ASSESSMENT & TAX LIST

Vil. of Boy River

1936

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn. APR 15 1936.

Mrs. E. O. Hueset Assessor of the Village of Bay River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village for the year 1936, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.

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

J. Putman County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Persona 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. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 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, not exempt under the provisions of Chapter 385, Laws of 1935, 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. 2022. 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 it 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. 2032. 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.

Sec. 1993. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, not exempt under the provisions of Chapter 385, Laws of 1935, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all horses, mules and asses used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, not exempt under the provisions of Chapter 385, Laws of 1935, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 3b. All unplatted real estate, except as provided by class 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.

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.

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 per cent and 40 per cent of the true and full value thereof respectively.

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

Section 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.*

Village of Bay River – (Unorg. School District)

For Convenience of Auditor in Showing Boundaries of School Districts

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

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

INDEX TO SECTIONS

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

Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1936.

FORM 1.

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 in rows not more than 12 feet apart each way	Have the Trees been kept in that condition and have all diseased trees been cut 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 6530, of Mason's Minnesota Statutes, 1927.

Dated ..... *1936.*

Assessor.

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1936

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

Note ★ Assessors will not fill these Columns.

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Village of Bay River in said County, for the year 1936.

Witness my hand and official seal this 31st day of December 1936.

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Fourth day of January, A. D. 1937, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Village of Bay River in said County for the year 1936, as specified above, and amounting to Four hundred sixty two "00/100 DOLLARS.

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

December 31 1936.

To L. C. PETERSON, County Auditor.

Sir: I herewith return to you the Tax List for the Village of Bay River in said County, for the year 1936, 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.

January 5 1938.

I hereby certify that on the first Monday in January, 1938, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Village of Bay River in said County, for the year 1936, 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 thereiy against which the taxes, or any part thereof remain unpaid, is delinquent for said year.

L. C. Peterson
County Auditor.

(SEAL)

Returns Sh

NAMES OF OWNERS

Note ★ Assessors will

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Bay River

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	Tertiary Int. & Sink. Fund Mills	Miss. Gen. Hosp. Mills	Total Rate of State Tax Mills	RATE OF COUNTY TAXES: Co. Rev. Mills	Co. R.&B. Mills	Co. Poor Mills	Co. Bond Int. Mills	Co. Sink. Mills	Other Mills	Total Rate of County Tax Mills	RATE OF TOWN, CITY OR VILLAGE TAXES: Town Rev. Mills	Town R.&B. Mills	1 Mill Dog Mills	Town Bond Loan Mills	Town Bldg. Mills	Fire Patrol Mills	Mills	Mills	Mills	Total Rate of Town, City or Village Tax Mills
1	4464	1250	520	2550	318	3188	6.06	12.26		12.66	31.19	6.84	6.84	19.49		14.93		48.10	20.	6			5					31
Total																												

No. School District	Local 1 Mill Mills	Special Mills	Sch'l Sinking Fund Mills	Sch'l Bond Int. Mills	Sch'l Bldg. Mills	Mills	Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills
1	15	47.5	1.		26.7	5.7		26.7	74.2
1	20	47.5	1.		41.7	6.7		41.7	89.2

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	Local 1 Mill Mills	Special Mills	Sch'l Sinking Fund Mills	Sch'l Bond Int. Mills	Sch'l Bldg. Mills	Mills	Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills
1	15	47.5	1.		26.7	5.7		26.7	74.2
1	20	47.5	1.		41.7	6.7		41.7	89.2

TAXES LEVIED

No. School District	Local 1 Mill	Special	Sinking	Building	Bond Int.	Sch'l Tax	Total School Tax
1	5	780	218	5	260		1363
1	267	8004	1121	267	1334		10993
Total	12355						

ALL OTHER TAXES

FUNDS	Rate	AMOUNTS
State Revenue		3494
State School Teachers' Insurance and Retirement Fund		377
Miss. General Hospital		93
County Revenue		3885
County Road and Bridge		6259
County Poor		3885
County Bond and Interest		4760
County Sinking		
Village Assistance		4760
Fire Revenue		6376
Town Road & Bridge		1913
Traffic 1 Mill Dog		
Town State Loan		
Town Building		
Town Fire Patrol		1594
School Local 1 Mill		319
School Special		8784
School Sinking Loan		
School Building		319
School Bond Int.		1594
School Sinking		1334
Money and Credits		1250
TOTAL		46200

Total No. Acres ..... Total Levy, $ 46200 Book Footings, $ .....

