ASSESSMENT & TAX LIST

Vil. of Bay River

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., 1938

Ray E. Mix 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 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] *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. 1990. 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. 2013. 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 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. 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.*

Bay River Vil. (unorg. Sch dist)

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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

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

FORM 1 - BALLIS-DAVIS 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 Cultivated, Pruned and Properly Thinned Out each way	Have the Trees each Year Been in Good Condition or Certainly Better than Last 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 6510, of Mason's Minnesota Statutes, 1927.

Dated ..... *1938.*

..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1938.

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 Dollars	Cts.	Total No. of Bushels of all Other Grains	★ Tax of ..... Mill Per Bushel Dollars	Cts.	★ Total Tax Dollars	Cts.	REMARKS

Note ★ Assessors will not fill these Columns.

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

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 Including Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Structures Assessed to Real Estate Dollars	Total True and Full Value of Lands Including all Structures and Machinery Dollars	Assessed Value of Lands Including all Structures and Improvements and Machinery Dollars	REMARKS
Village of Boy River		10	1				Village Hall	30					
Village of Boy River		11	1				" "	30	1200	1260	504	504	
Township Hall Town of Boy River		9	4				Township Hall	30	60	90	36	36	
Oak Hill Fellowship Inc		7	5				Church	50	300	350	350	~~350~~ 140	
								140	1560	1700	890	~~890~~ 680	

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

NAMES OF OWNERS	DESCRIPTION						FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS					REMARKS
	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres			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	Total Tax and Full Value of Lands including all Structures, Improvements and Machinery Dollars	Total Tax and Full Value of Lands including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands including all Improvements, Structures and Machinery Dollars	
					Acres	100ths							

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* Boy River *in said County, for the year 1938.*

Witness my hand and official seal this 3rd *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 Village *of* Boy River *in said County for the year 1938, as specified above, and amounting to* $600.25 *Six hundred* 25/100 *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 Village *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 Return

FORM 3

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Bay River

No. School District	Valuation of Money and Credits (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 Soldiers' Bonus Fund 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	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	Town Fire Patrol Mills	Total Rate of Town, City or Village Tax Mills
Un.	2550	190	2429	518	2137	7.23	7.23	14.46	7.46	7.46	7.46	7.46	7.46	44.76	20	6	50	5	5		86
TOTAL																					

RATES AND TAXES

Cass County, State of Minnesota.

Rate of School Taxes: Local 1 Mill Mills	Special Mills	S.&T. State Loan Mills	Det. Bd. Mills	Mills	Mills	Total Rate S.&T. Mills	Total Rate All Taxes Mills	Taxes Levied: Local 1 Mill	Special	State Loan	Total School Tax
1	15.5	5	5	5.5		31.5	1446	19	285	95	399
1	20	5	5	5.5		46.5	2665	26.5	794.1	137.4	1376

All Other Taxes: FUNDS	Rate	AMOUNTS
State Revenue	7.23	1441
State School Teachers' Insurance and Retirement Fund	7.23	44
W. Sch.	3.75	615
" Non H.	4.49	793
" H.	4.49	396
County Revenue		6485
County Road and Bridge		449
County Poor		449
County Bond and Interest		4193
County Old Age Assistance		385.75
Town Revenue		5674
Town Road and Bridge		1707
Town 1 Mill Dragging		
Town State Loan		14185
Town Building		
Town Fire Patrol		1419
Ben		1419
School Local 1 Mill		284
School Special		8776
School State Loan		1419
School Deficiency		1419
School		1445
Slates and Credits		5896
		1061
TOTAL		60024

Total No. Acres 442.79 Total Levy $ 6220 Book Footings $ 6220.75

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 of Cass and the several rate of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1925.

Witness my hand and official seal this 31st day of December A. D. 1925

L. C. Peterson County Auditor

SEAL

Assessor's Retu

NAMES OF OWNERS

Collection of Taxes of 1938, Village of Bay Point, Cass County, Minnesota.

