

ASSESSMENT & TAX LIST

Bull Moose

1950

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950.

County, Minn.

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

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

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 273.01. PROPERTY SUBJECT TO TAX. All real and personal property in this state, and all personal property of persons residing therein, is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

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

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

- 1. The property of a body politic or corporate, by a partner or agent thereof.
2. The property of manufacturers and others in the hands of an agent, by the agent in the name of his principal, as merchandise provided personal property is held in trust, as otherwise in this chapter.
3. The property of a minor child, insane person or person held 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, or of a corporation, by the trustee or the corporation.
5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
6. The property of a partnership, by the partner or agent or officer thereof.
7. The property of a firm or company, by a partner or agent thereof.

Sec. 273.23. Electric Companies. Subdivision 1. Personal property of electric companies, including all electrical apparatus, machinery, tools, and equipment attached thereto, shall be listed and assessed as follows:
1. The property of electric companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.
2. The property of electric companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.
3. The property of electric companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.

Sec. 273.24. Gas and Water Companies. The personal property of gas and water companies, including all electrical apparatus, machinery, tools, and equipment attached thereto, shall be listed and assessed as follows:
1. The property of gas and water companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.
2. The property of gas and water companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.
3. The property of gas and water companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.

Sec. 273.25. Elevators, etc., on railroad. All elevators and other machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, controlled, or operated by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.26. Pipeline Companies. Subdivision 1. Personal property of pipeline companies, including all electrical apparatus, machinery, tools, and equipment attached thereto, shall be listed and assessed as follows:
1. The property of pipeline companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.
2. The property of pipeline companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.
3. The property of pipeline companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.

Sec. 273.27. Electric Light and Power Companies and others supplying electric power. Place of listing and assessment of electric light and power companies, and other machinery, tools, and equipment attached thereto, shall be listed and assessed as follows:
1. The property of electric light and power companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.
2. The property of electric light and power companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.
3. The property of electric light and power companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.

Sec. 273.28. Transmission and Distribution Lines. All transmission and distribution lines, and equipment attached thereto, shall be listed and assessed as follows:
1. The property of transmission and distribution lines shall be listed and assessed in the name of the principal, as otherwise in this chapter.
2. The property of transmission and distribution lines shall be listed and assessed in the name of the principal, as otherwise in this chapter.
3. The property of transmission and distribution lines shall be listed and assessed in the name of the principal, as otherwise in this chapter.

Sec. 273.29. Gas and Water Companies. The personal property of gas and water companies, including all electrical apparatus, machinery, tools, and equipment attached thereto, shall be listed and assessed as follows:
1. The property of gas and water companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.
2. The property of gas and water companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.
3. The property of gas and water companies shall be listed and assessed in the name of the principal, as otherwise in this chapter.

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

Sec. 273.31. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

Sec. 273.32. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

Sec. 273.33. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

Sec. 273.34. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

Sec. 273.35. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

Sec. 273.36. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

Sec. 273.37. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

Sec. 273.38. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

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Sec. 273.40. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

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Sec. 273.42. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

Sec. 273.43. Personal property of non-resident. When the owner of personal property connected with a farm does not reside in the county in which the farm is situated, the property shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such owner is usually kept.

Sec. 273.44. Estates of decedents. The personal property of decedents shall be listed and assessed at the place of listing at the time of the decedent's death. If the decedent was a resident of the county in which the property is situated, the property shall be listed and assessed in the town or district where the decedent resided at the time of his death. If the decedent was a non-resident, the property shall be listed and assessed in the town or district in which the principal place of business of the decedent was usually kept at the time of his death.

Sec. 273.45. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing at the time of the assignment or receivership. If the assignee or receiver was a resident of the county in which the property is situated, the property shall be listed and assessed in the town or district where the assignee or receiver resided at the time of the assignment or receivership. If the assignee or receiver was a non-resident, the property shall be listed and assessed in the town or district in which the principal place of business of the assignee or receiver was usually kept at the time of the assignment or receivership.

Sec. 273.46. Property moved between May and July. The personal property of a person who moves from one county, town, or district to another county, town, or district between May 1 and July 1, shall be listed and assessed in the town or district in which the property is situated at the time of the move. If the person moves from one county, town, or district to another county, town, or district after July 1, the property shall be listed and assessed in the town or district in which the property is situated at the time of the move.

Sec. 273.47. Failure to give notice. If a person fails to give notice to the assessor of the location of his personal property, the assessor shall assess the property at the place of listing at the time of the move. If the person gives notice to the assessor of the location of his personal property, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed in this chapter, it shall be listed in the town or district in which the property is situated at the time of the move. If the property 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 the owner is usually kept at the time of the move.

