

ASSESSMENT & TAX LIST  
Vil. of Boy River  
1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, County, Minnesota, 1948.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1948, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor. A form of the return to be signed by you is appended in this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, except that which is exempt from taxation, is taxable, except such as is by law exempt from taxation.

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

Sec. 273.02. By whom listed. Personal Property shall be listed in this state, except as otherwise provided, by the owner of such property, or by a duly appointed agent, by such agent in the name of the principal, as merchant, agent, or trustee thereof.

Sec. 273.03. Firm property of non-resident. When the owner of real or personal property in this state is a resident of another state, territory, or district, where the firm is situated, the firm is situated in this state for the purpose of listing and assessing in the town or district in which the principal place of business of such firm is located.

Sec. 273.04. Personal property of electric light and power companies. Personal property of electric light and power companies, including all machinery, tools, fixtures, and equipment, shall be listed and assessed in the town or district where the principal place of business of such company is located.

Sec. 273.05. Personal property of manufacturers. Personal property of manufacturers, including all machinery, tools, fixtures, and equipment, shall be listed and assessed in the town or district where the principal place of business of such manufacturer is located.

Sec. 273.06. Personal property of agricultural products. Personal property of agricultural products, including all machinery, tools, fixtures, and equipment, shall be listed and assessed in the town or district where the principal place of business of such producer is located.

Sec. 273.07. Personal property of other classes. Personal property of other classes, including all machinery, tools, fixtures, and equipment, shall be listed and assessed in the town or district where the principal place of business of such owner is located.

Sec. 273.08. Where listed in case of doubt. In case of doubt as to the town or district in which the principal place of business of the owner of real or personal property in this state shall be listed, the assessor shall determine the town or district in which the principal place of business of such owner is located.

Sec. 273.09. Lists to be verified. Every return required to list personal property shall be verified by the assessor, and the assessor shall examine the same, and if he finds that the same are not correct, he shall require the owner to correct the same.

Sec. 273.10. Examination under oath. Whenever the assessor has reason to believe that the return of any person is not correct, he may examine such person under oath, and if he finds that the return is not correct, he shall require the person to correct the same.

Sec. 273.11. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who makes a statement which is known to be false, shall be guilty of a crime.

Sec. 273.12. Classification of property. Personal property shall be classified into classes, and the assessor shall determine the class to which such property belongs.

Sec. 273.13. Direct products of the blast and upon hearth. Personal property of the class of direct products of the blast and upon hearth, including all machinery, tools, fixtures, and equipment, shall be listed and assessed in the town or district where the principal place of business of such owner is located.

Sec. 273.14. Agricultural products. Personal property of the class of agricultural products, including all machinery, tools, fixtures, and equipment, shall be listed and assessed in the town or district where the principal place of business of such owner is located.

Sec. 273.15. Personal property of other classes. Personal property of other classes, including all machinery, tools, fixtures, and equipment, shall be listed and assessed in the town or district where the principal place of business of such owner is located.

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



SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$	.....	
Additions	- - - - -	\$	.....	
			\$	.....
Abatements	+ - - - -	\$	.....	
			\$	.....
COLLECTIONS				
March Settlement	- - - - -	\$	154.53	
June Settlement	- - - - -	\$	358.49	
November Settlement	- - - - -	\$	.....	
January Settlement	- - - - -	\$	.....	
			\$	.....
Over Collected	+ - - - -	\$	.....	
Under Collected	- - - - -	\$	.....	
Delinquent	- - - - -	\$	.....	
Total	- - - - -	\$	.....	

Original Plat

REAI  
Bondick's Addition

Ballroad Addition

DISCONT



COLLECTIONS OF TAXES OF 1947 OF \_\_\_\_\_, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 19... to First Monday in Jan. 19...	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
State - Non-Homestead	255	473	378						
State - Homestead	192	448	363						
County Revenue	1547	3601	2933						
County Road and Bridge	476	1108	983						
County Welfare	3206	7463	6080						
County Bond and Interest	522	1216	990						
S.K.P.	430	1000	815						
Town Revenue	1323	3077	2507						
Town Road and Bridge	397	923	752						
Town Drag									
Town State Loan									
fire	331	769	627						
em.	331	769	627						
School Local 1 Mill	66	154	123						
School Special	1982	4615	3761						
School State Expense									
Deficiency	2644	6155	5011						
Tuition									
Transportation	119	277	206						
to	972	2262	1843						
C.O.	661	1539	1258						
	15453	35849	29218						

