼																		
19	U. S. of America		SE ¼ of SE ¼																		
20																					
							171.50				1336 ~~1035~~	88 ~~64~~		1424 ~~1099~~	285 ~~217~~		285 ~~217~~				

Cass County, Minnesota, for Taxes for the Year 1938.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	202.90 Mills					5.31 Mills																				
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cta.	$ cta.	$ cta.	$ cta.	$ cta.	$ cta.	$ cta.	$ cta.		Month Day Year		$ cta.	$ cta.	$ cta.	$ cta.	$ cta.	$ cta.	$ cta.	$ cta.	$ cta.	$ cta.
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11	53				1081								1081	2nd Half Paid	NOV 15 1939							Abated to	877	26.7	Abated	
														1st Half Paid	JUN 2 1 1939											
12	41				836								836	2nd Half Paid	NOV 15 1939							"	673	20.4	65.84	
														1st Half Paid	JUN 2 1 1939											
13																										
14																10.127 / 45.22		23.74		23.37						
15																										
16	76				1550								1550	2nd Half Paid	NOV 15 1939							"	1264	38.4	334	Abated
														1st Half Paid	JUN 2 1 1939											
17	115				2345								2345	2nd Half Paid	NOV 15 1939							"	1897	57.4	1672	
														1st Half Paid	JUN 2 1 1939											
18																										
19																										
20																										
	285				5812								5812													

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

Cass County, Minnesota, for Taxes for the Year 1938.

FORM 4CD 50,000-10-37 — Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

		DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION						EQUALIZED VALUES																											
										STRUCTURES & IMPROVEMENTS																															
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	Indicate Home stead	No. School District	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Structures	True and Full Value of Machinery Not Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		1	NE¼ of NE¼		5 143	27															
		2	NW¼ of NE¼																		
U. S. of America		3	SW¼ of NE¼ Lots 8 (unbacred)																		
W. G. Carnel		4	SE¼ of NE¼ " 9				145	0	yes		106 ~~80~~	484 ~~440~~		590 ~~520~~	118 ~~104~~		118 ~~104~~				
		5																			
		6	NE¼ of NW¼																		
		7	NW¼ of NW¼																		
		8	SW¼ of NW¼																		
		9	SE¼ of NW¼																		
		10																			
U. S. of America		11	~~NE¼ of SW¼~~ " 7																		
"		12	~~NW¼ of SW¼~~ " 6																		
"		13	SW¼ of SW¼																		
"		14	SE¼ of SW¼																		
		15																			
W. G. Carnel		16	NE¼ of SE¼				40		no		319 ~~240~~			319 ~~240~~		106 ~~80~~	106 ~~80~~				
U. S. of America		17	NW¼ of SE¼																		
"		18	SW¼ of SE¼																		
"		19	SE¼ of SE¼																		
		20																			
							545	0			425 ~~320~~	484 ~~440~~		909 ~~760~~	118 ~~104~~	106 ~~80~~	224 ~~184~~				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION																																								
	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.	.....	.....	TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																									~~Abated to 1.50~~				4 49
2																													
3																													
4	118					24 07							24 07		PAID IN FULL	JUL	10	1939	4514				15 50		Abated to 15.50				#549 Abated
5																													
6																													
7																													
8																													
9																													
10																													
11																													
12																													
13																													
14																													
15																													
16	106					21 62							22 24		PAID IN FULL	JUL	10	1939	4514				8 97		Abated to 8.97				#649 Abated
17																													
18																													
19																													
20																													
	224					45 69	62						46 31																

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

		Description of Property						Assessor's Valuation						Equalized Values				Valuations by School Districts as Equalized by Tax Commission																															
																		District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills																										
In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land	No. School District	Indicate Homestead	True and Full Value of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						Acres			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1		NE ¼ of NE ¼	6	143	37		no																																										
Thos. J. Welch S		NW ¼ of NE ¼ Lot 5				43.70	no		343 ~~258~~			343 ~~258~~		114 ~~86~~	114 ~~86~~				SOLD FOR TAXES		114			2325	66			2391															2391				
3		SW ¼ of NE ¼																																															
4		SE ¼ of NE ¼																																															
5																																																	
6		NE ¼ of NW ¼																																															
7		NW ¼ of NW ¼																																															
8		SW ¼ of NW ¼																																															
9		SE ¼ of NW ¼																																															
First State Bank, Bay River		Lot 9 less 34 ac. to U.S.				7.00	no		36 ~~27~~			36 ~~27~~		12 ~~4~~	12 ~~4~~				SOLD FOR TAXES		12			245	07			252								1.26		1.26							
11		NE ¼ of SW ¼																																															
12		NW ¼ of SW ¼																																															
13		SW ¼ of SW ¼																																															
14		SE ¼ of SW ¼																																															
15																																																	
16		NE ¼ of SE ¼																																															
17		NW ¼ of SE ¼																																															
" " "		~~SW ¼ of SE ¼~~ Lot 8 less 1 rac. to U.S.				77.00	no		117 ~~84~~			117 ~~84~~		37 ~~26~~	37 ~~26~~				SOLD FOR TAXES		37			755	21			776								11.02		11.01							
B. B. Ralph		~~SE ¼ of SE ¼~~ Lot 7				51.50	no		203 ~~153~~			203 ~~153~~		68 ~~54~~	68 ~~54~~				SOLD FOR TAXES		68			1387	40			1427																			
20																																																	
						172.20			694 ~~522~~			694 ~~522~~		231 ~~174~~	231 ~~174~~						231			4712	134			4846																			

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	Indicate Homestead	No. School District	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements ÷ 37.9%	Structures & Improvements: True and Full Value of Build. Not Attached (Board origin) ÷ 10%	True and Full Value of Machinery Not Attached (Board origin) to Real Estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $400 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Acres	100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Geo. Swanson et al		1	NE¼ of NE¼		7	143	27	40		no	775 ~~142~~			775 ~~142~~		77 ~~54~~	77 ~~54~~				
State of Minnesota		2	NW¼ of NE¼																		
"		3	SW¼ of NE¼																		
Geo. Swanson et al		4	SE¼ of NE¼					40		no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				
		5																			
U. S. of America		6	NE¼ of NW¼																		
Fred N. Anderson		7	NW¼ of NW¼ Lot 1					27.30		no	136 ~~102~~	40 ~~34~~		176 ~~136~~		59 ~~44~~	59 ~~46~~				
Albert Freitag		8	SW¼ of NW¼					28.48		yes	788 ~~138~~	608 ~~462~~		731 ~~600~~	146 ~~120~~		146 ~~120~~				SOLD FOR TAXES
"		9	SE¼ of NW¼					40		yes	399 ~~298~~			399 ~~298~~	166 ~~124~~		166 ~~124~~				SOLD FOR TAXES
"		10	N½ of Lot 3					14.58		yes	19 ~~55~~			19 ~~55~~	15 ~~44~~		15 ~~44~~				SOLD FOR TAXES
State of Minnesota		11	NE¼ of SW¼																		
Carl Freitag		12	NW¼ of SW¼ & Lot 3					14.58		no	77 ~~54~~			77 ~~54~~		26 ~~18~~	26 ~~18~~				SOLD FOR TAXES
"		13	SW¼ of SW¼ Lot 4					29.84		no	116 ~~87~~			116 ~~87~~		39 ~~29~~	39 ~~29~~				SOLD FOR TAXES
~~Bertha Crosbrey~~	F. A. Walker & Wayne Walker	14	SE¼ of SW¼					40		no	279 ~~216~~			279 ~~216~~		93 ~~72~~	93 ~~72~~				SOLD FOR TAXES
		15																			
U. S. of America		16	NE¼ of SE¼																		
Bertha Quale		17	NW¼ of SE¼					40		no	399 ~~300~~	99 ~~74~~		498 ~~374~~		166 ~~124~~	166 ~~124~~				SOLD FOR TAXES
O. Stake & Wayne Stake		18	SW¼ of SE¼					40		yes	306 ~~230~~	277 ~~208~~		583 ~~438~~	117 ~~96~~		117 ~~96~~				
" "		19	SE¼ of SE¼					40		yes	159 ~~120~~			159 ~~120~~	37 ~~24~~		37 ~~24~~				
		20																			
								895.70			1654 ~~1256~~	~~740~~		~~2394~~	~~302~~	~~349~~	~~651~~				
											2767	924		3691	376	506	882				

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	72					1468	42						1510	1											1510		1671
														2													
														3													
	53					1081	31						1112	4											1112		1231
														5													
														6													
	59					1203	34						1237	7	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 6 1939	$9.70 $6.34		6.19		6.18						
	146					2778							2778	8	PAID IN FULL	AUG 1 - 1939											
	66					1346							1346	9	PAID IN FULL	AUG 1 - 1939	7626				46.30	1.16					
	15					306							306	10	PAID IN FULL	AUG 1 - 1939											
														11													
	24					489	14						503	12											503		
	39					795	23						818	13											818		
	93					1897	54						1951	14	PAID IN FULL	OCT 13 1939	$33.72				19.51	6.8					
														15													
														16													
	166					3386	96						3482	17											3482		
	117					2386							2386	18											2386		2641
	32					653							653	19											653		723
														20													
	882					17988	294						18282														