State of Minnesota, County of Cass. } ss. I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify the foregoing to be a true and correct schedule, showing the valuations of all taxable property in the Village of Bay River for the year A.D. 1926 and the amount of taxes levied thereon for the said Village for the year A.D. 1926. In said County for the W'Ness my hand and official seal this 7th day of October A.D. 1926.

L. C. Peterson
County Auditor.

SEAL

Returns Sh

NAMES OF OWNERS

Note ★ Assessors w

Collection of Taxes of 1936, ... of ..... Cass County, Minnesota.

FUNDS	March Settlement 193..	June Settlement 193..	Nov. Settlement 193..	Am't Collected from Nov. 193.. to First Monday in Jan. 193..	~~March Settlement 193..~~	June Settlement 193..	~~Nov. Settlement 193..~~	~~TOTAL COLLECTED~~	BALANCE UNCOLLECTED TOTAL
State Revenue									
State School	210	1303	414	53					
Teachers' Ins. and Ret. Fund	27	144	46	26					
Minn. Gen'l Hospital	03	31	10	01					
County Revenue									
County Road and Bldg	234	1450	460	58					
County Poor	38	143	17	03					
County Bond and Interest	234	1450	460	58					
County Sinking C.A.A	287	1777	564	72					
			564	72					
Town Revenue									
Town Road and Bridge	584	2379	755	96					
Town 1 Mill Dragging	115	784	236	29					
Town State Loan									
Town Building									
Town Fire Patrol	96	595	189	24					
School Local 1 Mill	19	119	38	05					
School Special	575	3699	1131	143					
School Transportation	81	499	159	20					
School Deficiency	96	595	189	24					
School Building	19	119	38	05					
Money and Credits									
TOTALS	1702	10596	3363	425					
	3856	16997	5563	655		19096			46200

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No.																	
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS																	

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1936.

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	Indicate Homestead	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands, including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads 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 Equalized by Tax-Forfeited Lands Commission (Dollars)
Samuel Adams	15	*NE¼*	5	114	32	160	Yes	5600	1200		6800	800	033	1733			
O. J. Anderson		*SW¼*	5	114	32	160	No	5300			5300		1033	1033			
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	PROOF Assessed Value of Homesteads: $3,840 x 5 equal		$19,200
Oscar Johnson		*NW¼*	6	114	32	160	Yes	6000	2400		8400	800	1467	2267	Assessed Value of Remainder: $8,466 x 3 equals		$25,398
Mary Cole		*E½ of SW¼*	6	114	32	80	Yes	2300	1200		3500	700		700	Total True and Full Value		$44,598
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			
								37800	7500		44300	3810	8466	12306			

Form 4C

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

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

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Blk.	Range	Number of Acres of Land (Acres)	100%	No. School District	Indicate Homestead	Assessor's Valuation: 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 Attached 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 $4000 at 20 Per Cent Class 3B (Dollars)	Assessed Value of Structures at 33⅓ Per Cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the County Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 127 Rate 123.46 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty	November Settlement 1937 ($ cts.)	Penalty	Collections to First Monday in January 1938 ($ cts.)	Penalty	Delinquent on First Monday in January 1938 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)	Remarks
State Bank & Co.		SE¼ & Sw¼ Nw¼ Ry Rw Wy Lend Nw¼ & Sw¼ Nw¼ Ry	29	142	27	26.88		Cass		275			275			75	75		75																									
Fred Carlson		SE¼ & Sw¼ Nw¼ Ry Rw Wy Lend Nw¼				4.50				100	45		145	29			29		29																									
Dir State Land Co.		Nw¼ & SE¼ Lend Sch. Bay Rivers, Sw¼ & SE¼ Lands Sch. Lot 4				73				426			426			142	142		142																									
		4																																									
Elmer O. Hurst		5 Lot 1 of SE¼ & Sw¼ Nw¼ of Rep.				76				30	200		230	46			46		46																									
J. N. Marr		6 NE¼ & NE¼ Lend Sec. Rw Wy	27			38				345			345			115	115		115																									
Dir State Land Co.		7 Nw¼ & Nw¼ Lend Rw Wy & Rest				78				174			174			58	58		58																									
State Bank & Co.		8 ~~[illegible]~~ – Lots				33.76				165			165			55	55		55																									
		9																																									
		10																																									
		11																																									
		12																																									
		13																																									
		14																																									
		15																																									
		16																																									
		17																																									
		18																																									
		19																																									
		20																																									
		Grand Total				204.42				1465	245		1710	75	45	520	520																											

