ASSESSMENT & TAX LIST

Vil. of Boy River

1949

Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR.

..................................*County*..................................*1949.*

..................................*Assessor of the*..................................

According to the requirements of law, I herewith deliver to you the Assessment Books for the said ....*of*.................................. *for the year 1949, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1948, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Personal Property, and to make such change in Real Estate as are required in the odd-numbed year, 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.

..................................*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, and all personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

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

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

1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** 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 agent or attorney, ***.
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. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. 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. 273.29. 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 ***.

Sec. 273.30. 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. 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.

Sec. 273.32. 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.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. 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 ***.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. 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. 273.45. 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. 273.46. 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. 273.47. 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. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed 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 Commissioner of Taxation***.

Sec. 273.25. 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 *** 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 ***.

Sec. 273.65. 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. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of 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. 273.20. 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. 620.05. 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. 273.13. Classification of property—Subdivision 1. How classified. 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 provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one 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. Iron ore which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .180 per cent, dried analysis, or which is classified by the iron ore trade as silicious, Manganiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. 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, three "b," and four, 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 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 15 per cent of the full and true value thereof.

Subdivision 3. 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, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," 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 "d" and all real estate, which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by classes one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at 10 per cent of full and true value thereof.

* * * *

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural pursuit shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes 1945, Section 273.03, as amended. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property.***

The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of $6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

The forms in this book are prescribed for the 1949 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Bay River Village - Ensong School District

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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

Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1949.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ½ Mill per Bushel Dollars	Cts.	Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of ½ Mill Per Bushel Dollars	Cts.	★ Total Tax Dollars	Cts.	REMARKS

Note ★ Assessors will not fill these Columns

List of Lands in the Village of Bay River, County of Cass, Minn., for the Year 1949, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 194 Miller-Davis Company, Minneapolis, State Form No. 67

LANDS BECOMING HOMESTEADS								LANDS CEASING TO BE HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Block	Range	Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Block	Range	Number of Acres of Land
		SUBDIVISION					Acres / 10ths			SUBDIVISION					Acres / 10ths
								Lucy Mitchell	Cass	Lot 2 Railroad Addition					

List of Lands in the ..... of ....., County of ....., Minn., for the Year 19....., Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 234 Miller-Davis Company, Minneapolis, State Form No. 41

LANDS BECOMING HOMESTEADS								LANDS CEASING TO BE HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land Acres	100ths	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land Acres	100ths

INCREASE OR DECREASE in Va

Urban Property Assessed at 40 Per Cen
(Homesteads up to $4,000 True and

FORM 3

NAMES OF PROPERTY OWNERS
Lucy Mitchell

~~Town~~ Boy River ~~p~~ or Village

Lands Which Have Ceased to be Homesteads Since the 1948 Real Estate Assessment

Name of Owner	Sch. Dist.	Description of Property Subdivision	Sec. or Lot	Town or Block	Range	No. of Acres
Lucy R Mitchell wrong		R.R. addition Boy River Add	2			
Building removed						
Please check this. I am not sure of the						
lot no. is either number 2 or 3						
Lucy Mitchell only owned one and that is						
supposed to have been sold to						
Alfred Anderson						

dings or Structures Thereon

Full Value.
er Cent.)

KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars
House		34

List of Lands in the ..... of ....., County of ....., Minn., for the Year 19....., Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 83, Miller-Davis Company, Minneapolis, State Form No. 61

LANDS BECOMING HOMESTEADS									LANDS CEASING TO BE HOMESTEADS								
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Block	Range	Number of Acres of Land		NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Block	Range	Number of Acres of Land	
		SUBDIVISION					Acres	Mile			SUBDIVISION					Acres	Mile

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Urban Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Rural Property Assessed at 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 3—Miller-Davis Company, Minneapolis

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures costing more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars
Lucy Mitchell	Lot 2 Railroad Addition				135	House		34

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Urban Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Rural Property Assessed at 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 3

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $50 each (Dollars)	KIND OF STRUCTURES	Assessed Value of Additional Structures (Dollars)	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise (Dollars)