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land (Acres)	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Acres	100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U. S. of America				8	143.27															
2	Edward Walcke		NE¼ of NE¼				40			yes	~~377~~ 377	~~47~~ 47		~~369~~ 369	~~74~~ 74	~~57~~ 57	~~74~~ 74				
3	U. S. of America		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	Edward Walcke		NE¼ of NW¼				40			yes	~~713~~ 713			~~713~~ 713	~~43~~ 43	~~32~~ 32	~~43~~ 43				
7	Geo. Swan et al		NW¼ of NW¼				40			no	~~159~~ 159			~~159~~ 159			~~53~~ 53				
8	U. S. of America		SW¼ of NW¼																		
9	John Ambruex		SE¼ of NW¼				40			yes	~~713~~ 713			~~713~~ 713	~~43~~ 43	~~32~~ 32	~~43~~ 43				
10																					
11	Chas. Ambruex		NE¼ of SW¼				40			yes	~~707~~ 707 ~~265~~ 265	~~435~~ 435 ~~343~~ 343		~~1142~~ 1142	~~141~~ 141	~~106~~ 106	~~141~~ 141				
12	Barlow Realty Co.		NW¼ of SW¼				40			no	~~189~~ 189 ~~144~~ 144	~~55~~ 55 ~~50~~ 50		~~244~~ 244 ~~194~~ 194		~~81~~ 81 ~~64~~ 64	~~81~~ 81 ~~64~~ 64				Sold for Taxes
13	"		SW¼ of SW¼				40			no	~~159~~ 159 ~~126~~ 126			~~159~~ 159 ~~126~~ 126		~~53~~ 53 ~~40~~ 40	~~53~~ 53 ~~40~~ 40				Sold for Taxes
14	Chas. Ambruex		SE¼ of SW¼				40			no	~~170~~ 170 ~~94~~ 94			~~170~~ 170 ~~90~~ 90		~~40~~ 40 ~~30~~ 30	~~40~~ 40 ~~30~~ 30				
15																					
16	U. S. of America		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	Chas. G. Ambruex		SW¼ of SE¼				40			no	~~159~~ 159 ~~126~~ 126			~~159~~ 159 ~~126~~ 126		~~53~~ 53 ~~40~~ 40	~~53~~ 53 ~~40~~ 40				Sold for Taxes
19	U. S. of America		SE¼ of SE¼																		
20																					
							360				~~1806~~ 1806 ~~1359~~ 1359	~~587~~ 587 ~~485~~ 485		~~2447~~ 2447 ~~1850~~ 1850 ~~7343~~ 7343	~~244~~ 244 ~~351~~ 351 ~~301~~ 301	~~214~~ 214 ~~780~~ 780	~~458~~ 458 ~~581~~ 581				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2	74					1509							1509	1st Half Paid	MAY 24 1939	4333		755						754		834
3																										
4																										
5																										
6	43					877							877	1st Half Paid	MAY 24 1939	4333		440						437		484
7	53					1081	31						1112											1112		1231
8																										
9	43					877							877	2nd Half Paid 1st Half Paid	OCT. 9 - 1939 OCT. 2 - 1939	8250 4915		439		438						
10																										
11	141					2876							2876	2nd Half Paid 1st Half Paid	OCT. 9 - 1939 JUN. 2 - 1939	8250 4915		1438		1438						
12	81					1652	47						1699											1699		
13	53					1081	31						1112											1112		
14	40					816	23						839	2nd Half Paid 1st Half Paid	OCT. 9 - 1939 JUN. 2 - 1939	8250 4915		419		420						
15																										
16																										
17																										
18	53					1081	31						1112											1112		
19																										
20																										
	581					11850	163						12013													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (+37.9%) Dollars	Structures & Improvements: True and Full Value of Buildings and other Structures (+10%) Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Equalized: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	Sold for Taxes
1	U. S. of America		NE¼ of NE¼	9	143	27															
2	State of Minnesota		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	U. S. of America		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	State of Minnesota		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	C. A. Kuhl		NE¼ of SW¼				40			m	~~166~~ 221			~~166~~ 221		74 ~~56~~ 55	74 ~~86~~ 55				SOLD FOR TAXES
12	"		NW¼ of SW¼ less 1 ac. school				39			m	~~117~~ 155			~~117~~ 155		52 39	52 39				SOLD FOR TAXES
13	U. S. of America		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	C. A. Kuhl		NW¼ of SE¼				40			m	~~162~~ 215			~~162~~ 215		72 54	72 54				SOLD FOR TAXES
18	U. S. of America		SW¼ of SE¼																		
19	State of Minnesota		SE¼ of SE¼																		
20																					
							119				~~445~~ 591			~~445~~ 591		~~148~~ ~~149~~ 198	~~148~~ ~~149~~ 198				

Line	Valuations by School Districts as Equalized by Tax Commission: District No. ... Rate 203.9 Mills Dollars	District No. ... Rate ... Mills Dollars	District No. ... Rate ... Mills Dollars	District No. ... Rate ... Mills Dollars	Assessed Valuation Non-Homestead Dollars	Rate and Tax Less Homestead Exemption ... Mills $ cts.	State Tax on Non-Homestead 5.81 Mills $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ... $ cts.	Ditch No. ... $ cts.	... $ cts.	... $ cts.	Total Taxes $ cts.	Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11	74					15 09	43						15 52											15 52		
12	52					10 61	30						10 91											10 91		
13																										
14																										
15																										
16																										
17	72					14 68	42						15 10											15 10		
18																										
19																										
20																										
	198					40 38	1 15						41 53													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres on Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements	True and Full Value of Bldg. and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Acres	100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	State of Minnesota		NE ¼ of NE ¼	10	143	27			no												
2	(Alfred Rack)		NW ¼ of NE ¼				40			no	159 ~~130~~			159 ~~130~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES
3	"		SW ¼ of NE ¼				40			no	715 ~~162~~			715 ~~162~~		71 ~~54~~	71 ~~54~~				SOLD FOR TAXES
4	"		SE ¼ of NE ¼				40			no	137 ~~94~~			137 ~~94~~		44 ~~33~~	44 ~~33~~				SOLD FOR TAXES
5																					
6	U. S. of America		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	State of Minnesota		SW ¼ of SW ¼																		
14	C. A. Ruhl		SE ¼ of SW ¼				40			no	715 ~~162~~			715 ~~162~~		71 ~~54~~	71 ~~54~~				SOLD FOR TAXES
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	(Alfred Rack)		NW ¼ of SE ¼				40			no	715 ~~162~~			715 ~~162~~		71 ~~54~~	71 ~~54~~				SOLD FOR TAXES
18	U. S. of America		SW ¼ of SE ¼																		
19	State of Minnesota		SE ¼ of SE ¼																		
20							200				936 ~~705~~			936 ~~705~~		313 ~~235~~	313 ~~235~~				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	23.75 Mills																									
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2	53					1081	31						1112	PAID IN FULL	OCT 17 1939											
3	72					1468	42						1510	PAID IN FULL	OCT 17 1939	$31.10				35.43						Res. abated
4	44					897	26						923	PAID IN FULL	OCT 17 1939											
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14	72					1468	42						1510											1510		
15																										
16																										
17	72					1468	42						1510	PAID IN FULL	OCT 17 1939	$31.10				15.10						Res. abated
18																										
19																										
20	313					6382	183						6565													

Assessment Roll and Tax List of Unplatted Real Property in the Deer of Bear River, Cass County, Minnesota, for Taxes for the Year 1938.

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

		DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION							EQUALIZED VALUES																											
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures	STRUCTURES & IMPROVEMENTS: True and Full Value of Machinery Personally Attached to Real Estate	Total True and Full Value of Lands and all Structures, Improvements and Machinery	Assessed Value of Structures up to Amount at per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands and all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
							Acres	100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
U.S. of America		1	NE ¼ of NE ¼				11.14	37																																		
"		2	NW ¼ of NE ¼																																							
"		3	SW ¼ of NE ¼																																							
"		4	SE ¼ of NE ¼																																							
		5																																								
"		6	NE ¼ of NW ¼																																							
"		7	NW ¼ of NW ¼																																							
"		8	SW ¼ of NW ¼																																							
"		9	SE ¼ of NW ¼																																							
		10																																								
"		11	NE ¼ of SW ¼																																							
"		12	NW ¼ of SW ¼																																							
"		13	SW ¼ of SW ¼																																							
"		14	SE ¼ of SW ¼																																							
		15																																								
"		16	NE ¼ of SE ¼																																							
"		17	NW ¼ of SE ¼																																							
State of Minnesota		18	SW ¼ of SE ¼																																							
"		19	SE ¼ of SE ¼																																							
		20																																								

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

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

			DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION							EQUALIZED VALUES			
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Exact $1000 Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota		1	N E ¼ of N E ¼				12 113 17													
U. S. of America		2	N W ¼ of N E ¼																	
"		3	S W ¼ of N E ¼																	
"		4	S E ¼ of N E ¼																	
		5																		
"		6	N E ¼ of N W ¼																	
"		7	N W ¼ of N W ¼																	
"		8	S W ¼ of N W ¼																	
"		9	S E ¼ of N W ¼																	
		10																		
"		11	N E ¼ of S W ¼																	
"		12	N W ¼ of S W ¼																	
State of Minnesota		13	S W ¼ of S W ¼																	
U. S. of America		14	S E ¼ of S W ¼																	
		15																		
"		16	N E ¼ of S E ¼																	
"		17	N W ¼ of S E ¼																	
"		18	S W ¼ of S E ¼																	
"		19	S E ¼ of S E ¼																	
		20																		

Cass County, Minnesota, for Taxes for the Year 1938.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION							SPECIAL TAXES																																							
	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	Ditch No.	Ditch No.	.....	.....	TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
														1																															
														2																															
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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 1938.