FUNDS	March Settlement 193.7.	June Settlement 193.7.	Nov. Settlement 193.7.	Am't Collected from Nov. 193.... to First Monday in Jan. 19....	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	149	474	409						
State School	204	377	352						
Teachers' Ins. and Ret. Fund									
County Revenue	812	2589	2231						
County Road and Bridge	56	179	154						
County Poor	560	1785	1538						
County Bond and Interest	535	1674	1443						
County Old Age Assistance	452	1538	1325						
Town Revenue	710	2266	1952						
Town Road and Bridge	193	680	586						
Town 1 Mill Dragging									
Town State Loan	176	564	488						
Town ~~[illegible]~~ Cemetery	176	566	488						
Town Fire Patrol	176	566	488						
School Local 1 Mill	36	113	98						
School Special	1064	3401	2938						
School State Loan	176	566	488						
School Deficiency	176	566	488						
School Deficiency	155	589	508						
Money and Credits	893	90	82						
TOTALS	3377	23653	20438		1657	54155	5840		60025

SCHOOLs DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Deficiency	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Deficiency	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Deficiency	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. Tri Leg.	36	1064	176	1641	113	3401	566	5133	98	2938	488	4510								
" " "	176	Def.	155		Def. 566	Def.	589		Def. 488	Def.	508									
" " "																				
" " "																				
" " "																				
" " "																				
" " "																				
TOTALS	214	1064	363	1641	679	3401	1155	5235	586	2938	996	4510								

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: 10ths	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)	True and Full Value of Machinery Not Assessable to Real Estate (Dollars)	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	18	NE¼	5	114	32	100		Yes	5600	1200		6800	800	933	1733			
O. J. Anderson		SW¼	5	114	32	100		No	5800			5800		1933	1933			
Lester Howard		SE¼	5	114	32	100		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	100		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		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	12300			

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 Village 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	10's	No.	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 Personally attached to Real Estate (Dollars)	Total True and Full Value of Lands, Lots and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead, not to exceed $1000 per cent Class 3B	Assessed Value of Non-Homestead at 33⅓ per cent Class 3	Total Value of Lands including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the State Tax Commission (Dollars)	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 2 Rate 19.15 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ 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	State of Minnesota		SE¼ Sub'y low Ry River bed 26 ac. Ry River 29			26	14.3	27			~~190~~			~~190~~			~~190~~	~~190~~																											
2	Fred Carlson		SE¼ Sub'y, NE of Ry River bed 26 ac.				4.0.3			Yes	100	45		145	29		29				SOLD FOR TAXES	29					5.51							5.51										5.51		
3	State of Minnesota		NW¼ SE¼ lies S. Bay River Sub'y SE¼ Bounds ddd n.																																											
4																																														
5	Elmer O. Hurst		S. 26 ac. of SE¼ Sub'y NE of Ry				26			Yes	30	200		230	46		46				SOLD FOR TAXES	46					8.74							8.74										8.74		
6	J. N. Marr		NE¼ NE¼ lies Sec. Ry. Wy. 32 - -				38				345			345		115	115				SOLD FOR TAXES	115					21.84	67						22.51										22.51		
7	State of Minnesota		NW¼ NE¼ lies R. Ry & Plats								~~110~~			~~110~~		~~110~~	~~110~~																													
8	"		Lot 2																																											
9																																														
10																																														
11																																														
12																																														
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15																																														
16																																														
17																																														
18																																														
19																																														
20																																														
			Grand Total				42.79				475 ~~445~~	245		720 ~~690~~	75	115 ~~110~~	190 ~~185~~					190					36.09	67						36.76												

Assessment of Taxable Platted 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 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 Excluded 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 $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 Value 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*	*800*	*1800*			
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*			
H. Haley			*8*	*2*		*No.*	*550*			*550*		*220*	*220*			
George Becker			*9*	*2*		*Yes*	*550*	*2950*		*3500*	*857*	*35*	*892*			
Do.			*10*	*2*		*Yes*	*600*			*600*	*148*	*5*	*148*			
							6600	*24750*		*30350*	*5714*	*3000*	*8714*			

PROOF

Assessed Value of Homesteads, $5,714 x 4 equals - - $22,856

Assessed Value of Remainder, $3,000 x 2½ equals - - $7500

Total True and Full Value, - - $30,356

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 $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