REAL PROP

Assessment of Taxable Re

NAME OF OWNER	School Dist.	
Arnold & Eleanor Erickson Ten.	Lot	
"	E½	
State of Minnesota - Cont. to Bernard & Eleanor Duffney	Lot	
"	Lot	
"	Lot	

Real Estate Becoming Subject to Taxation Since the 1948 Real Estate Assessment in the ~~Township or~~ village of Long Prairie

Name of Owner	Sch. Dist.	Description	Sec. or Lot	Town or Block	Range	North or East	Name of Town	True and Full Value: Land	Bldgs.	Mach.	Total	Total Assessed Value
Arnold & Eleanor Erickson		Original Plat	13	1			Yes	25.00			25.00	
" " "		" " E½	9	2			No	15.00			15.00	
Bernard & Eleanor Duffney		Original Plat	14	1			No	25.00			25.00	
" "		" "	15	1			No	20.00			20.00	
" "		" "	16	1			No	15.00			15.00	

Total Value as Assessed by | Assessor

YEARS.

linn., for the Year 1949.

D VALUATIONS				
L OTHER	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	FINAL EQUALIZED VALUE (Dollars)	
Over $4,000 and Non-Homestead 40% (Dollars)				
6		6		1
	6	6		2
	10	10		3
	8	8		4
	6	6		5
				6
				7
				8

Duffney Addition

Railroad Addition

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Urban Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Rural Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 3

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Twp. or Block	Rng.	True and Full Value of Structures Erected Not Less than $100 each (Dollars)	KIND OF STRUCTURES	Assessed Value of Additional Structures (Dollars)	Reduction of Assessed Value of Structures Lost on account by Fire, Flood or otherwise (Dollars)

REAL PROP... YEARS.

Assessment of Taxable Real Property in the Village of Bay Point, County of Pierce, Minn., for the Year 1949.

FORM 2

NAME OF OWNER	School Dist.	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land (Acres 100ths)	Indicate Homestead Yes or No	Indicate Agricultural Land Yes or No	BY WHOM VALUED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	FINAL EQUALIZED VALUE (Dollars)	
Arnold & Eleanor Erickson Jen.		Lot 10 Block 1 Original Plat					Yes		State												
									County												
									Local												
									Assessor	24			24			6			6		1
" " "		E½ of Lot 9 Block 2 Original Plat					No		State												
									County												
									Local												
									Assessor	15			15				6		6		2
State of Minnesota - Cont. to Bernard & Eleanor Ruffney		Lot 14 Block 4 Original Plat					No		State												
									County												
									Local												
									Assessor	25			25				10		10		3
" " "		Lot 15 Block 4 Original Plat					No		State												
									County												
									Local												
									Assessor	20			20				8		8		4
" " "		Lot 16 Block 4 Original Plat					No		State												
									County												
									Local												
									Assessor	15			15				6		6		5
									State												
									County												
									Local												
									Assessor												6
									State												
									County												
									Local												
									Assessor												7
									State												
									County												
									Local												
									Assessor												8
									State												
									County												
									Local												
									Assessor												

Total Value as Equalized by State / County / Local

Total Value as Assessed by Assessor

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.

Assessment of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1949.

	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	100ths	Indicates Homestead Tax Payer No.	Indicates Agricultural Tax Payer No.	BY WHOM VALUED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	FINAL EQUALIZED VALUE (Dollars)	
1											State												1
											County												
											Local												
											Assessor												
2											State												2
											County												
											Local												
											Assessor												
3											State												3
											County												
											Local												
											Assessor												
4											State												4
											County												
											Local												
											Assessor												
5											State												5
											County												
											Local												
											Assessor												
6											State												6
											County												
											Local												
											Assessor												
7											State												7
											County												
											Local												
											Assessor												
8											State												8
											County												
											Local												
											Assessor												
			Total Value as Equalized by								State												
											County												
			Total Value as Assessed by								Local												
											Assessor												