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Int's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Improvements (Dollars)	True and Full Value of Machinery Per manent Installed in Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	U.S. of America		NE ¼ of NE ¼		18	143	29															
2	"		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	"		NW ¼ of NW ¼																			
8	"		SW ¼ of NW ¼																			
9	"		SE ¼ of NW ¼																			
10																						
11	"		NE ¼ of SW ¼																			
12	"		NW ¼ of SW ¼																			
13	~~John Sebalinske~~	U.S. of America	SW ¼ of SW ¼	~~Lot~~							no	159 ~~136~~			159 ~~136~~		53 ~~40~~	53 ~~40~~				
14	"	"	SE ¼ of SW ¼	~~Lot~~							no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				
15																						
16	U.S. of America		NE ¼ of SE ¼																			
17	State of Minnesota		NW ¼ of SE ¼																			
18	"		SW ¼ of SE ¼																			
19	"		SE ¼ of SE ¼																			
20				~~Lot~~								334 ~~252~~			334 ~~252~~		111 ~~84~~	111 ~~84~~				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	$ cts.	State Tax on Non-Homestead 5.8 Mills	$ cts.	TOTAL GENERAL TAX	$ cts.	SPECIAL TAXES: Ditch No.	$ cts.	Ditch No.	$ cts.	.....	$ cts.	.....	$ cts.	TOTAL TAXES	$ cts.
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13					53	1081	31													1112	
14					58	1183	34													1217	
15																					
16																					
17																					
18																					
19																					
20					111	2264	65													2329	

	PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13	Canceled Good Land													1112 Canceled	
14	do													1217 do	
15															
16															
17															
18															
19															
20															

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	State of Minnesota		NE ¼ of NE ¼				14143 rg														
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	U. S. of America		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	State of Minnesota		NE ¼ of SW ¼																		
12	U. S. of America		NW ¼ of SW ¼																		
13	State of Minnesota		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ....Mills (Dollars)	District No. ..... Rate ....Mills (Dollars)	District No. ..... Rate ....Mills (Dollars)	District No. ..... Rate ....Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead .....Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														1																
2														2																
3														3																
4														4																
5														5																
6														6																
7														7																
8														8																
9														9																
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11														11																
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20														20																

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 400

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands and all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Equal in per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands and all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	State of Minnesota		NE ¼ of NE ¼	15	143	27															
2	C. A. Ruhl		W½ of NW ¼ of NE ¼				20			no	80 60			80 60		20 20	20 20				SOLD FOR TAXES
3	State of Minnesota		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5	U. S. of America		E½ of NW ¼ NE ¼																		
6	State of Minnesota		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	U. S. of America		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	State of Minnesota		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	U. S. of America		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	State of Minnesota		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							20				80 60			80 60		20 20	20 20				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1													
2	27					551	16						567
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
	27					551	16						567

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1															
2													567		
3															
4															
5															
6															
7															
8															
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20															

Assessment Roll and Tax List of Unplatted Real Property in the Anson of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
Nettie M. Benson	S	1	NE ¼ of NE ¼	16	143	29	40			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES	58					11 83	34							12 17	1											12 17
U. S. of America		2	NW ¼ of NE ¼																																		2											
"		3	SW ¼ of NE ¼																																		3											
Nettie M. Benson	S	4	SE ¼ of NE ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES	53					10 81	31							11 12	4											11 12
		5																																			5											
U. S. of America		6	NE ¼ of NW ¼																																		6											
Nettie M. Benson	S	7	NW ¼ of NW ¼				40			no	108 ~~81~~			108 ~~81~~		36 ~~27~~	36 ~~27~~				SOLD FOR TAXES	36					7 34	21							7 55	7											7 55
"	S	8	SW ¼ of NW ¼				40			no	108 ~~81~~			108 ~~81~~		36 ~~27~~	36 ~~27~~				SOLD FOR TAXES	36					7 34	21							7 55	8											7 55
U. S. of America		9	SE ¼ of NW ¼																																		9											
		10																																			10											
Nettie M. Benson	S	11	NE ¼ of SW ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES	53					10 81	31							11 12	11											11 12
"	S	12	NW ¼ of SW ¼				40			no	163 ~~123~~			163 ~~123~~		54 ~~41~~	54 ~~41~~				SOLD FOR TAXES	54					11 01	31							11 32	12											11 32
"	S	13	SW ¼ of SW ¼				40			no	108 ~~81~~			108 ~~81~~		36 ~~27~~	36 ~~27~~				SOLD FOR TAXES	36					7 34	21							7 55	13											7 55
"	S	14	SE ¼ of SW ¼				40			no	100 ~~75~~			100 ~~75~~		33 ~~25~~	33 ~~25~~				SOLD FOR TAXES	33					6 73	19							6 92	14											6 92
		15																																			15											
State of Minnesota		16	NE ¼ of SE ¼																																		16											
Arthur E. Davis	S	17	NW ¼ of SE ¼				40			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES	58					11 83	34							12 17	17											12 17
"	S	18	SW ¼ of SE ¼				40			no	199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES	66					13 46	38							13 84	18											13 84
State of Minnesota		19	SE ¼ of SE ¼																																		19											
		20																																			20											
							400				1454 ~~1090~~			1454 ~~1090~~		~~366~~ ~~275~~ 483	~~366~~ ~~275~~ 483					483					98 50	281							101 31												

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands and Improvements up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands and all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate / Dollars	District No. / Rate / Dollars	District No. / Rate / Dollars	District No. / Rate / Dollars	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ($ cts.)	State Tax on Non-Homestead ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
	U.S. of America		NE¼ of NE¼	17	143	27			07																																							
	"		NW¼ of NE¼																																													
	August Kuhlman S		SW¼ of NE¼				40			no	159 / 120			159 / 120		53 / 40	53 / 40				SOLD FOR TAXES	53					1081	31					1112													1112	
	State of Minnesota		SE¼ of NE¼																																													
	U.S. of America		NE¼ of NW¼																																													
	"		NW¼ of NW¼																																													
	"		SW¼ of NW¼																																													
	Homer R. Rudien		SE¼ of NW¼				40			no	163 / 122			163 / 122		54 / 41	54 / 41				SOLD FOR TAXES	54					1101	31					1132													1132	
	U.S. of America		NE¼ of SW¼																																													
	"		NW¼ of SW¼																																													
	"		SW¼ of SW¼																																													
	"		SE¼ of SW¼																																													
	State of Minn. (Dept. of Rural Credit)		NE¼ of SE¼																																													
	U.S. of America		NW¼ of SE¼																																													
	"		SW¼ of SE¼																																													
	State of Minn. (Dept. of Rural Credit)		SE¼ of SE¼																																													
							80				377 / 243			377 / 243		107 / 54	107 / 54					107					2182	62					2244															

Assessment Roll and Tax List of Unplatted Real Property in the Drewry of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundr.	No. School District	Indirect Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Assessor's Valuation: True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	H. B. Jones			NE¼ of NE¼	18	143	77	40		no	no	199			199		66	265				SOLD FOR TAXES
2	Emil Vogel			NW¼ of NE¼				40			yes	407	647		1054	711		711				SOLD FOR TAXES
3	U. S. of America			SW¼ of NE¼																		
4	"			SE¼ of NE¼																		
5																						
6	Walter Nelson			NE¼ of NW¼				40			yes	475	374		849	170		170				
7	"			NW¼ of NW¼ Lot 1 E½ NW¼ of SW¼ (76.5 ac.)				77.95			yes	86			86	17		17				
8	State of Minnesota			Do. 77.64 ac. of Lot 1 of SE¼ No. 14 S.W¼ of NW¼																		
9				SE¼ of NW¼																		
10	Mary Nelson Dean			N 13.34 ac. of Lot 1 of SE¼ No. 14				13.84			no	290	18		308		103	103				SOLD FOR TAXES
11	State of Minnesota			NE¼ of SW¼																		
12	"			NW¼ of SW¼ Lot 3																		
13	Virgil T. Denfeld			SW¼ of SW¼ . 4				33.74			no	44			44		15	15				
14	Andrew A. Sanger (Adolph Sanger)			SE¼ of SW¼				40			no	199			199		66	66				
15	Walter L. Nelson			W½ of S½ of Lot 1				7.65			yes	33			33	7		7				
16	U. S. of America			NE¼ of SE¼								106			106	71		71				
17	Harry L. Deuring			NW¼ of SE¼				40			yes	194	495		689	138		138				
18	"			SW¼ of SE¼				40			yes	346	450		796	159		159				
19	U. S. of America			SE¼ of SE¼																		
20																						
								347.68				1983	1584		3567	473	341	814				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.																
1	66					1346	38						1384	1	2nd Half Paid												1384		
2	211					4303							4303	2	1st Half Paid	NOV 10 1939			9897		2153		2150						
3														3		JUN 14 1939			5641										
4														4															
5														5															
6	170					3467							3467	6	PAID IN FULL	DEC 8		1939	10424						38.14				Per due
7	17					347							347	7	PAID IN FULL	DEC 8		1939											
8														8															
9														9															
10	103					2101	60						2161	10													2161		
11														11															
12														12															
13	15					306	09						315	13	2nd Half Paid	OCT 24 1938			8765		158		157						
14	66					1346	38						1384	14	1st Half Paid	JUN 9 1939			5554										
15	7					143							143	15	PAID IN FULL	FEB 17 1939			10185	1384									
16														16	PAID IN FULL	DEC 8		1939	10424						143				Per due
17	21					428							428	17														428	474
18	138					2815							2815	18														2815	3115
19														19															
20														20															
	814					16602	145						16747																