Sold for Taxes: 75 (1); 29 (2); 142 (3); 46 (4); 115 (5); 58 (6); 55 (7)

Total General Tax: 520

Total Taxes: 963 (1); 373 (2); 1824 (3); 591 (5); 1437 (6); 745 (7); 706 (8); 6639

Paid in Full, May 27 1937, Fee — 591

Delinquent on First Monday in January 1938: 963; 373; 1824; 1437; 745; 706

Total Delinquent Tax and Penalty: 1620

Assessment of Taxable Platted Real Property in the ..... of ....., County of ....., Minn., for the Year 1936.

ample Form for Guidance of Assessor

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Structures and other Improvements (Dollars)	True and Full Value of Machinery Not Included in 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 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (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 Values as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Frank Collins	*12*	*Elm Knoll*	*1*	*2*	*Yes*	*600*	*3000*		*3600*	*900*		*900*			
E. F. Graham			*2*	*2*	*Yes*	*550*	*4200*		*4750*	*1000*	*300*	*1300*			
W. Doe			*3*	*2*	*No*	*550*	*5000*		*5550*		*2220*	*2220*			
M. Douglas			*4*	*2*	*Yes*	*550*	*3000*		*3550*	*888*		*888*			
John Smith			*5*	*2*	*Yes*	*550*	*2600*		*3150*	*788*		*788*			
Do.			*6*	*2*	*Yes*	*550*			*550*	*138*		*138*			
J. C. Colburn			*7*	*2*	*Yes*	*550*	*4000*		*4550*	*1000*	*220*	*1220*	PROOF		
H. Haley			*8*	*2*	*No*	*550*			*550*		*220*	*220*	Assessed Value of Homesteads, $3,714 x 4 equal .		$12,856
George Becker			*9*	*2*	*Yes*	*550*	*2950*		*3500*	*857*	*35*	*892*	Assessed Value of Remainder, $3,000 x 2½ equals .		$7,500
Do.			*10*	*2*	*Yes*	*600*			*600*	*143*	*5*	*148*	Total True and Full Value .		$30,356
						5600	*24750*		*30350*	*3714*	*1000*	*4714*			