SUMMARY OF TAX COLLECTION

Original Levy - - - - - - $_____

Additions - - - - - - $_____

$_____

Abatements - - - - - - - - $_____

$_____

COLLECTIONS

March Settlement - - - - $ 391.50

June Settlement - - - - - $ 285.34

November Settlement - - - - $ 146.02

January Settlement - - - - $_____ $_____

$_____

Over Collected - - - - - $_____

Under Collected - - - - - $_____

Delinquent - - - - - - - $_____ $_____

Total - - - - - - - - - - - - $_____

Assessment of T

NAME OF OWNER

1

2

3

4

5

6

7

8

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 *day) of January, A. D. 1950, of* L. C. Peterson, *Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the* Twp *of* Boy River *in said County for the year A. D. 1949, as specified above and amounting to* ..... *Dollars* 100

Paul D. Jewell
County Treasurer.
E.C.P.

Jan 2. 1951.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor;

Sir:—I herewith return to you the Tax List for the Twp *of* Boy River *in said County for the year 1949, 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 "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.*

Yours respectfully,

Paul D. Jewell
County Treasurer.
E.C.P.

Auditor's Office, Cass County, Minnesota

I, ... *Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the* ..... *of* ..... *for the year 1949.*

WITNESS my hand and official seal, the ..... *day of* ..... *1950.*

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

Auditor's Office, Cass County, Minnesota

..... *194*

I hereby certify that on the first Monday in January 1951, I received of ..... *County Treasurer, the Tax List of the* ..... *of* ..... *in said County for the year 1949; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.*

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

Assessment of T

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Village OF Boy River

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

	NAME OF OWNER	School District No.	Agricultural Lands	Non-Agricultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.		Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan				Total Rate of Town Tax	Local 1 Mill	Special	State Loan	Deficiency	Tuition	Transportation	C.O.	B&S	Total Rate of School Tax	Total Rate of all Taxes
			Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
1	Un		—	2326	1323	3649	H. 411	267	69	49.9	17.8		103.3								None	1.	15.		43.	25	10.	8.		79.5	186.91
2							N. H. 458															1.	30.		43.	25	10.	8.		96.5	211.91
3							869																								
4	Assessed Value Homestead		Rural	All Other 859	Personal Property	Total 859																									
5	Non-Homestead		135	1332	1323	2790																									
	Total		135	2191	1323	3649																									
6																															
7																															
8																															

VALUATION BY SCHOOL DISTRICTS — RATE OF STATE TAXES — RATE OF COUNTY TAXES — RATE OF TOWN TAXES — RATE OF SCHOOL TAXES

TAXES LEVIED — LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS

Local 1 Mill	Special	State Loan	Def.	Tuition	C.O.	B+S	Total School Taxes
365	10947		1269	912	3649	2917	None 34483

ALL OTHER TAXES

FUNDS	Rate	Amounts
State—Non-Homestead,		1272
State—Homestead,		1513
County Revenue,		9743
County Road and Bridge,		3248
County Welfare,		18208
Bonds and Interest		6495
Town Revenue,		
Town Road and Bridge,		
Town Drag,		None
Town State Loan,		
School Local 1 Mill,		365
School Special,		10947
School State Loan,		
Deficiency		1269
Tuition		
Transportation		912
C.O.		3649
B+S.		2917

Total Taxes Real Estate 476.42
Pers. Prop. 273.20
Total 749.62

Total Levy $ 749

Total Number of Acres 64 79

State of Minnesota, } ss
COUNTY OF CASS

I, L. L. Stewart, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Village of Boy River, in said County, the several rates of Taxation and Total of the several Tax Funds levied thereon for the year A. D. 1948