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hm.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount as per cent Class III (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	~~State of Minnesota~~	Nellie Schermann	NE¼ of NE¼				19.143 rj														
	St. of Minn.		NW¼ of NE¼																		
	"		SW¼ of NE¼																		
	"	Nellie Schermann	SE¼ of NE¼																		
	Chas. Anderson		S. 9 ac. of Sd. NW¼ on S. side of Rg.				8.95			no	48 ~~36~~			48 ~~36~~		16 ~~12~~	16 ~~12~~				
	Louis W. Campbell		Easterly 40 rds. of NW¼ NE¼ of NW¼				15.41			yes	439 ~~336~~	330 ~~300~~		769 ~~636~~	154 ~~126~~		154 ~~126~~				SOLD FOR TAXES
	A. J. Sundeen		Westerly 41.40 acres of NW¼ NW¼ of NW¼ (N. of Rg. less Wy. R.W.)				41.40			yes	247 ~~152~~	383 ~~348~~		630 ~~500~~	126 ~~104~~		126 ~~104~~				
	Louis W. Campbell		Central 5 ac. of NW¼ S.W¼ of NW¼				5.00			yes	77 ~~65~~			77 ~~65~~	15 ~~14~~		15 ~~14~~				SOLD FOR TAXES
			SE¼ of NW¼																		
	"		All E. of Rg. of Lot 3 of NE¼ & Lot 4				79.05			yes	179 ~~125~~			179 ~~125~~	36 ~~27~~		36 ~~27~~				SOLD FOR TAXES
	Fred W. Anderson		~~NE¼ of SW¼~~ (All W. of part of NE¼ & Lot 4)				45.74			no	739 ~~180~~	287 ~~264~~		576 ~~444~~		175 ~~147~~	175 ~~147~~				
	"		NW¼ of SW¼ ~~W. of Lot 3~~ (W. of Rg.)													~~147~~					
	U. S. of America		~~SW¼ of SW¼~~ Lot 4																		
	Olga Agnes Armstrong		SE¼ of SW¼ (less W. 5 ac. of Rg. & W. 1 ac. to Sd. Rg.)				37.97			no	195 ~~147~~			195 ~~147~~		65 ~~49~~	65 ~~49~~				SOLD FOR TAXES
	State of Minnesota		The part of S. E. & S. W. lying NE. of R.W.																		
	Nicholas New		NE¼ of SE¼				40.68			no	367 ~~276~~	26 ~~24~~		393 ~~300~~		131 ~~100~~	131 ~~100~~				SOLD FOR TAXES
	"		NW¼ of SE¼				40.37			no	199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
	State of Minnesota		SW¼ of SE¼ less Rg.																		
			SE¼ of SE¼																		
							339.55				2180 ~~1641~~	1076 ~~833~~		~~3256~~ ~~2474~~ 3206	~~882~~ 369	~~349~~ 453	~~453~~ 822				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
	23.5 Mills												
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1													
2													
3													
4													
5	16					326	09						335
6	154					3141							3141
7	125					2549							2549
8	54					1101							1101
9													
10	36					734							734
11	175					3569	102						3671
12													
13													
14	65					1326	38						1364
15													
16	131					2672	76						2748
17	66					1346	38						1384
18													
19													
20													
	822					16764	263						17027

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1															
2															
3															
4															
5													~~335~~		371
6													3141		
7	2nd Half Paid	OCT.	24	1939	$765		1275		1274						
8	1st Half Paid	JUN	9	1939	5554								1101		
9															
10													734		
11	Bal. P. 1st Half Paid	MAY	6	1939	1840 del. R. 10740 3135		1835						Abstract 20.40 263		#267 10.73 Paid
12															
13															
14													1364		
15															
16													2748		
17													1384		
18															
19															
20															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Limit of Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value of Lands Equalized by the Board of Review (Dollars)	Total Assessed Value of Lands Equalized by the County Board (Dollars)	Total Assessed Value of Lands as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Inga Skatterud		NE¼ of NE¼	20	143	27	40			no	199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
2	U. S. of America		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	Inga Skatterud		SE¼ of NE¼				40			no	133 ~~100~~			133 ~~100~~		44 ~~33~~	44 ~~33~~				SOLD FOR TAXES
5																					
6	U. S. of America		NE¼ of NW¼																		
7	~~State of Minnesota~~ (M. Sherman)		NW¼ of NW¼				40			yes	377 ~~280~~	88 ~~80~~		460 ~~360~~	97 ~~72~~		97 ~~72~~				SOLD FOR TAXES
8	State of Minnesota		SW¼ of NW¼																		
9	U. S. of America		SE¼ of NW¼																		
10																					
11	Chas. A. Parker		NE¼ of SW¼				40			yes	319 ~~240~~			319 ~~240~~	64 ~~48~~		64 ~~48~~				
12	~~State of Minnesota~~ P. H. Peterson		NW¼ of SW¼				40				199			199		106					
13	"		SW¼ of SW¼				40				199			199		106					
14	~~Federal Farm~~ State Bank		SE¼ of SW¼				40			no	199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
15																					
16	U. S. of America		NE¼ of SE¼																		
17	Chas. A. Parker		NW¼ of SE¼				40			yes	319 ~~240~~			319 ~~240~~	64 ~~48~~		64 ~~48~~				
18	"		SW¼ of SE¼				40			yes	276 ~~208~~	519 ~~472~~		795 ~~680~~	159 ~~136~~		159 ~~136~~				
19	U. S. of America		SE¼ of SE¼																		
20																					
							36				1817 ~~1365~~	607 ~~456~~		2424 ~~1821~~	379 ~~284~~	~~133~~ ~~100~~ 176	~~427~~ ~~384~~ 555				

	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate (Mills)	District No. / Rate (Mills)	District No. / Rate (Mills)	District No. / Rate (Mills)	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption (Mills)	State Tax on Non-Homestead (Mills)	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	203						5.8																			
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	66					1346	38						1384											1384		
2																										
3																										
4	44					897	26						923											923		
5																										
6																										
7	92					1876							1876											1876		
8																										
9																										
10																										
11	64					1305							1305	✓										1305	144	
12	66					1346	38						1384											1384	1532	
13	66					1346	38						1384											1384	1532	
14	66					1346	38						1384	2nd Half Paid / 1st Half Paid	NOV 6 1939 / JUN 6 1939	9833 / 5332		692 ✓		692 ✓						
15																										
16																										
17	64					1305							1305	✓										1305	144	
18	159					3243							3243	✓										3243	3579	
19																										
20																										
	555					11318	102						11420													

Assessment Roll and Tax List of Unplatted Real Property in the Shevlin of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hm.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼	71	143	27															
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	State of Minn. (Dept. of Rural Credit)		NE ¼ of NW ¼																		
7	Inga Shatterud		NW ¼ of NW ¼				40			no	779 ~~310~~	770 ~~205~~		499 ~~710~~		166 ~~103~~	~~187~~ 166 ~~50~~				SOLD FOR TAXES
8	"		SW ¼ of NW ¼				40			no	199 ~~156~~			199 ~~156~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
9	State of Minn. (Dept. of Rural Credit)		SE ¼ of NW ¼																		
10																					
11	Geo. E. Speffard		NE ¼ of SW ¼				40			no	199 ~~156~~			199 ~~156~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
12	"		NW ¼ of SW ¼				40			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
13	"		SW ¼ of SW ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES
14	"		SE ¼ of SW ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES
15																					
16	Jonas C. Johnson		NE ¼ of SE ¼				40			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
17	Oscar C. Johnson		NW ¼ of SE ¼				40			yes	297 ~~220~~			297 ~~220~~	58 ~~44~~		58 ~~44~~				
18	" "		SW ¼ of SE ¼				40			yes	290 ~~218~~	343 ~~312~~		633 ~~530~~	17 ~~16~~		177 ~~146~~				
19	Jonas C. Johnson		SE ¼ of SE ¼				40			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
20							400				2707 ~~1584~~	563 ~~512~~		3265 ~~2096~~	~~156~~ 185	~~419~~ ~~394~~ 578	~~575~~ ~~544~~ 763				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1														1															
2														2															
3														3															
4														4															
5														5															
6														6															
7	166				3386	96							3482	7													3482		
8	66				1346	38							1384	8													1384		
9														9															
10														10															
11	66				1346	38							1384	11													1384		
12	58				1183	34							1217	12													1217		
13	53				1081	31							1112	13													1112		
14	53				1081	31							1112	14													1112		
15														15															
16	58				1183	34							1217	16													1217		
17	58				1183								1183	17													1183		1209
18	127				2590								2590	18													2590		2866
19	58				1183	34							1217	19													1217		
20														20															
	763				15562	336							15898																

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1938.