Form 3C

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

Platted Real Estate Assessed at 40 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 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: 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 Attributable to Real Estate (Dollars)	True and Full Value of Lands Including Structures and Improvements and Machinery (Dollars)	(Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C) (Dollars)	Assessed Value to Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 169.84 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid: When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	B. B. Ralph			1	1		Bay	No	75			75		10	10	10			SOLD FOR TAXES	10								143	1												143	
2	"			2			"	No	70			70		8	8	8			SOLD FOR TAXES	8								115	2												115	
3	Fred W. Anderson			3			"	No	70			70		8	8	8			SOLD FOR TAXES	8								115	3	2nd Half Paid / 1st Half Paid	NOV 30 1937 / MAY 31 1937	4467 / 4467		689				688	55			1262	
4	"			4			"	No	70			70		8	8	8			SOLD FOR TAXES	8								115	4	2nd Half Paid / 1st Half Paid	NOV 30 1937 / MAY 31 1937												115	
5	B. B. Ralph			5			"	No	70	200		270		88	88	88			SOLD FOR TAXES	88								1262	5													
6	"			6			"	No	70			70		8	8	8			SOLD FOR TAXES	8								115	6												115	
7	Fred W. Anderson			7			"	No	30			30		12	12	12			SOLD FOR TAXES	12								172	7												172	
8	"			8			"	yes	60	800		860	715		715	715			SOLD FOR TAXES	215								3084	8	2nd Half Paid / 1st Half Paid	AUG 16 1937 / MAY 31 1937	7935 / 7935		1599		1600							
9	Foote Bros. & Co.			9			"	yes	32			32	8		8	8			SOLD FOR TAXES	8								115	9	2nd Half Paid / 1st Half Paid	AUG 16 1937 / MAY 31 1937													
10	Village of Bay River			10			"	No	30			30		12	12	12			SOLD FOR TAXES	12								172	10												172	
11	"			11			"	No																					11													
12	~~Foote Bros. & Co.~~ Raymond Druet			12			"	No	30			30		12	12	12				12								172	12	PAID IN FULL	OCT 5 1937	7837				344	12					172	
13	"			13			"	No	30			30		12	12	12				12								172	13	PAID IN FULL	OCT 5 1937												
14	Margret Satchel			14			"	yes	30	114		144	36		36	36				36								517	14	PAID IN FULL	MAY 8 1937	7488		517									
15	Foote Bros. & Co.			15			"	No	30			30		12	12	12			SOLD FOR TAXES	12								172	15												172	
16	"			16			"	No	30			30		12	12	12			SOLD FOR TAXES	12								172	16												172	
17	Frank M. Raines			17			"	No	30			30		12	12	12			SOLD FOR TAXES	12								172	17												172	
18	"			18			"	No	40			40		16	16	16			SOLD FOR TAXES	16								230	18												230	
19																													19													
20																													20													
									877	1114		1691	759	931	481	481				481								6900														

Form 3C

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

Platted Real Estate Assessed at 40 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 $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures and Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (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	Olaf Johnson			1	1		Homes	400	48		48	12		12	12			Sold for Taxes
2	"			2			"	400	32	420	652	163		163	163			
3	~~Foss Bros & Co.~~	Olaf Johnson		3			"	30	30		30		12	12	12			
4	"			4			"	30	30		30		12	12	12			Sold for Taxes
5	~~First St. Bk., Bay River~~	Ray E. Nix		5			"	30	30	100	130		52	52	52			Sold for Taxes
6	Erickson Bros			6			"	Over	32	580	612	78	110	188	188			
7	Arnell & Louis Erickson			7			"	Over	32	555	587	78	110	188	188			
8	" "			8			"	400	28		28	7		7	7			
9	P. L. Spatgen			9			"	30	30	25	55		22	22	22			Sold for Taxes
10	First State Bk, Bay River			10			"	30	30	100	130		52	52	52			Sold for Taxes
11	" "			11			"	30	30		30		12	12	12			Sold for Taxes
12	" "			12			"	30	60	700	760		104	104	104			Sold for Taxes
13	Oke Filger Co.			13			"	30	50		50		20	20	20			Sold for Taxes
14	~~Mary M. Dean~~	Ray E. Nix	Lot 14 & S½ of	15			"	400	30	102	132	53		53	53			
15	O. J. Whittel		N½ of	15			"	400	8		8	2		2	2			Sold for Taxes
16	"			16			"	400	32	152	184	46		46	46			Sold for Taxes
17																		
18																		
19																		
20																		
								534	2434		2968	419	516	935	935			

	Valuations by School Districts as Equalized by Tax Commission: District No. 100 Rate 144 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections in Five Months in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
1	12									177	2nd Half Paid	NOV 20 1937	9711		1255		1255							
											1st Half Paid	MAY 27 1937	3942											
2	163									2338	2nd Half Paid	NOV 20 1937	9711											
											1st Half Paid	MAY 27 1937	3942											
3	12									172	PAID IN FULL	MAR 31 1937	2661		344									
4	12									172	PAID IN FULL	MAR 31 1937												
5	52									746	2nd Half Paid	NOV 18 1937	9711		373		373							
											1st Half Paid	MAY 20 1937	3942											
6	198									2840	PAID IN FULL	APR 26 1937												
7	188									2677	PAID IN FULL	APR 26 1937	5687		5637									
8	7									100	PAID IN FULL	APR 26 1937												
9	22									314½	PAID IN FULL	JUN 14 1937	6333		316									
10	52									746											746			
11	12									172											172			
12	104									1492											1492			
13	20									287											287			
14	33									473	2nd Half Paid	NOV 18 1937	9711		237		236							
											1st Half Paid	MAY 20 1937	3942											
15	2									29	2nd Half Paid	JUN 5 1937									14		15	
16	46									660	1st Half Paid	JUN 5 1937	4567		345						330		363	
17																								
18																								
19																								
20																								
	935									13442														