Witness my hand and official seal, this 20 day of Dec A. D. 1948

L. L. Stewart
County Auditor

SEAL

Boy River Village
Railroad Addition

Assessment of 1

NAME OF OWNER

COLLECTIONS OF TAXES OF 194 , OF , CASS COUNTY, MINNESOTA

	FUNDS	MARCH SETTLEMENT 19.—	JUNE SETTLEMENT 19.50	NOV. SETTLEMENT 19.50	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,	616	381	293							
	State—Homestead,	587	273	292							
	County Revenue,	3813	3723	1884							
	County Road and Bridge,	1271	1241	603							
	County Welfare,	716	6958	3596							
	County Bond and Interest,	2542	2482	1266							
1	Town Revenue,										
	Town Road and Bridge,										
	Town Drag,										
2	Town State Loan,										
3	School Local 1 Mill,	143	139	71							
	School Special,	4284	4183	2133							
	School State Loan,										
	Deficiency	6141	5996	3058							
4	Tuition										
	Transportation	357	348	178							
	C.O.	1428	1394	711							
	B.&S.	1142	1115	569							
5											
6											
7											
8		29450	28534	14602							

		LOCAL 1 MILL	SPECIAL	STATE LOAN	TRANSP.	DEF	C.O	B.&S.			TOTALS
MARCH SETTLEMENT	School District No. 71A-Lew	143	4284		357	6141	1428	1142			13495
	Totals										
JUNE SETTLEMENT	School District No. 71A-Lew	139	4183		349	5996	1394	1115			13176
	Totals										
NOVEMBER SETTLEMENT	School District No. 71A-Lew	71	2133		178	3058	711	569			6720
	Totals										
NOVEMBER to JANUARY	School District No.										
	Totals										
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

Assessment Roll and Tax List of Real Property in the Village of Long Prairie

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	Sch. School District	Indicate Homestead Tract by No.	Indicate Agricultural Tract by No.	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead $3,000 + 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	State of Minnesota		SE¼ of SW¼ less Ry R. W.						2m														
2	Louis Schoenrock		1 SE¼ of SW¼ less 4 acres N¼ of Ry	29	143	27	4	53		7o													
			2 SE¼ of SW¼ - N¼ of Ry & W Ry less 26 acres				4	58															
3	Hortense Smith		3 NW¼ of SE¼				4o			"													
4			4 S. 575' of N½ of SW¼ of SE¼				9	41		"													
5	Virgil R. Dickson		5 Lot 2 of SE¼ of SW¼ N. of Ry					26		7o													
6	State of Minnesota		SE¼ of NE¼ less Rd. R. W.	30	143	27																	
7	State of Minnesota		7 NW¼ of NE¼ less plat & less Ry																				
8	State of Minnesota		8 Lot 2																				
9	Olaf Johnson		SW¼ of SE¼ less Ry & less plat																				
			9 Lot 1 & S. 575' of N½ of SW¼ of SE¼	29	143	27	18	59		7o													
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

Cass County, Minnesota, for Taxes for the Year 1949.

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District Nadeau Rate 36.6 Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	Tax including State Homestead 4.5 Mills ($ cts.)	State Tax on Non-Homestead ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1950 ($ cts.)	June Settlement 1950 ($ cts.)	Penalty ($ cts.)	November Settlement 1950 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1951 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1951 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1																								
2				58				1172	26		1198											1198	J 13 15	
3				80				1616	36		1652	PAID IN FULL	OCT 23 1950	130				1652	71					
4				18				364	08		372	PAID IN FULL	OCT 23 1950	130				372						
												2nd Half Paid	OCT 31 1950	146				157	23					
5			21	75				1514			1514	1st Half Paid	JUN 2 1950	104										
6																								
7																								
8												2nd Half Paid	OCT 24 1950	130										
9				37				748	16		764	1st Half Paid	MAY 31 1950	44		382		382						
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20			4	73				5414	86		5500					382		3826				1198		
				193																				
				268																				

Original Plat

Sonicke's Addition

Railroad Addition

Assessment Roll and Tax List of Real Property in the Village of Long River, Cass County, Minnesota, for Taxes for the Year 1949.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	Sch. Dist.	Sch. Bond. Tax	Sch. Appl. Total Tax	True and Full Valuations: Land Exclusive of Buildings and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)	Remarks
1	~~L. D. Erickson~~	State of Minnesota							Gen.	%														
2	~~State of Minnesota~~								-															
3	~~O. E. & Mary Lee Erickson~~								"															
4	~~Emil F. Anderson~~								-															
5	Mary Lee Erickson & Olaf E. Erickson								-															
6	Zion Lutheran Church of Long River								"															
7	" " "								"															
8	Olaf E. & Mary Lee Erickson								"															
9	" " "								"															
10	~~———~~								"															
11	Village of Long River								"															
12	" "								"															
13	Arnold & Edwanna Erickson								"															
14	" " "								"															
15	" " "								"															
16	" " "								"															
17	State of Minnesota								"															
18	State of Minnesota								"															
19	Olaf Erickson		W. 60' of Lots 5 & 6						"															
20																								