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

		Description of Property						Assessor's Valuation						Equalized Values			
In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400 at 20 per cent Class 3B (Dollars)	Assessed Value of Balance of Lands and all Structures, Improvements and Machinery at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands and all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
U. S. of America	1	NE¼ of NE¼	27143.77			28													
"	2	NW¼ of NE¼																	
State of Minnesota	3	SW¼ of NE¼																	
"	4	SE¼ of NE¼																	
	5																		
U. S. of America	6	NE¼ of NW¼																	
"	7	NW¼ of NW¼																	
"	8	SW¼ of NW¼																	
State of Minnesota	9	SE¼ of NW¼																	
	10																		
D. A. Anderson	11	NE¼ of SW¼				40		yes	140 ~~105~~			140 ~~105~~	28 ~~21~~		28 ~~21~~				
U. S. of America	12	NW¼ of SW¼																	
"	13	SW¼ of SW¼																	
D. A. Anderson	14	SE¼ of SW¼				40		yes	138 ~~104~~	384 ~~256~~		470 ~~360~~	84 ~~72~~		84 ~~72~~				
	15																		
U. S. of America	16	NE¼ of SE¼																	
Fred C. Doffle	17	NW¼ of SE¼				40		no	178 ~~96~~			178 ~~96~~		43 ~~32~~	43 ~~32~~				SOLD FOR TAXES
"	18	SW¼ of SE¼				40		no	178 ~~96~~			178 ~~96~~		43 ~~32~~	43 ~~32~~				SOLD FOR TAXES
U. S. of America	19	SE¼ of SE¼																	
	20																		
						160			534 ~~401~~	384 ~~256~~		654 ~~557~~ 816	~~97~~ 117	~~64~~ 86	~~157~~ 198				

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate (Dollars)	District No. / Rate (Dollars)	District No. / Rate (Dollars)	District No. / Rate (Dollars)	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption (Mills)	State Tax on Non-Homestead (Mills)	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
202 Mills																										
28					571							571		PAID IN FULL OCT 23 1938		8466				2284	80					
84					1713							1713		PAID IN FULL OCT 23 1938												
43					877	25						902												902		
43					877	25						902												902		
198					4038	50						4088														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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		Description of Property						Assessor's Valuation							Equalized Values																												
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Machinery Purchased or Installed in Said Estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.									
U.S. of America		1	NE ¼ of NE ¼	32	142	27			NO																																		
"		2	NW ¼ of NE ¼																																								
"		3	SW ¼ of NE ¼																																								
"		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																																								
"		8	SW ¼ of NW ¼																																								
State of Minnesota		9	SE ¼ of NW ¼																																								
		10																																									
"		11	NE ¼ of SW ¼																																								
"		12	NW ¼ of SW ¼																																								
"		13	SW ¼ of SW ¼																																								
"		14	SE ¼ of SW ¼																																								
		15																																									
U.S. of America		16	NE ¼ of SE ¼																																								
"		17	NW ¼ of SE ¼																																								
State of Minnesota		18	SW ¼ of SE ¼ less 10 acres																																								
"		19	SE ¼ of SE ¼																																								
"		20	10 acres E side of SE ¼ 36																																								

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ 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															
19															
20															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1938.

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

		In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Including all Structures and Improvements	Structures & Improvements: True and Full Value of Structures and other Improvements	Structures & Improvements: True and Full Value of Improvements Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Equal 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1		U. S. of America		NE ¼ of NE ¼	24-143-27					NW												
2		"		NW ¼ of NE ¼																		
3		"		SW ¼ of NE ¼																		
4		"		SE ¼ of NE ¼																		
5																						
6		Berna M. Rosenstatel		NE ¼ of NW ¼				40			MB	199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
7		U. S. of America		NW ¼ of NW ¼																		
8		"		SW ¼ of NW ¼																		
9		"		SE ¼ of NW ¼																		
10																						
11		State of Minnesota		NE ¼ of SW ¼																		
12		"		NW ¼ of SW ¼																		
13		U. S. of America		SW ¼ of SW ¼																		
14		"		SE ¼ of SW ¼																		
15																						
16		"		NE ¼ of SE ¼																		
17		"		NW ¼ of SE ¼																		
18		"		SW ¼ of SE ¼																		
19		"		SE ¼ of SE ¼																		
20																						
								40				199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate	District No. ..... Rate	District No. ..... Rate	District No. ..... Rate	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	23.7 Mills	Mills	Mills	Mills	Dollars	$ cts.	5.91 Mills	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6	66					1346	38						1384											1384		
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	66					1346	38						1384													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bear River, Cass County, Minnesota, for Taxes for the Year 1938.

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

		DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION						EQUALIZED VALUES				VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION																															
									STRUCTURES & IMPROVEMENTS																																								
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	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	SOLD FOR TAXES	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
U. S. of America		1	NE ¼ of NE ¼	25	143	27																																											
"		2	NW ¼ of NE ¼																																														
"		3	SW ¼ of NE ¼																																														
"		4	SE ¼ of NE ¼																																														
		5																																															
Dina J. Opsahl, Inc.		6	NE ¼ of NW ¼				40			no	315 ~~237~~			315 ~~237~~		105 ~~79~~	105 ~~79~~				SOLD FOR TAXES	105					2141	61						2202												2202	
		7	NW ¼ of NW ¼				40			no	314 ~~236~~	84 ~~76~~		398 ~~312~~		133 ~~104~~	133 ~~104~~				SOLD FOR TAXES	133					2713	77						2790												2790	
Red River Lbr. Co.		8	SW ¼ of NW ¼				40			yes	297 ~~224~~	402 ~~378~~		699 ~~602~~	140 ~~118~~		140 ~~118~~				SOLD FOR TAXES	140					2855							2855												2855	
"		9	SE ¼ of NW ¼				40			yes	159 ~~135~~			159 ~~135~~	57 ~~39~~		57 ~~39~~				SOLD FOR TAXES	52					1061							1061												1061	
		10																																															
U. S. of America		11	NE ¼ of SW ¼																																														
"		12	NW ¼ of SW ¼																																														
"		13	SW ¼ of SW ¼																																														
"		14	SE ¼ of SW ¼																																														
		15																																															
State of Minnesota		16	NE ¼ of SE ¼																																														
"		17	NW ¼ of SE ¼																		SOLD FOR TAXES																												
"		18	SW ¼ of SE ¼																		SOLD FOR TAXES																												
"		19	SE ¼ of SE ¼																		SOLD FOR TAXES																												
		20																																															
							160				1180 ~~888~~	491 ~~446~~		1671 ~~1334~~	197 ~~157~~	738 ~~133~~	430 ~~340~~					430					8770	138						8908														

Assessment Roll and Tax List of Unplatted Real Property in the Inwood of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1938.

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands including Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Structures, Improvements and other Structures (Dollars)	True and Full Value of Improvements on Lands not Assessable as Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount as per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	State of Minnesota		NE ¼ of NE ¼				76.148	27													
2	U. S. of America		NW ¼ of NE ¼																		
3	State of Minnesota		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	U. S. of America		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ....Mills (Dollars)	District No. ..... Rate ....Mills (Dollars)	District No. ..... Rate ....Mills (Dollars)	District No. ..... Rate ....Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ....Mills ($ cts.)	State Tax on Non-Homestead ....Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										

Assessment Roll and Tax List of Unplatted Real Property in the Pavia of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Land Items (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount as per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U.S. of America		NE ¼ of NE ¼	27	140	27		8													
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	U.S. of America		NE ¼ of NW ¼																		
7	Pena & Opsahl		NW ¼ of NW ¼				40			yes	274 ~~141~~	274 ~~207~~		458 ~~348~~	88 ~~73~~		88 ~~73~~				SOLD FOR TAXES
8	U.S. of America		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	Moline Implement Co.		SW ¼ of SW ¼				40			no	753 ~~290~~	171 ~~41~~		374 ~~300~~		175 ~~100~~	175 ~~100~~				
14	U.S. of America		SE ¼ of SW ¼																		
15																					
16	Olaf Johnson		NE ¼ of SE ¼				40			yes	199 ~~150~~			199 ~~150~~	40 ~~30~~		40 ~~30~~				SOLD FOR TAXES
17	U.S. of America		NW ¼ of SE ¼																		
18	Carl L. Peterson		SW ¼ of SE ¼				40			yes	399 ~~320~~	198 ~~150~~		597 ~~470~~	119 ~~96~~		119 ~~96~~				
19	Olaf Johnson		SE ¼ of SE ¼				40			yes	222 ~~180~~	111 ~~135~~		333 ~~315~~	67 ~~53~~		67 ~~53~~				SOLD FOR TAXES
20																					
							280				1304	637		1941	314	175	439				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 22.5 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7	88					1795							1795											1795		
8																										
9																										
10																										
11																										
12																										
13	125					2549	73						2622	1st Half Paid	MAY 29 1939	6627		1311	✓					1377		1451
14																										
15																										
16	40					816							816	PAID IN FULL	JUL 1 1 1939	7388				816	16					
17																										
18	119					2427							2427											2427		2686
19	67					1366							1366	PAID IN FULL	JUL 1 1 1939	7388				1366	28					
20																										
	439					8953	73						9026													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent, Class 3B	Assessed Value of Remainder at 33⅓ per cent, Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	~~State of Minnesota~~	Harry Camp	NE ¼ of NE ¼	18	143	27			8												
2	Oliver M Parker		NW ¼ of NE ¼				40			yes	~~365~~ 275	~~209~~ 190		~~574~~ 465	115 ~~93~~		115 ~~93~~				SOLD FOR TAXES
3	"		SW ¼ of NE ¼				40			yes	~~266~~ 200			~~266~~ 200	53 ~~40~~		53 ~~40~~				SOLD FOR TAXES
4	U. S. of America		SE ¼ of NE ¼																		
5																					
6	Oliver M Parker		NE ¼ of NW ¼				40			yes	199 ~~150~~			199 ~~150~~	40 ~~30~~		40 ~~30~~				SOLD FOR TAXES
7	~~C. A. Walker~~	H. R. Hinshaw	NW ¼ of NW ¼ less 2 acres in cemetery				38			no	~~268~~ 202	35 ~~22~~		~~303~~ 224		101 ~~74~~	101 ~~74~~				SOLD FOR TAXES
8	C. A. Walker		SW ¼ of NW ¼				40			no	199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
9	"		SE ¼ of NW ¼				40			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
10																					
11	U. S. of America		NE ¼ of SW ¼																		
12	State of Minnesota		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	U. S. of America		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							238				~~1470~~ 1176	~~944~~ 755		~~1716~~ 1331	~~708~~ 163	~~745~~ 572	~~433~~ 335				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1													
2	115					2345							2345
3	53					1081							1081
4													
5													
6	40					816							816
7	101					2060	59						2119
8	66					1346	38						1384
9	58					1183	34						1217
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
	433					8831	131						8962