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Bay Rose

Platted Real Estate Assessed at 40 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 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

			Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of 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 Including Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Total Assessed Value As Equalized by the County Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 147 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
Henry C. Bourdon		1		1	3		Vacant	No	30		100	130		52	52	52				SOLD FOR TAXES	52							746	1											746		
"		2		2			"	No	10			10		4	4	4				SOLD FOR TAXES	4							57	2											57		
"		3		3			"	No	10			10		4	4	4				SOLD FOR TAXES	4							57	3											57		
Chester E. Allen		4		1	4		"	No	80		300	380		152	152	152				SOLD FOR TAXES	132							1844	4											1844		
B. B. Ralph		5		2			"	No	75		175	200		80	80	80				SOLD FOR TAXES	80							1148	5											1148		
Arnold Erickson		6		3			"	No	75		175	200		80	80	80					80							1148	6	PAID IN FULL	APR 16 1937	2088		1148								
Mary N. Aldrich		7		4			"	Yes	76		102	178	32		32	32					32							459	7	PAID IN FULL	MAY 29 1937											
"		8		5			"	Yes	24			24	6		6	6					6							86	8	PAID IN FULL	MAY 29 1937	4410		545								
Raymond Doust		9		6			"	No	20			20		8	8	8				SOLD FOR TAXES	8							115	9											115		
Pio State Land Co.		10		7			"	No	20			20		8	8	8				SOLD FOR TAXES	8							115	10											115		
"		11		8	(Section House)		"	No	35		100	135		54	54	54				SOLD FOR TAXES	54							775	11											775		
Township of Bay Rose		12		9	Playground		"	No																					12													
Foale Bros. & Co.		13		10			"	No	10			10		4	4	4				SOLD FOR TAXES	4							57	13											57		
"		14		11			"	No	10			10		4	4	4				SOLD FOR TAXES	4							57	14											57		
"		15		12			"	No	10			10		4	4	4				SOLD FOR TAXES	4							57	15											57		
"		16		13			"	No	10			10		4	4	4				SOLD FOR TAXES	4							57	16											57		
"		17		14			"	No	10			10		4	4	4				SOLD FOR TAXES	4							57	17											57		
"		18		15			"	No	10			10		4	4	4				SOLD FOR TAXES	4							57	18											57		
"		19		16			"	No	40			40		16	16	16				SOLD FOR TAXES	16							230	19											230		
		20																											20													
									355	752		1307	38	462	500	500					500							7172														

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

Form 5C

Platted Real Estate Assessed at 40 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 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 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
First State Bk, Bay River	D. A. Anderson	1		1	5	Unorg	70	20			20		8	8	8			SOLD FOR TAXES
Christina Mix		2		2		"	420	20			20	5		5	5			
		3		3		"	420	20	240		260	90		90	90			
E. R. Sherman	Olaf Johnson	4		4		"	70	30			30		12	12	12			
Lewis Erickson		5		5		"	70	30			30		12	12	12			
B. B. Ralph		6		6		"	70	30	175		205		82	82	82			SOLD FOR TAXES
Oak Hills Fellowship, Inc. (Church)		7		7	Exempt	"	70											SOLD FOR TAXES
		8																
		9																
		10																
		11																
		12																
		13																
		14																
		15																
		16																
		17																
		18																
		19																
		20																
								150	585		665	95	114	209	209			

	Valuations by School Districts as Equalized by Tax Commission: District No. Un, 143.46 Mills (Dollars)	District No. …, Rate … Mills (Dollars)	District No. …, Rate … Mills (Dollars)	District No. …, Rate … Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. … ($ cts.)	Ditch No. … ($ cts.)	Ditch No. … ($ cts.)	Ditch No. … ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	8									115	PAID IN FULL	OCT 29 1937	6351				115	04						
2	5									72	PAID IN FULL	MAY 7 1937	3430		1363									
3	90									1291	PAID IN FULL	MAY 7 1937												
4	12									172	PAID IN FULL	MAY 27 1937	4281		172									
5	12									172	PAID IN FULL	APR 26 1937	3089		172									
6	82									1176											1176			
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
	209									2998														