Cass County, Minnesota, for Taxes for the Year 1949.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax Including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 4.5 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1950 ($ cts.)	Penalty ($ cts.)	November Settlement 1950 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1951 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1951 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2				Town																				
3				Out																				
4				8		162	04		166	PAID IN FULL	MAY	31	1950	8111		166								
5				H 55		110				2nd Half Paid	OCT	1	1950	13051										
6				88	Abate #46 11	1776	40		1816	~~1st Half~~	May	31	1950	8112		908		908	Refund 21 #93623	11-21-50		7.08	7.08	Abated
7																								
8										2nd Half Paid	OCT	1	1950	13051										
9				356		7188	164		7352	1st Half Paid	MAY	31	1950	8113		3676		3676						
10																								
11										2nd Half Paid	OCT	1	1950	13051										
12				12		242	06		248	1st Half Paid	MAY	31	1950	8113		124		124						
13																								
14				21 6		122			122	PAID IN FULL	MAY	31	1950	10474		122								
15				21 7		142			142	PAID IN FULL	MAY	31	1950	10474		142								
16				21 90		1818			1818	PAID IN FULL	MAY	31	1950	10474		1818								
17																								
18				21 7		142			142	PAID IN FULL	MAY	31	1950	10474		142								
19																								
20				H 110																				
				464		1592	214		1806							7098		4708					7.06	
				574																				

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1949.

FORM 50—BELLAIRE COMPANY, BELLAIRE

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	Indicates Homestead Tax or No	No. School District	Indicates Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
			Original Plat									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	George H. Collins			1	2					Yes													
2	" "			2						Yes													
3	" "			3																			
4	" "			4						"													
5	Ray E. Miles			5						"													
6	~~State of Minnesota~~	Ray E. Miles		6																			
7	Arnold + Elvina Erickson			7						No													
8	" "			8																			
9	" "		N½ of	9						"													
10	" "		S½ of	9						"													
11	M. R. Wilson			10						Yes													
12	Atlantic Division of Safeway Stores		N½ of	11																			
13	~~Earl Brock~~ Bay Rec Mem		S½ of	11						No													
14	" "			12																			
15	State of Minnesota			13																			
16	Estella M. Johnson		Lot 4 + S½ of	15						No													
17	Vera M. Stone		N½ of	15						Yes													
18	" "			16						"													
19	" "																						
20	" "																						

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No.... Rate.... Mills	District No.... Rate.... Mills	District No. 2 Rate 9.1 Mills	District No.... Rate.... Mills	District No.... Rate.... Mills	District No.... Rate.... Mills	Tax Including State Homestead ....Mills	State Tax on Non-Homestead 4.5 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES																							
2	SOLD FOR TAXES			N 194				3918			3918	PAID IN FULL	MAY 31 1950	7919		3918								
3	SOLD FOR TAXES																							
4	SOLD FOR TAXES			N 7				142			142	PAID IN FULL	MAY 31 1950	7919		142								
5	SOLD FOR TAXES			N 75				1564			1514	PAID IN FULL	MAY 31 1950	10473		1514								
6																								
7				140				2826	64		2890	PAID IN FULL	MAY 31 1950	10474		2890								
8																								
9				12				242	06		248	PAID IN FULL	MAY 31 1950	10474		248								
10				6				122	02		124											124	1.36	
11				N 37				748			748	Paid in Full	May 31 1950	10475		748								
12																								
13				110				2222	50		2272	PAID IN FULL	MAR 15 1950	3784		2272								
14																								
15																								
16				60				1242	28		1240	2nd Half Paid / 1st Half Paid	OCT 24 1950 / MAY 31 1950	12037 / 6737		620		620					
17				N 3				60			60	PAID IN FULL	MAY 31 1950	10472		60								
18				N 41				828			828	PAID IN FULL	MAY 31 1950	10476		828								
19																								
20				N 357				13834	150		13984					13240		620				124		
				328																				
				685																				