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1															
2	1st Half Paid	NOV	3	1939	9461				2121	148			1172		1297
3	1st Half Paid	NOV	3	1939									541		597
4															
5															
6	1st Half Paid	NOV	3	1939									408		451
7													2119		2345
8													1384		
9													1217		
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															

Assessment Roll and Tax List of Unplatted Real Property in the Pesson of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 10's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Formerly Stricken to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
C. A. Walker		1 NE¼ of NE¼	29	143	27	40		yes	~~797~~			~~797~~ 797		58	58				SOLD FOR TAXES
"	R. R. Hinshaw	2 NW¼ of NE¼				40		yes	~~797~~			~~797~~ 797		58	58				SOLD FOR TAXES
"		3 SW¼ of NE¼				40		yes	~~779~~ 779	~~737~~ 737		~~1011~~ 1011		~~147~~ 147	~~737~~ 737				SOLD FOR TAXES
C. A. Walker		4 SE¼ of NE¼				40		yes	~~199~~ 199			~~199~~ 199		49	49				SOLD FOR TAXES
R. L. Spatzer		5 N½ of N½ of NE¼ of SW¼				10		yes	~~73~~ 73			~~73~~ 73	15	11	15 11				SOLD FOR TAXES
State of Minnesota		6 NE¼ of NW¼ (excl 1½ ac)																	SOLD FOR TAXES
		7 NW¼ of NW¼																	
State of Minnesota		8 SW¼ of NW¼ (excl Ry R/W)																	
"		9 SE¼ of NW¼ (excl 13 acres)																	SOLD FOR TAXES
		10 N½ of SW¼ N of Ry R/W																	
Ray & Margaret Deal		11 ~~S½ of S½ of~~ NE¼ of SW¼ (excl Ry R/W)				80 3		yes	~~70~~ 70	~~330~~ 330		~~357~~ 357	71	64	71 64				
U. S. of America		12 NW¼ of SW¼ (excl Ry R/W & 1 ac N of R/W)																	
"		13 SW¼ of SW¼																	
		14 SE¼ of SW¼ (in Village)																	
Fred H. Anderson		15 N½ of S½ of NE¼ of SW¼				10		yes	~~93~~ 93	~~160~~ 160		~~253~~ 253	51	~~42~~ 42	51 42				
State of Minnesota		16 NE¼ of SE¼																	
E. R. Sherman		17 NW¼ of SE¼ (excl Blks 5 Bay River)																	
		18 SW¼ of SE¼ - Bay River Village																	
A. C. Oppfle		19 SE¼ of SE¼ (excl tract for school)				38		yes	~~703~~ 703	~~371~~ 371		~~574~~ 574	105	~~99~~ 99	105 99				
Leo Ethier		20 S½ of N½ of NE¼ of SW¼				10		yes	~~153~~ 153	~~133~~ 133		~~191~~ 191	38	~~33~~ 33	38 33				
						236.02			~~40~~ 40	~~133~~ 133		~~166~~ 166							
									~~1134~~ 1134	~~1527~~ 1527		~~3665~~ 3665		~~563~~ 563	~~563~~ 563				
									1511	1681		3197		~~638~~ 638	638				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
23.35 Mills														Month Day Year											
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
58					1183							1183	1										1183		
58					1183							1183	2										1183		
202					4120							4120	3										4120		
40					816							816	4										816		
15					306							306	5	1st Half Paid	MAY 1 2 1939	3808		153 ✓					153		169
													6												
													7												
													8												
													9												
													10												
71					1448							1448	11	PAID IN FULL	MAY 2 2 1939	4806		1448 ✓							
													12												
													13												
													14												
51					1040							1040	15	PAID IN FULL	NOV 3 - 1939	7449				1040	31 ✓				
													16												
													17												
													18												
105					2141							2141	19	PAID IN FULL	OCT 26 1939	6911				2141	77 ✓				
38					775							775	20	PAID IN FULL	MAY 25 1939	4391		775 ✓							
					13012							13012													
638																									

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $400 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
			Lots in accounts 1 & 2 in Bay River																		
1	State of Minnesota		NE ¼ of NE ¼				30	148.77													
2	Olga Ogard Armstrong		NW ¼ of NE ¼ (less 1 acre in lot 1)				35	00		no	96 / 72			96 / 72		32 / 24	32 / 24				SOLD FOR TAXES
3	U. S. of America		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼ (less 1 acre)																		
			S. half of part of NW ¼ NE ¼ lying N. & E. of Bay Riley																		
6	Olga Ogard Armstrong		NE ¼ of NW ¼				40			no	112 / 84			112 / 84		37 / 28	37 / 28				
7	U. S. of America		NW ¼ of NW ¼ Lot 1																		SOLD FOR TAXES
8			SW ¼ of NW ¼																		
9			SE ¼ of NW ¼																		
10	Minnie Daley		Lot 7				37	77		no	173 / 130	17 / 11		185 / 141		62 / 47	62 / 47				SOLD FOR TAXES
11	U. S. of America		NE ¼ of SW ¼																		
12	Red River Lbr. Co.		NW ¼ of SW ¼ Lot 3 (less .01 ac.)				38	14		no	199 / 150			199 / 150		66 / 50	66 / 50				SOLD FOR TAXES
13	U. S. of America		SW ¼ of SW ¼ Lot 4																		
14	"		SE ¼ of SW ¼ (less 7½ acres)																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							151	41			580 / 436	17 / 11		597 / 447		197 / 149	197 / 149				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2	32					653	19						672											672		
3																										
4																										
5																										
6	37					755	21						776											776		
7																										
8																										
9																										
10	62					1264	36						1300											1300		
11																										
12	46					1346	38						1384											1384		
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	197					4018	114						4132													

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads assessed at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value of Lands Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	State of Minnesota U. S. of America		1 NE¼ of NE¼ Lot 4				31.49	7													
			2 NW¼ of NE¼ " 3																		
			3 SW¼ of NE¼																		
			4 SE¼ of NE¼																		
			5																		
	"		6 NE¼ of NW¼ " 2																		
	State of Minnesota U. S. of America		7 NW¼ of NW¼ " 1																		
			8 SW¼ of NW¼ " 8																		
	"		9 SE¼ of NW¼ " 7																		
			10																		
	Edwin A. Myers		11 NE¼ of SW¼				40			no	787 ~~216~~			787 ~~216~~		96 ~~72~~	96 ~~72~~				
			12 NW¼ of SW¼																		
			13 SW¼ of SW¼																		
	"		14 SE¼ of SW¼				40			no	777 ~~225~~	85 ~~77~~		357 ~~232~~		119 ~~94~~	119 ~~77~~				
			15																		
			16 NE¼ of SE¼																		
	"		17 NW¼ of SE¼				40			no	117 ~~84~~			117 ~~84~~		37 ~~28~~	37 ~~28~~				
	"		18 SW¼ of SE¼				40			no	96 ~~72~~			96 ~~72~~		37 ~~24~~	37 ~~24~~				
			19 SE¼ of SE¼																		
			20																		
							160				767 ~~777~~	85 ~~77~~		852 ~~854~~		284 ~~218~~	284 ~~218~~				

Cass County, Minnesota, for Taxes for the Year 1938.