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

	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)	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 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Equalized Values: Total Assessed Value of Lands (including all Structures, improvements and Machinery)	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	
1	State of Minnesota			1	1	Unorg.	no	~~25~~			~~25~~			~~10~~	~~10~~		
2	"			2		"	no	~~20~~			~~20~~			~~8~~	~~8~~		
3	Fred W. Anderson			3		"	no	20			20		8	8	8		
4	"			4		"	no	20	200		220		88	~~88~~	88		
5	State of Minnesota			5		"	no	~~20~~			~~20~~			~~8~~	~~8~~		
6	"			6		"	no	~~30~~			~~30~~			~~12~~	~~12~~		
7	Fred W. Anderson			7		"		32									
8	"			8		"	yes	60	800		892	223		223	223		
9	State of Minnesota			9		"	no	~~30~~			~~30~~			~~12~~	~~12~~		
10	Village of Bay River			10		"		30									
11	"			11		"		~~30~~	~~1200~~		~~1200~~		~~480~~	~~480~~	~~480~~		
12	Raymond Doucet			12		"	no	30	10		40		16	16	16		
13	"			13		"	no	30	7		36		12	12	12		
14	Margaret Father	Erickson Bros.		14		"	yes	30	114		144	36		36	36		
15	State of Minnesota			15		"	no	~~30~~			~~30~~			~~12~~	~~12~~		
16	"			16		"	no	~~30~~			~~30~~			~~12~~	~~12~~		
17	"			17		"	no	~~30~~			~~30~~			~~12~~	~~12~~		
18	"			18		"	no	~~40~~			~~40~~			~~16~~	~~16~~		
19																	
20																	
								222 ~~334~~	1921 ~~1934~~		2143 ~~2268~~	259	124	383 ~~449~~	~~449~~		

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 24.45 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 5.88 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 to 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																										
3	8					164	05						169 3	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 6 1939	8919 3434		1012 ✓		1012 ✓					
4	88					1804	51						1855 4	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 6 1939										
5																										
6																										
7																										
8	223					4570							4570 8	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 6 1939	8919 3434		2285 ✓		2285 ✓					
9																										
10																										
11																										
12	16					328	09						337 12	PAID IN FULL	MAY 22 1939											
13	12					246	07						253 13	PAID IN FULL	MAY 22 1939	4306										
14	36					738							738 14	PAID IN FULL	APR 17 1939	3039		738 ✓								
15																										
16																										
17																										
18																										
19																										
20																										
	383					7850	72						7922													

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

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 $1000, Assessable at 20 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Description of Property: Lot	Description of Property: Block	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 Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads included in Column 8 (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)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Olaf Johnson			1	3		4 yr.	160	624		764		191	191	191			
2	"			2														
3	"			3														
4	"			4														
5	Ray E. Mix			5			no	30	190		220		88	88	88			
6	Erickson Bros.			6			5 yr.	32	580		612	18	120	198	198			
7	Arnold + Louis Erickson			7			4 yr.	60	555		615	85	110	195	195			
8	" " " "			8														
9	P. L. Spatgen		W½ of Lot 9	9			no	30	25		55		22	22	22			
10	First St. Bank Bay River			10			no	30	100		130		52	52	52			
11	Olaf Johnson			11			no											
12	"			12			no	90	200		290		116	116	116			
13	State of Minnesota			13			no	~~50~~			~~50~~		~~20~~	~~20~~	~~20~~			
14	Ray E. Mix		Lots 4 + S½ of	15			4 yr.	30	102		132	33		33	33			
15	O. J. Whitted		N½ of	15			4 yr.											
16	"			16			4 yr.	40	152		192	48		48	48			
17																		
18																		
19																		
20																		
								4[illegible] 1522	2529		~~3010~~ 3060	435	~~504~~ 508	~~440~~ 943	~~943~~ 943			

	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	Amount 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.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1								191					3915	2nd Half Paid 1st Half Paid	OCT. 31 1939 JUN 27 1939	8967 5217		1957		1958						
2																										
3																										
4																										
5								88					1804	51	PAID IN FULL	NOV 14 1939	70105									
6								198					4058	70	2nd Half Paid 1st Half Paid	NOV 3 - 1939 APR 17 1939	9173 3030		2064	1933	64	2064		2030		
7								195					3997	64	2nd Half Paid 1st Half Paid	NOV 3 - 1939 APR 17 1939	9430 3029		2031			2031				
8																										
9								22					451	13	PAID IN FULL	APR 17 1939	3038		232			232				
10								52					1066	30	PAID IN FULL	JUN 8 - 1939	6345		232			232				
11															2nd Half Paid 1st Half Paid	OCT 31 1939 JUN 27 1939	8967 5217		1970	1970						
12								116					2377	67												
13															2nd Half Paid 1st Half Paid	OCT 31 1939 JUN 27 1939										
14								33					676		PAID IN FULL	NOV 14 1939	10105			676	24					
15																										
16								48					984		PAID IN FULL	OCT 31 1939	9143			984	24					
17																										
18																										
19																										
20																										
								943					19328	295			19623									

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 $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