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

Cass County, Minnesota, for Taxes for the Year 1949.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	Hdths	No. School District	Information as to Rural Tax or No	Information as to Rural Tax or No	True and Full Valuations: Land Exclusive of Structures or Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	L. D. Prentice & Farm Club.		Original Plat	1	3				Ren.	No													
2	Fred H. Anderson			2						"													
3	" & Mabel L. Anderson			3						"													
4	" "			1	4					Res													
5	" "			2						No													
6	Ole M. Severson			3						Res													
7	Mary N. Aldrich			4						"													
8	" "			5						"													
9	Ann Connolly			6						No													
10	Minn. St. Paul & Sault Ste Marie R.R. Co.			7					Exempt														
11	Gr. State Land Co.			8		Section Line Ry. Property																	
12	Township of Bay River			9					Exempt														
13	State of Minnesota			10																			
14	State of Minnesota			11																			
15	State of Minnesota			12																			
16	~~State of Minnesota~~			13																			
17	State of Minnesota (cont to Bernard & Eleanora Rafferty)			14						No													
18	~~State of Minnesota (~~ ")			15						"													
19	~~State of Minnesota (~~ ")			16						"													
20																							

Valuations by Schools Districts as Equalized by Department of Taxation

	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1				10		
2				4		
3				44		
4				21 107		
5				80		
6				21 50		
7				21 11		
8				21 3		
9				20		
10						
11						
12						
13						
14						
15						
16						
17				10		
18				8		
19				6		
20				H 199		
				152		
				351		

	Sold for Taxes	Tax Including State Homestead ... Mills	State Tax on Non-Homestead 4.58 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to Plat Monday in January 1951	Penalty	Delinquent on Plat Monday in January 1951	Total Delinquent Tax and Penalty	Remarks
		$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		202	04		206	PAID IN FULL	AUG 11 1950	19962				206	6					
2		8	02		82	2nd Half Paid	AUG 11 1950	19963										
3		88	20		908	1st Half Paid	MAY 31 1950	8107		41		41						
						2nd Half Paid	OCT 7 1950	13700										
4		2160			2160	1st Half Paid	MAY 31 1950	8107		454		454						
						2nd Half Paid	OCT 7 1950	13880										
5		1616	36		1652	1st Half Paid	MAY 31 1950	8107		1080		1080						
						2nd Half Paid	OCT 7 1950	13600										
6		1010			1010	PAID IN FULL MAY 4 1950		5135		1010								
7	SOLD FOR TAXES	222			222											222		
8		626			626											626		
9		404	10		414	PAID IN FULL	FEB 27 1950	2657	414									
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17		202	04		206	PAID IN FULL	JUN 13 1950	9020				206						
18		162	04		166	PAID IN FULL	JUN 13 1950	9020				166	OK					
19		122	02		124	PAID IN FULL	JUN 13 1950	9020				124						
20																		
		7694	82		7776				414	3411		3363				848		

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1949.