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills (Dollars, cts.)	State Tax on Non-Homestead 5.81 Mills (Dollars, cts.)	Total General Tax (Dollars, cts.)	Special Taxes: Ditch No. ..... (Dollars, cts.)	Ditch No. ..... (Dollars, cts.)	..... (Dollars, cts.)	..... (Dollars, cts.)	Total Taxes (Dollars, cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 (Dollars, cts.)	June Settlement 1939 (Dollars, cts.)	Penalty (Dollars, cts.)	November Settlement 1939 (Dollars, cts.)	Penalty (Dollars, cts.)	Collections to First Monday in January 1940 (Dollars, cts.)	Penalty (Dollars, cts.)	Delinquent on First Monday in January 1940 (Dollars, cts.)	Penalty (Dollars, cts.)	Total Delinquent Tax and Penalty (Dollars, cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11	96					1958	56						2014	2nd Half Paid 1st Half Paid	OCT 21 1938 MAY 25 1939											
12																										
13																										
14	119					2427	69						2496	2nd Half Paid 1st Half Paid	OCT 21 1938 MAY 25 1939											
15																										
16																8452 1542		2994		2994						
17	37					755	21						776	2nd Half Paid 1st Half Paid	OCT 21 1938 MAY 25 1939											
18	32					653	19						672	2nd Half Paid 1st Half Paid	OCT 21 1938 MAY 25 1939											
19																										
20																										
	284					5793	165						5958													

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

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

		DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION						EQUALIZED VALUES			
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exempt Limit, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
		1	NE ¼ of NE ¼	27	143	27														
		2	NW ¼ of NE ¼																	
U.S. of America		3	~~SW ¼ of NE ¼~~ Lot 3																	
"		4	~~SE ¼ of NE ¼~~ (Trust Patent issued) (Trust Patent issued)																	
August C. Doffler		5	SE¼ NE¼ NE of Rip River				4		no	19			19		43	43				
		6	NE ¼ of NW ¼																	
State of Minnesota		7	~~NW ¼ of NW ¼~~ Lot 1																	
		8	SW ¼ of NW ¼																	
		9	SE ¼ of NW ¼																	
		10																		
Carl G. Gunderson		11	~~NE ¼ of SW ¼~~ Lot 7				24		no	178 ~~96~~			178 ~~96~~		43 ~~32~~	43 ~~32~~				
"		12	NW ¼ of SW ¼				40		no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				
State of Minnesota		13	SW ¼ of SW ¼																	
"		14	~~SE ¼ of SW ¼~~ " 6																	
		15																		
"		16	~~NE ¼ of SE ¼~~ " 4																	
		17	~~NW ¼ of SE ¼~~																	
"		18	~~SW ¼ of SE ¼~~ " 5																	
		19	~~SE ¼ of SE ¼~~																	
		20																		
							68			799 ~~225~~			799 ~~225~~		100 ~~75~~	100 ~~75~~				

Cass County, Minnesota, for Taxes for the Year 1938.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate 23.5 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1													
													2													
													3													
													4													
4					82	02						84	5	PAID IN FULL	OCT 28 1939	7311				84						
													6													
													7													
													8													
													9													
													10													
43					877	25						902	11	PAID IN FULL	MAR 27 1939											
53					1081	31						1112	12	PAID IN FULL	MAR 27 1939			15 10								
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
100					2040	58						2098														

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Home stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount in per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	Jacob Whitted																				
1			NE ¼ of NE ¼	33	148	27	40		✓	no	713 ~~160~~	79 ~~20~~		792 ~~180~~		81 ~~60~~	81 ~~60~~				SOLD FOR TAXES
2	Frank Sybec		NW ¼ of NE ¼ less 4 34 ac. rds				36	95		no	194 ~~146~~	78 ~~35~~		272 ~~172~~		74 ~~57~~	74 ~~57~~				SOLD FOR TAXES
3	Barlow Realty Co.		SW ¼ of NE ¼				40			yes	766 ~~200~~			766 ~~200~~	53 ~~40~~		53 ~~40~~				SOLD FOR TAXES
4	George Aldrich		SE ¼ of NE ¼				40			yes	768 ~~202~~	471 ~~128~~		739 ~~630~~	148 ~~126~~		148 ~~126~~				SOLD FOR TAXES
5	Delmage Cornell		4 34 ac. rds of NW ¼ NE ¼				30		✓	yes	33 ~~33~~	61 ~~35~~		94 ~~68~~	19 ~~16~~		19 ~~16~~				SOLD FOR TAXES
6	Herbert K. Mengel		NE ¼ of NW ¼				40			no	199 ~~156~~			199 ~~156~~		66 ~~52~~	66 ~~52~~				SOLD FOR TAXES
7	"		NW ¼ of NW ¼				40			no	199 ~~156~~			199 ~~156~~		66 ~~52~~	66 ~~52~~				SOLD FOR TAXES
8	U. S. of America		S W ¼ of NW ¼ less Soo R.R. Cy.																		
9	Herbert K. Mengel		SE ¼ of NW ¼				40			no	137 ~~94~~			137 ~~94~~		44 ~~36~~	44 ~~33~~				SOLD FOR TAXES
10																					
11	"		NE ¼ of SW ¼ NE of Soo Ry.				30	73		no	80 ~~60~~			80 ~~60~~		27 ~~20~~	27 ~~20~~				SOLD FOR TAXES
12	State of Minnesota		NW ¼ of SW ¼ less Ry. R.R. Cy.																		
13	"		S W ¼ of SW ¼																		
14	"		SE ¼ of SW ¼ lying S of Ry. R.R. Cy.																		SOLD FOR TAXES
15	"		Bal. of NE ¼ SW ¼ - SW of Ry. R.R. Cy.																		SOLD FOR TAXES
16	U. S. of America		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		S W ¼ of SE ¼ less Ry. R.R. Cy.																		
19	"		SE ¼ of SE ¼																		
20	State of Minnesota		SE ¼ SW ¼ lying NE of Soo R.R. Cy.																		
							310	73			~~1142~~ 1584	~~534~~ 589		~~1676~~ 2173	~~152~~ 770	~~272~~ 358	~~424~~ 578				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 23.35 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	81					1652	47						1699 ✓									Abated ✗	1274	1699	1274	1699
2	74					1509	43						1552 ✓	1st Half Paid	MAY 25 1939	4344		776 ✓						776	1259	1850
3	53					1081							1081											1081		1196
4	148					3018							3018											3018		3340
5	19					388							388 ✓	1st Half Paid	MAY 29 1939	5046		194 ✓						194		215
6	66					1346	38						1384											1384		
7	66					1346	38						1384											1384		
8																										
9	44					897	26						923											923		
10																										
11	27					551	16						567											567		
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	578					11788	208						11996													

Assessment Roll and Tax List of Unplatted Real Property in the Pavin of Bay River, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Carl G. Peterson		NE¼ of NE¼	34	148	27	40			no	167			167		56	56				
2	Wacker Oberg		NW¼ of NE¼				40			yes	~~134~~ 146	44		~~134~~ 190	38	~~42~~	~~42~~ 38				
3	U. S. of America		SW¼ of NE¼								~~110~~ 110	~~40~~		~~150~~ 150	~~30~~		~~30~~				
4	"		SE¼ of NE¼																		
5																					
6	Elmer D. Wheeler to Olaf Johnson		NE¼ of NW¼				40			no	713	77		735		78	78				SOLD FOR TAXES
	~~State of Minn. (Dept of Prod. Trust)~~	~~Thomas J. Stone, Jr.~~									~~140~~	~~30~~		~~170~~		~~60~~	~~60~~				
7	"		NW¼ of NW¼				40			no	294	64		358		119	119				
											~~224~~	~~54~~		~~278~~		~~79~~	~~79~~				
8			SW¼ of NW¼				40			no	199			199		66	66				
											~~150~~			~~150~~		~~50~~	~~50~~				
9	Elmer D. Wheeler to Olaf Johnson		SE¼ of NW¼				40			no	159			159		53	53				SOLD FOR TAXES
											~~120~~			~~120~~		~~40~~	~~40~~				
10																					
11	U. S. of America		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							240				1178 ~~897~~	130 ~~118~~		1308 ~~1005~~	38 ~~30~~	274 ~~225~~	410 ~~315~~				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2097 Rate 28.95 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)				($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)
1	56					1142	33						1175											1175		1300
2	38					775							775	Lost Payment	AUG 21 1939	7785				481	19			294		325
3																										
4																										
5																										
6	78					1591	45						1636											1636		
7	119					2427	69						2496											2496		276
8	66					1346	38						1384											1384		153
9	53					1081	31						1112											1112		
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	410					8362	216						8578													

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1938.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery (Not assessed if marked in Red Ink) (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U.S. of America		NE¼ of NE¼				35148.27			no											
2	J. O. Crooks		NW¼ of NE¼				40			yes	393 ~~297~~	356 ~~324~~		749 ~~621~~	150 ~~124~~		150 ~~124~~				
3	U.S. of America		SW¼ of NE¼																		SOLD FOR TAXES
4	"		SE¼ of NE¼																		
5																					
6	Elizabeth Bailey		NE¼ of NW¼				40			yes	303 ~~225~~	140 ~~137~~		443 ~~353~~	89 ~~71~~		89 ~~71~~				
7	U.S. of America		NW¼ of NW¼																		SOLD FOR TAXES
8	"		SW¼ of NW¼																		
9	Herbert R. Mengel		SE¼ of NW¼				40			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
10																					
11	U.S. of America		NE¼ of SW¼																		
12	Herbert R. Mengel		NW¼ of SW¼				40			no	199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
13	"		SW¼ of SW¼				40			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
14	"		SE¼ of SW¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES
15																					
16	U.S. of America		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							240				1404 ~~1056~~	496 ~~451~~		1900 ~~1507~~	239 ~~179~~	235 ~~176~~	474 ~~355~~				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total of Delinquent Tax and Penalty
	203.78 Mills																											
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2	150					3059							3059													3059		
3																												
4																												
5																												
6	89					1815							1815	PAID IN FULL	NOV 9 1939			9831				1815						1815
7																												
8																												
9	58					1183	34						1217													1217		
10																												
11																												
12	66					1346	38						1384													1384		
13	58					1183	34						1217													1217		
14	53					1081	31						1112													1112		
15																												
16																												
17																												
18																												
19																												
20																												
	474					9667	137						9804															