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

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 & 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 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
State of Minnesota			1	3		No											
"			2	3		No											
"			3	3	"	No	~~60~~			~~60~~		~~24~~	~~24~~	~~24~~			
~~Charles C. Hilton~~	Fred W. Anderson		4	4	"	No	30	300		330		132	132	132			SOLD FOR TAXES
~~B. B. Ralph~~ ~~First State Bank of Bay River, Minn.~~	Herman P. & Ingeborg Larsen		3		"	No	25	175		200		80	80	80			
Arnold Erickson			3		"	No	25	175		200		80	80	80			
Mary N. Aldrich			4		"	No											
"			5		"	~~No~~	50	102		152	38		38	38			
State of Minnesota			6		"	No	~~20~~			~~20~~		~~8~~	~~8~~	~~8~~			
"			7		"	No	~~20~~			~~20~~		~~8~~	~~8~~	~~8~~			
Tri State Land Co.			8	(Station House)	"	No	35	100		135		54	54	54			SOLD FOR TAXES
Township of Bay River			9	Exempt	"	No	~~30~~	~~60~~		~~90~~							
State of Minnesota			10		"	No											
"			11		"	No											
"			12		"	No											
"			13		"	No											
"			14		"	No											
"			15		"	No											
"			16		"	No	100			100		40	40	40			
							~~365~~ 345	~~85~~ 416		~~1367~~ 1361	38	426	~~464~~ 464	~~464~~ 464			

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate (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 58 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.)
State of Minnesota																										
"																										
"	~~54~~					~~492~~	~~44~~						~~536~~											5.06		Cancelled
~~Charles C. Hilton~~	132					2705	77						2782	2nd Half Paid 1st Half Paid	JUN 11 1939 JUN 8 1939	5747 5331		1391 1391								
~~B. B. Ralph~~	80					1640	46						1686	PAID IN FULL	OCT 28 1939	8864				1686	1.69					
Arnold Erickson	80					1640	46						1686	PAID IN FULL	APR 17 1939	3031		1686								
Mary N. Aldrich																										
"	38					779							779	PAID IN FULL	APR 10 1939	3021		779								
State of Minnesota	~~8~~					~~164~~	~~05~~						~~169~~											1.69		Cancelled
"	~~8~~					~~164~~	~~05~~						~~169~~											1.69		Cancelled
Tri State Land Co.	54					1107	31						1138												11.38	
Township of Bay River																										
State of Minnesota																										
"																										
"																										
"																										
"																										
"																										
"																										
"	40					820	23						~~843~~											8.43		Cancelled
	424					9511	247						9758													

Assessment Roll and Tax List of Platted Real Property in the Village of Big Rices, Cass County, Minnesota, for Taxes for the Year 1938.

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.

	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 (including all 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 (about) 25 per cent Class 3C	Assessed Value of Homesteads as per cent Class 4	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	D. A. Anderson			1	5		no	20			20		8	8	8			
2	Christina Mis			3			no	40	340		380	95		95	95			
3	"			3			no											
4	Olaf Johnson			4			no	30			30		12	12	12			
5	Lewis Erickson	Ira Brooks		5			no	30			30		12	12	12			
6	Olaf Johnson			6			no	30	175		205		82	82	82			
7	Oak Hill Fellowship, Inc (Church)			7	Exempt		no	~~50~~	~~300~~		~~350~~		~~140~~	~~140~~	~~140~~			SOLD FOR TAXES
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20								150	575		665		114	209	209			
								~~200~~	~~415~~		~~1016~~	95	~~254~~	~~349~~	~~349~~			

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 24.7 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	8					164	05						169 11	PAID IN FULL	JUN 18 1939	6037		169 11								
2	95					1947							1947 12	PAID IN FULL	APR 1 1939	2446		1947 12								
3																										
4	12					246	07						253 19	2nd Half Paid 1st Half Paid	OCT 31 1939 JUN 7 1939	$966 $213		127 19		12 65						
5	12					246	07						253 19	Not Paid	MAY 4 1939	3504		253 19								
6	82					1680	48						1728 64	2nd Half Paid 2nd Half Paid	OCT 31 1939 JUN 7 1939	$962 $214		864		86 40						
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20	209					4283	67						4350													

Assessment Roll and Tax List of Platted Real Property in the Village of Roy River, Cass County, Minnesota, for Taxes for the Year 1938.