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Deficiency	B+J	C O	TOTALS
MARCH SETTLEMENT	ku								
	74	66	1982		119	2644	972	661	
	Totals	66	1982		119	2644	972	661	6444
JUNE SETTLEMENT	74-ku	154	4615		277	6155	2262	1539	15002
	Totals	154	4615		277	6155	2262	1539	15002
	School District No. No. ku	125	3761		226	5014	1843	1254	12233
NOVEMBER SETTLEMENT	Totals	125	3761		226	5014	1843	1254	12233
	School District No.								
	Totals								
NOVEMBER to JANUARY	School District No.								
	Totals								
	School District No.								
ADDITIONS	Totals								
	School District No.								
	Totals								
REDUCTIONS	School District No.								
	Totals								
	Totals								

Original Plat

Bohler's Addition

Railroad Addition

SEASONAL



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

Cass County, Minnesota, for Taxes for the Year 1948.

Original Plat

Board's Addition

Railroad Addition

PERSONAL

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Ang.	Number of Acres of Land	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	November Settlement 1948	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS			
							LAND Exclusion of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL	ALL OTHER	MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	District No.		District No.	District No.	District No.	District No.	District No.															District No.	Tax Including State Homestead	State Tax on Non-Homestead
							Dollars	Dollars	Dollars	Dollars	Homestead 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead 25%	Over \$4,000 and Non-Homestead 40%	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars															Dollars	Dollars	Dollars
State of Minnesota	State of Minnesota	Original Plat	1	1		1.0	25				10	10																											
"	"	"	2	2			20				8	8																											234 case
And A. Anderson			3	3			20				8	8																										188	
Mary Lee Frierson	Chas. F. Frierson		4				20	200			88	88																											
Jimmie Luchman	Church of Bay River		5	5			20																																
Alfred & Mary Lee Erickson			7	7			90	800			356	356																											
"	"		8	8																																			
Village of Bay River			9	9			30				12	12																											
Arnold & Elverson Erickson			13	13			28				7	7																											
"	"		14	14			60	300			90	90																											
"	"		15	15																																			
State of Minnesota			16	16			28				7	7																											
State of Minnesota			17	17																																			
State of Minnesota			18	18																																			
State of Minnesota			19	19																																			
State of Minnesota			20	20																																			

324 1300 1621 104 482 586

104 482 586 13472 188 13660

7648 500 142



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

Cass County, Minnesota, for Taxes for the Year 1948.

Original Plat

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY						TRUE AND FULL VALUATIONS								ASSESSED VALUATIONS								SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION								PAID	WHEN PAID	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty 1949	November Settlement 1949	Penalty 1949	Collections to First Monday in January 1950	Penalty 1950	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS																
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Ind. calc. Home-stead Tax #	Ind. calc. Agri-cultural Tax #	LAND Excludes of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE	District No.	District No.		District No.	District No.	District No.	District No.	Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES														Rate	Rate	Rate	Rate	Rate											
														Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%																																		Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
<u>Harry H. Gallier</u>		<u>Original Plat</u>	2																																																										
"			2						96	680	776				194		194																																												
"			3																																																										
<u>Ray E. Mitz</u>			4						28		28				7		7																																												
State of Minnesota			5						30	270	300				75		75																																												
<u>Arnold &amp; Luerna Erickson</u>			7						50	300	350				140		140																																												
"			8																																																										
"			9						15	18	30				12		12																																												
<u>H. L. Wilson</u>			10						46	102	148				37		37																																												
<u>Ben Sotak</u>			11						75	200	275				110		110																																												
State of Minnesota			12																																																										
<u>Estelle M. Johnson</u>			13																																																										
<u>Vera M. Brume</u>			14																																																										
"			15																																																										
"			16																																																										
"			17																																																										
"			18																																																										
"			19																																																										
"			20																																																										
									409	1824	2233				359	322	679																																												

PEAK

Bonick's Addition

Railroad Addition

PERSONAL







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

Cass County, Minnesota, for Taxes for the Year 1948.

Original Plat

Bonick's Addition

Railroad Addition

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE								
			Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL			ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE		Total Assessed Value as Equalized by the Board of Review							
											Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%	Dollars					Dollars	Dollars	Dollars				
Olaf Johnson		Railroad Addition (Parted from 72 & 76 '14)	1																							
Lusy Mitchell			2																							
State of Minnesota			3																							
Olaf Johnson			4																							
Tom Connolly			5																							
James Land Harvey Ex Carmen Countryman			6																							
"			7																							
"			8																							

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipts	Mar Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS			
	District No.	District No.	District No.	District No.	District No.	District No.																				
	Rate	Rate	Rate	Rate	Rate	Rate																				

160 392 552 88 88 171  
 2002 5491 7493 202 893 1826 2421

3932 34 3966 788

1150