Sec. 273.49. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.50. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

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Sec. 273.52. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

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Sec. 273.56. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.57. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.58. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.59. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.60. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.61. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.62. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.63. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.64. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

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Sec. 273.67. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.68. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.69. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.70. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.71. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Sec. 273.72. Lists to be verified. Every person required to list his personal property shall verify the list by signing and returning it to the assessor within the time specified in this chapter. If the list is not verified, the assessor shall assess the property at the place of listing at the time of the move.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.
Minnesota Statutes 1945, Section 273.03, as amended. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property.
The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.
The forms in this book are prescribed for the 1950 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1961, of L. G. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Bull Moose in said County for the year A. D. 1950, as specified above and amounting to _____ Dollars

Paul D Jewell County Treasurer. ECP.

Office of County Treasurer, Cass County, Minnesota

To L. G. Peterson County Auditor:

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

County Treasurer.

Auditor's Office, Cass County, Minnesota

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

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

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

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

(SEAL) _____ County Auditor.

Real Estate

PERSONAL

Assessor's Return

COLLECTIONS OF TAXES OF 1950, *January* OF *Bull Mountain*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1950	JUNE SETTLEMENT 1950	NOV. SETTLEMENT 1950	Amount Collected from Nov. 1950 to First Monday in Jan. 1951	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1951
State - Non-Homesead.	681	1705	648	None					
State - Homesead.	765	2621	1044						
County Revenue.	4990	16413	6535						
County Road and Bridge.	2525	8652	3445						
County Welfare.	7873	26773	60740						
County Bond and Interest.	3101	10624	4220						
Pub Emp Ret	74	254	601						
Town Revenue.	1857	6361	2533						
Town Road and Bridge.	2191	7527	2917						
Town Drag.	186	636	253						
Town State Loan.									
Fire	573	2790	1191						
Il	573	2790	1191						
School Local 1 Mill.	186	636	253						
School Special.	6572	16055	7619						
School State Loan.									
Deficiency	7827	26801	10525						
Tuition	548	1823	805						
Transportation	856	1923	757						
Pub Emp. Ret	40	134	52						
B + I	1565	5360	2102						
	752	2680	1052						
	43863	143178	58070						

	SCHOOL DISTRICT NO.	LOCAL MILLAGE	SPECIAL	STATE LOAN	Pub Emp. Ret	B + I	Tuition	TOTALS		
MARCH SETTLEMENT	4. Wm 7th. Wm 2#14	30 126 22	457 3782 2332	91 378 87	1525 6342 32	60 1260	152 630	2588 12510 2776		
JUNE SETTLEMENT	4. Wm 2#14	185 536 100	6571 8440 8015	556 1603 300	7827 26801 134	1565 6360	782 2680	18074 45154 10298		
NOVEMBER SETTLEMENT	4. Wm 7th. Wm 2#14	636 141 69 43	1655 2122 2071 3426	1923 424 207 128	26801 7073 3452 17	5360 1415 690	2680 707 345	55452 11917 6857 4402		
NOVEMBER to JANUARY		253	7619	757	10525	52	2105	1052	805	23170
ADDITIONS										
REDUCTIONS										

Real Estate
PERSONAL

Assessment Roll and Tax List of Real Property in the Town of Bull Moose

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for State of Minnesota and individuals like W.L. + Theo. H. + Paul O. Berglund.

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

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten notes like 'PAID IN FULL MAY 31 1951'.

Assessment Roll and Tax List of Real Property in the Town of Bull Moose

Table with columns: IN WHOM NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for State of Minnesota and individuals like Harry A. & Marvna Larson, E. J. Bradow, and E. R. & A. O. Johnson.

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

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for various tax amounts and dates.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS			
		SUBDIVISION	Sec. of Lot	Town or Block	Rng.	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE			Total Assessed Value as Equalized by the Board of Review	District No.	Rate	District No.	Rate	District No.															Rate	District No.	Rate
											Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead																											
State of Minnesota		NE 1/4 of NE 1/4	34	138	31																																				
State of Minnesota		NW 1/4 of NE 1/4																																							
Glacier Park Hotel Co.		SW 1/4 of NE 1/4			40				180						180																										
State of Minnesota		SE 1/4 of NE 1/4																																							
Glacier Park Hotel Co.		NE 1/4 of NW 1/4			40				180						180																										
Lester Pollock		NW 1/4 of NW 1/4			40				135						135	27																									
"		SW 1/4 of NW 1/4			40				180						180	36																									
Glacier Park Hotel Co.		SE 1/4 of NW 1/4			40				180						180	60																									
Elis H. Norman		NE 1/4 of SW 1/4			40				180						180	36																									
"		NW 1/4 of SW 1/4			40				335						335	67																									
"		SW 1/4 of SW 1/4			40				445	475					920	184																									
"		SE 1/4 of SW 1/4			40				240	395					840	168																									
Harold C. Esker		N 1/2 of SE 1/4			40				240					240	48																										
State of Minnesota		NW 1/4 of SE 1/4			40				180						180	36																									
Elis H. Norman		SW 1/4 of SE 1/4			40				180						180	36																									
Harold C. Esker		SE 1/4 of SE 1/4			40				180	180					360	72																									
					480				2595	655					3250	542																									
									2595	545					3140	520	180																								
															700	722																									
					</																																				

Assessment Roll and Tax List of Real Property in the town of Bull Moose

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

Table with columns: IN WHOSE NAME ABSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, etc.

Personal