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 $4800, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	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 & 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 Improvements up to Limit of $2,000 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 204.15 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 518 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	Harry Camp		Poriek's Add'n	1	1	8	no											SOLD FOR TAXES																									
2	"			3		8	no											SOLD FOR TAXES																									
3	"			3		9	no																																				
4	"			4		7	no											SOLD FOR TAXES																									
5	"			5		4	no	10	50		60		24	24	24			SOLD FOR TAXES																									
6	"			6		4	no											SOLD FOR TAXES	24					492	14						506										506		
7	"			7		4	no	35			35		14	14	14			SOLD FOR TAXES																									
8	Fred W. Anderson		Outlot "A"			11	no	25	100		125		50	50	50				14					287	08						295	2nd Half Paid	OCT 30 1939	5417									295		
9																			50					1025	29						1054	1st Half Paid	MAY 6 1939	3454		527		527						
10																																											
11																																											
12																																											
13																																											
14																																											
15																																											
16																																											
17																																											
18																																											
19																																											
20																																											
								70	150		220		88	88	88				88					1804	51						1855													

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

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 20 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	Description of Property: Subdivision	Lot	Block	No.	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 Considered 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 3C	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 Tax Commission Review (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
In Whose Name Assessed / To Whom Transferred	Raitzel Addn. (Platted from NW¼ NE¼ Sec. 35-143-27)															
State of Minnesota		1		1	20	~~30~~	~~40~~		~~70~~	✓		~~48~~	~~48~~	~~48~~		
"		2		2	20	~~25~~			~~25~~			~~10~~	~~10~~	~~10~~		
"		3		3	20	~~25~~			~~25~~			~~10~~	~~10~~	~~10~~		
" Olaf Johnson		4		4	20	~~25~~	~~95~~		~~120~~	✓		~~48~~	~~48~~	~~48~~		
George Pence		5		5	20	20	25		45	11 ~~12~~		11 ~~12~~	11 ~~12~~			SOLD FOR TAXES
Sam Lund		6		6	20											
"		7		7	20	40	84		124	31		31	31			
State of Minnesota		8		8	20	~~20~~			~~20~~	~~8~~		~~8~~	~~8~~			
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		20														
	Grand Total					60 ~~145~~	109 ~~249~~		169 ~~394~~	42 ~~51~~		~~116~~	42 ~~144~~	42 ~~144~~		

	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.
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2																										
3																										
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5					11	225							225												225	
6																										
7					31	635							635 ✓	PAID IN FULL	JUN 13 1939	5613		635 ✓								
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20																										
					42	860							860													
					GT 2129	43636	732						44368													

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Village of Bay River, County of Cass, Minnesota, 1938

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.

FORM 6

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
			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	
	Acres	100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footing: Brought Forward from Page 1	42	79	~~465~~ 475	245		~~770~~ 770	75	~~445~~ 115	~~520~~ 190	~~520~~ 190			
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			475	245		770	75	115	190	190			

ok

UNPLATTED

FORM 6

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

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			
	Acres	100ths	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	Total Assessed Value as Equal ized 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
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PLATTED

FORM 6A

Tabular Statement of Taxable Platted Real Property Assessment of the Village of Boy River, County of Cass, Minnesota, 1938

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		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
	Acres	100ths	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 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	REMARKS
Footings Brought Forward from Page													
" " " " 1			~~537~~	~~2324~~	~~2861~~	~~2861~~	~~254~~		~~989~~	~~989~~			
" " " " 2			~~532~~	~~2528~~		~~3060~~	~~435~~		~~963~~	~~963~~			
" " " " 3			~~395~~	~~912~~		~~1307~~	~~38~~		~~426~~	~~426~~			
" " " " 4			~~200~~	~~815~~		~~1015~~	~~95~~	~~254~~	~~349~~	~~349~~			
" " " " 5			~~70~~	~~150~~		~~220~~		~~88~~	~~88~~	~~88~~			
" " " " 6			~~165~~	~~294~~		~~479~~	~~54~~	~~116~~	~~167~~	~~167~~			
" " " "													
" " " " 1			222	1124		1346	269	124	393	393			
" " " " 2			482	2528		3010	435	508	943	943			
" " " " 3			365	852		1217	38	426	464	464			
" " " " 4			150	515		665	95	114	209	209			
" " " " 5			70	150		220		88	88	88			
" " " " 6			60	109		169	42	—	42	42			
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" " " "			~~1845~~	~~5395~~		~~7240~~	~~944~~	~~854~~	~~1798~~	~~2029~~			
			1249	5278		6627	869	1260	2129	2029			

ok.