Form 0—Revised Form 1949

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Information Required by Tax or Sta	Information Required by Total Tax or Sta	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $1,000 20% (Dollars)	Rural: Over $1,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $1,000 25% (Dollars)	All Other: Over $1,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	~~D. A. Anderson~~	~~Bay River~~	Original Plat	5					Con. No														
2	~~Christina Dahl~~	Ray E. Mix	"	2					Gen														
3	"	"	"	3					"														
4	Clarence A. Walker			4					No														
5	Village of Bay River			5			Exempt																
6	Olaf Johnson			6					No														
7	Oak Hill Fellowship, Inc. (church)			7			Exempt																
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	Valuations by School Districts as Equalized by Department of Taxation: District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 4.58 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1950 ($ cts.)	June Settlement 1950 ($ cts.)	Penalty ($ cts.)	November Settlement 1950 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1951 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1951 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1				32			646	14		660	PAID IN FULL	MAY 9 1950	5209		660								
2				5			100			100	PAID IN FULL	FEB 20 1950	2127	200									
3				70			1414			1414	PAID IN FULL	FEB 20 1950	2127	1414									
4				40			808	18		826	PAID IN FULL	MAY 23 1950	6632		826								
5																							
6				80			1616	36		1652	2nd Half Paid 1st Half Paid	OCT 24 1950 MAY 31 1950	7294 7119		826		826						
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20				75 155 227			4584	68		4652				1514	2312		826						

Original plat

Railroad Addition

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

Cass County, Minnesota, for Taxes for the Year 1949.

Original Plat

Bonick's Addition

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	True and Full Valuations: Land (Exclusive of Structures and Improvements)	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Remained by the Board of Review	Final Equalized Value
							Acres	100ths		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Henry Berg	State of Minnesota	Bonick Addition	1	1				Con. 9												
2	" "	State of Minnesota		2					"												
3	" "	State of Minnesota		3					"												
4	" "	State of Minnesota		4					"												
5	" "	State of Minnesota		5					"												
6	" "	State of Minnesota		6					"												
7	" "	State of Minnesota		7					"												
8	Fred H. Anderson		Outlot A						"												
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 4.56 ..... Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8				50				10 10	22		10 32	2nd Half Paid 1st Half Paid	OCT 1 1950 MAY 31 1950	3800 8107		5 16		5 16						
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20																								
20				50				10 10	22		10 32					5 16		5 16						

Bonick's Addition

MICROFILMED

Assessment Roll and Tax List of Real Property in the Village of Bowe River, Cass County, Minnesota, for Taxes for the Year 1949.

Original Plat | Homlok's Addition | Railroad Addition

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
			Railroad Addition (Platted from NW4 of NW4 Sec 32-143-27)									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Olaf Johnson			1					Yes	No													
2	Lucy Mitchell			2						No													
3	State of Minnesota			3																			
4	Olaf Johnson			4						No													
5	Wm Connally			5						Yes													
6	Harvey B. & Carmen V. Countryman			6						"													
7	" " "			7						"													
8	" " "			8						"													
9				9																			
10				10																			
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12				12																			
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17				17																			
18				18																			
19				19																			
20				20																			

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 60 Rate 48 Mills	District No. 2 Rate 41 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.5 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				48				970	22		992	2nd Half Paid 1st Half Paid	OCT 3 1 1950 MAY 3 1 1950	130 4797		496		496						
2	SOLD FOR TAXES			10				202	04		206											206		
3																								
4				40				808	18		826	2nd Half Paid 1st Half Paid	OCT 3 1 1950 MAY 3 1 1950	130 4797		413		413						
5	SOLD FOR TAXES			21 10				202			202	PAID IN FULL	FEB 2 7 1950	2657	202									
6				21 5				100			100	PAID IN FULL	MAR 1 0 1950	3790		100								
7				21 20				404			404	PAID IN FULL	MAR 1 0 1950	3790		404								
8				21 8				162			162	PAID IN FULL	MAR 1 0 1950	3790		162								
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16																								
17																								
18																								
19																								
20																								
				43 98 141				2848	44		2892				202	1575		909				206		

Assessment Roll and Tax List of Real Property in the ..... of .....

Cass County, Minnesota, for Taxes for the Year 1949.

Form 3C

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	10ths	No. School District	Indicate House Occupied Yes or No	Indicate Age of Sold Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	10ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1																							
2																							
3																							
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	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 6N Rate ..... Mills	District No. ..... Rate 8.1 Mills	District No. 6N Rate 8.1 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 4.5 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								1
2																								2
3																								3
4																								4
5																								5
6																								6
7																								7
8																								8
9																								9
10	Grand Totals: H	—		869																				10
11	N.H	—		1467																				11
12				2326																				12
13						No		4697	6	6		4764												13
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