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hm's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Improvements to Land Estate	Total True and Full Value of Lands Including Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars						Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Evan J. Jones	S																				22.7 Mills																										
	5	1	NE ¼ of NE ¼	36	143	27	40		N	no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES	58					11 83	34						1217											1217	
"	5	2	NW ¼ of NE ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES	53					10 81	31						1112											1112	
"	5	3	SW ¼ of NE ¼				40			no	170 ~~90~~			170 ~~90~~		40 ~~30~~	40 ~~30~~				SOLD FOR TAXES	40					8 16	23						839											839	
"	5	4	SE ¼ of NE ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES	53					10 81	31						1112											1112	
		5																																													
"	5	6	NE ¼ of NW ¼				40			no	187 ~~141~~			187 ~~141~~		62 ~~47~~	62 ~~47~~				SOLD FOR TAXES	62					12 64	36						1300											1300	
"	5	7	NW ¼ of NW ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES	53					10 81	31						1112											1112	
"	5	8	SW ¼ of NW ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES	53					10 81	31						1112											1112	
"	5	9	SE ¼ of NW ¼				40			no	137 ~~99~~			137 ~~99~~		44 ~~33~~	44 ~~33~~				SOLD FOR TAXES	44					8 97	26						923											923	
		10																																														
"	5	11	NE ¼ of SW ¼				40			no	40 ~~30~~			40 ~~30~~		13 ~~10~~	13 ~~10~~				SOLD FOR TAXES	13					2 65	08						273											273	
"	5	12	NW ¼ of SW ¼				40			no	36 ~~27~~			36 ~~27~~		12 ~~9~~	12 ~~9~~				SOLD FOR TAXES	12					2 45	07						252											252	
"	5	13	SW ¼ of SW ¼				40			no	24 ~~18~~			24 ~~18~~		8 ~~6~~	8 ~~6~~				SOLD FOR TAXES	8					1 63	05						168											168	
"	5	14	SE ¼ of SW ¼				40			no	28 ~~21~~			28 ~~21~~		9 ~~7~~	9 ~~7~~				SOLD FOR TAXES	9					1 84	05						189											189	
		15																																														
"	5	16	NE ¼ of SE ¼				40			no	120 ~~90~~			120 ~~90~~		40 ~~30~~	40 ~~30~~				SOLD FOR TAXES	40					8 16	23						839											839	
"	5	17	NW ¼ of SE ¼				40			no	40 ~~30~~			40 ~~30~~		13 ~~10~~	13 ~~10~~				SOLD FOR TAXES	13					2 65	08						273											273	
"	5	18	SW ¼ of SE ¼				40			no	80 ~~60~~			80 ~~60~~		27 ~~20~~	27 ~~20~~				SOLD FOR TAXES	27					5 51	16						567											567	
"	5	19	SE ¼ of SE ¼				40			no	36 ~~27~~			36 ~~27~~		12 ~~9~~	12 ~~9~~				SOLD FOR TAXES	12					2 45	07						252											252	
		20																																														
						640				1654 ~~1245~~			1654 ~~1245~~			550 ~~415~~	550 ~~415~~					550					112 18	322						11540												
		Chas. L. Dotel				6339.18																Or. 11364					2317 67	3971						235738												

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Bay Lake, County of Cass, Minnesota, 1938

FORM 6 (BLAKELY-DAVIS COMPANY, MINNEAPOLIS)

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

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements, Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures, Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Machinery Permanently Attached to Real Estate, Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery, Dollars	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B, Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3, Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery, Dollars	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review, Dollars	Total Assessed Value as Equalized by the County Board, Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission, Dollars	REMARKS
Footings Brought Forward from Page 1	80		~~430~~ ~~324~~			~~430~~ ~~324~~		~~144~~ ~~108~~	~~144~~ ~~108~~				
" " " " " 3	44	25	~~80~~ ~~60~~			~~80~~ ~~60~~		~~27~~ ~~20~~	~~27~~ ~~20~~				
" " " " " 4	171	50	~~1336~~ ~~1005~~	~~88~~ ~~80~~		~~1424~~ ~~1085~~	~~285~~ ~~217~~		~~285~~ ~~217~~				
" " " " " 5	54	80	~~1425~~ ~~320~~	~~1484~~ ~~440~~		~~2909~~ ~~760~~	~~118~~ ~~104~~	~~106~~ ~~80~~	~~224~~ ~~184~~				
" " " " " 6	123	20	~~1094~~ ~~822~~			~~1094~~ ~~822~~		~~731~~ ~~174~~	~~731~~ ~~174~~				
" " " " " 7	395	28	~~7467~~ ~~1956~~	~~974~~ ~~840~~		~~8441~~ ~~2796~~	~~376~~ ~~302~~	~~506~~ ~~337~~	~~882~~ ~~639~~				
" " " " " 8	360		~~1309~~ ~~1357~~	~~937~~ ~~480~~		~~2246~~ ~~1837~~	~~449~~ ~~367~~	~~780~~ ~~214~~	~~1229~~ ~~581~~				
" " " " " 9	119		~~591~~ ~~445~~			~~591~~ ~~445~~		~~148~~ ~~198~~	~~148~~ ~~198~~				
" " " " " 10	200		~~936~~ ~~705~~			~~936~~ ~~705~~		~~312~~ ~~235~~	~~312~~ ~~235~~				
" " " " " 13	80		~~334~~ ~~252~~			~~334~~ ~~252~~		~~111~~ ~~84~~	~~111~~ ~~84~~				
" " " " " 15	20		~~80~~ ~~60~~			~~80~~ ~~60~~		~~27~~ ~~20~~	~~27~~ ~~20~~				
" " " " " 16	400		~~1454~~ ~~1095~~			~~1454~~ ~~1095~~		~~484~~ ~~483~~ ~~355~~	~~484~~ ~~483~~ ~~355~~				
" " " " " 17	80		~~377~~ ~~243~~			~~377~~ ~~243~~		~~107~~ ~~81~~	~~107~~ ~~81~~				
" " " " " 18	347	64	~~1863~~ ~~1432~~	~~1584~~ ~~1439~~		~~3447~~ ~~2732~~	~~567~~ ~~472~~	~~250~~ ~~189~~	~~817~~ ~~661~~				
" " " " " 19	339	55	~~1780~~ ~~1441~~	~~1976~~ ~~933~~		~~3756~~ ~~2374~~	~~368~~ ~~280~~	~~453~~ ~~348~~	~~821~~ ~~628~~				
" " " " " 20	280		~~1316~~	~~887~~		~~2203~~	~~379~~	~~176~~ ~~120~~	~~555~~ ~~424~~				
" " " " " 21	400		~~1507~~ ~~1584~~	~~543~~ ~~512~~		~~2050~~ ~~2096~~	~~183~~ ~~150~~	~~683~~ ~~578~~ ~~394~~	~~866~~ ~~728~~ ~~544~~				
" " " " " 22	160		~~534~~ ~~411~~	~~787~~ ~~256~~		~~1321~~ ~~667~~	~~118~~ ~~93~~	~~86~~ ~~64~~	~~198~~ ~~157~~				
" " " " " 24	40		~~199~~ ~~154~~			~~199~~ ~~154~~		~~66~~ ~~50~~	~~66~~ ~~50~~				
	3994	96	~~14482~~	5540		~~20017~~	~~2195~~	~~2962~~	5255				
			14882			20423	2189	3159	5348				

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Boy River, County of Cass, Minnesota, 1928

FORM 6

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

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page 1	3794	96	~~14992~~	5540		~~5034~~	~~3145~~	~~2443~~	~~5588~~				
			~~14502~~			~~9442~~	~~6289~~	~~3169~~	~~9458~~				
" " " " " 25	160		1180 ~~888~~	491 ~~446~~		1671 ~~1334~~	197 ~~157~~	738 ~~183~~	930 ~~340~~				
			1302	437		1941	314	175	439				
" " " " " 27	200		~~981~~	~~574~~		~~1560~~	~~252~~	~~125~~	~~377~~				
			~~1769~~	~~764~~		~~2716~~	~~288~~	~~275~~	~~563~~				
" " " " " 28	238			~~324~~		~~1381~~	~~173~~	~~172~~	~~335~~				
			1511	1682		3193			638				
" " " " " 29	274	03	~~1138~~	~~1527~~		~~2665~~	~~558~~ ~~565~~		~~575~~ ~~562~~				
			580	17		597		197	197				
" " " " " 30	151	44	~~438~~	~~11~~		~~447~~		~~144~~	~~144~~				
								188	188				
" " " " " 31	160		769 ~~777~~	8577		854 ~~1654~~		~~218~~	~~218~~				
			~~777~~			~~799~~		109	100				
" " " " " 32	68		~~326~~			~~326~~		75	75				
			1584	589		2173	770	358	528				
" " " " " 33	310	73	~~1945~~	~~534~~		~~2479~~	~~762~~	~~377~~	~~1139~~				
			1198	139		1398	38	377	415				
" " " " " 34	240		~~847~~	~~118~~		~~1065~~	~~38~~	~~285~~	~~313~~				
			1634	286		1920	739	798	1537				
" " " " " 35	240		~~1058~~	~~451~~		~~1509~~	~~796~~	~~178~~	~~973~~				
			1654			1654		553	553				
" " " " " 36	149		~~1349~~			~~1349~~		~~415~~	~~415~~				
	339	13	1245			1245							
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			~~24859~~	~~9545~~		~~33930~~	~~3757~~	~~5669~~	~~9414~~				
			~~24619~~			~~34164~~	~~3901~~	~~5266~~	~~9907~~				
			33708	10460		43163	4538	6886	11364				

UNPLATTED

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

FORM 6

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

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