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Bay Rivers

Platted Real Estate Assessed at 40 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 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value 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 Land including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the Minnesota Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 167 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
Harry Camp		Brooks Addn	1	1		Hmp	Ho	10			10		4	4	14			SOLD FOR TAXES	4									57	1 ✓											57		63
"			2			"	Ho	5			5		2	2	7			SOLD FOR TAXES	2									29	2 ✓											29		32
"			3			"	Ho	5			5		2	2	7			SOLD FOR TAXES	2									29	3 ✓											29		32
"			4			"	Ho	5			5		2	2	7			SOLD FOR TAXES	2									29	4 ✓											29		32
"			5			"	Ho	55	50		55		22	22	77			SOLD FOR TAXES	22									316	5 PAID IN FULL	JUN 18 1937	5675		316								
"			6			"	Ho	5			5		2	2	7			SOLD FOR TAXES	2									29	6											29		32
"			7			"	Ho	10			10		4	4	14			SOLD FOR TAXES	4									57	7											57		63
Fred H. Anderson		Outlot	"A"			"	Ho	75	100		175		50	50	50				50									717	8 1st Half Paid	AUG 4 1937	3511		359							358		392
								70	150		220		88	88	88				88									1263														

Form 3C. McLEAN-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bear River

Platted Real Estate Assessed at 40 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 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision (Platted from NW¼ of NE¼ Sec 21, T143, R27)	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 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
1	C. S. Bonney			1			Homestead	90	90		180	30		30	30			SOLD FOR TAXES
2	Ernest B. Dale			2			"	30	70		100		10	10	10			SOLD FOR TAXES
3	B. B. Ralph			3			"	30	70		100		10	10	10			SOLD FOR TAXES
4	S. L. Soots			4			"	90	70	90	250	30		30	30			SOLD FOR TAXES
5	~~Henry Camp~~	George Pine		5			"	30	70	70	170		18	18	18			SOLD FOR TAXES
6	Sam Lund			6			"	90	70		160	5		5	5			
7	Soots Bros. & Co.			7			"	90	70	84	244	26		26	26			
8				8			"	30	70		100		8	8	8			SOLD FOR TAXES
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19								185	294		479	91	46	137	137			
20			Grand Total					1769	5459		7228	903	1448	2350	2350			
																		(G.T.)

	Valuations by School Districts as Equalized by Tax Commission: District No. 162 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty	November Settlement 1937 ($ cts.)	Penalty	Collections to First Monday in January 1938 ($ cts.)	Penalty	Delinquent on First Monday in January 1938 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	30									430											430			
2	10									143											143			
3	10									143											143			
4	30									430											430			
5	18									258	PAID IN FULL	JUN 18 1937	4374		258									
6	5									72	PAID IN FULL	MAY 20 1937	4941		44									
7	26									373	PAID IN FULL	MAY 20 1937												
8	8									115											115			
9																								
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14																								
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17																								
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19																								
20																								
	137									1964														
(G.T.)	2350									33709														

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Village of Bay River, Minn., County of Cass, Minnesota, 1936.

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

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS								EQUALIZED VALUATIONS			
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True And Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	REMARKS
	Acres	100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 1	204	42	1465	245		1710	75	445	520	520			
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	204	42	1465	245		1710	75	445	520	520			

UNPLATTED

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

FORM 8

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	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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PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the Village of Boy River, Minn., County of Cass, Minnesota, 1936

FORM 8

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

	Number of Acres of Land Assessed: Acres	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 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 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			477	1114		1591	259	222	481	481			
" " " " " 2			532	2434		2966	419	516	935	935			
" " " " " 3			355	952		1307	38	462	500	500			
" " " " " 4			150	515		665	95	114	209	209			
" " " " " 5			70	150		220		88	88	88			
" " " " " 6			185	294		479	91	46	137	137			
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			1769	5459		7228 ✓	902	1448	2350	2350			