

ASSESSMENT & TAX LIST - 1960

Vil. of Boy River

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1960.

County, Minn.,

To ASSESSOR of the

The real and personal property assessment books for the year 1960, are hereby delivered to you. The list of real estate contains all descriptions subject to taxation, so far as the same have come to my knowledge from any source, and you are directed to assess all property and make a return thereof as required by the laws of the State of Minnesota prescribing the duties of the assessor. A form of the

County Auditor

Extracts from Laws Relating to the Listing of Personal Property Section Numbers refer to Minnesota Statutes

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 this state, shall list all of his . . . personal property, all money and other personal property, and in the name of his principal, controlled by him as agent or attorney. . . . Sec. 273.23. Certain stock. . . . Sec. 273.24. . . . Sec. 273.25. . . . Sec. 273.26. . . . Sec. 273.27. . . . Sec. 273.28. . . . Sec. 273.29. . . . Sec. 273.30. . . . Sec. 273.31. . . . Sec. 273.32. . . . Sec. 273.33. . . . Sec. 273.34. . . . Sec. 273.35. . . . Sec. 273.36. . . . Sec. 273.37. . . . Sec. 273.38. . . . Sec. 273.39. . . . Sec. 273.40. . . . Sec. 273.41. . . . Sec. 273.42. . . . Sec. 273.43. . . . Sec. 273.44. . . . Sec. 273.45. . . . Sec. 273.46. . . . Sec. 273.47. . . . Sec. 273.48. . . . Sec. 273.49. . . . Sec. 273.50. . . . Sec. 273.51. . . . Sec. 273.52. . . . Sec. 273.53. . . . Sec. 273.54. . . . Sec. 273.55. . . . Sec. 273.56. . . . Sec. 273.57. . . . Sec. 273.58. . . . Sec. 273.59. . . . Sec. 273.60. . . . Sec. 273.61. . . . Sec. 273.62. . . . Sec. 273.63. . . . Sec. 273.64. . . . Sec. 273.65. . . .

any property contained to him from any other place for the sole property, and derive no profit from his sale. . . . Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall also the value of all articles purchased, received, in any process of manufacturing, combining, modifying or finishing. . . . Sec. 273.25. . . . Sec. 273.26. . . . Sec. 273.27. . . . Sec. 273.28. . . . Sec. 273.29. . . . Sec. 273.30. . . . Sec. 273.31. . . . Sec. 273.32. . . . Sec. 273.33. . . . Sec. 273.34. . . . Sec. 273.35. . . . Sec. 273.36. . . . Sec. 273.37. . . . Sec. 273.38. . . . Sec. 273.39. . . . Sec. 273.40. . . . Sec. 273.41. . . . Sec. 273.42. . . . Sec. 273.43. . . . Sec. 273.44. . . . Sec. 273.45. . . . Sec. 273.46. . . . Sec. 273.47. . . . Sec. 273.48. . . . Sec. 273.49. . . . Sec. 273.50. . . . Sec. 273.51. . . . Sec. 273.52. . . . Sec. 273.53. . . . Sec. 273.54. . . . Sec. 273.55. . . . Sec. 273.56. . . . Sec. 273.57. . . . Sec. 273.58. . . . Sec. 273.59. . . . Sec. 273.60. . . . Sec. 273.61. . . . Sec. 273.62. . . . Sec. 273.63. . . . Sec. 273.64. . . . Sec. 273.65. . . .

Sec. 273.05. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for and complete list thereof, he may examine such person under oath in such person shall refuse to make full disclosure under oath, the assessor shall report the same to the county board of equalization and information to his best judgment and information. . . . Section 273.08. Failure to obtain list. In case of failure to obtain amount or value of real property, the assessor shall ascertain the amount to be listed to be the true value thereof. . . . Sec. 273.20. . . . Sec. 273.21. . . . Sec. 273.22. . . . Sec. 273.23. . . . Sec. 273.24. . . . Sec. 273.25. . . . Sec. 273.26. . . . Sec. 273.27. . . . Sec. 273.28. . . . Sec. 273.29. . . . Sec. 273.30. . . . Sec. 273.31. . . . Sec. 273.32. . . . Sec. 273.33. . . . Sec. 273.34. . . . Sec. 273.35. . . . Sec. 273.36. . . . Sec. 273.37. . . . Sec. 273.38. . . . Sec. 273.39. . . . Sec. 273.40. . . . Sec. 273.41. . . . Sec. 273.42. . . . Sec. 273.43. . . . Sec. 273.44. . . . Sec. 273.45. . . . Sec. 273.46. . . . Sec. 273.47. . . . Sec. 273.48. . . . Sec. 273.49. . . . Sec. 273.50. . . . Sec. 273.51. . . . Sec. 273.52. . . . Sec. 273.53. . . . Sec. 273.54. . . . Sec. 273.55. . . . Sec. 273.56. . . . Sec. 273.57. . . . Sec. 273.58. . . . Sec. 273.59. . . . Sec. 273.60. . . . Sec. 273.61. . . . Sec. 273.62. . . . Sec. 273.63. . . . Sec. 273.64. . . . Sec. 273.65. . . .

Minnesota Statutes, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter. . . . Minnesota Statutes, Section 273.03. 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. . . . Minnesota Statutes, Section 273.04. 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. . . . Minnesota Statutes, Section 273.05. Examination under oath. . . . Minnesota Statutes, Section 273.08. Failure to obtain list. . . . Minnesota Statutes, Section 273.20. . . . Minnesota Statutes, Section 273.21. . . . Minnesota Statutes, Section 273.22. . . . Minnesota Statutes, Section 273.23. . . . Minnesota Statutes, Section 273.24. . . . Minnesota Statutes, Section 273.25. . . . Minnesota Statutes, Section 273.26. . . . Minnesota Statutes, Section 273.27. . . . Minnesota Statutes, Section 273.28. . . . Minnesota Statutes, Section 273.29. . . . Minnesota Statutes, Section 273.30. . . . Minnesota Statutes, Section 273.31. . . . Minnesota Statutes, Section 273.32. . . . Minnesota Statutes, Section 273.33. . . . Minnesota Statutes, Section 273.34. . . . Minnesota Statutes, Section 273.35. . . . Minnesota Statutes, Section 273.36. . . . Minnesota Statutes, Section 273.37. . . . Minnesota Statutes, Section 273.38. . . . Minnesota Statutes, Section 273.39. . . . Minnesota Statutes, Section 273.40. . . . Minnesota Statutes, Section 273.41. . . . Minnesota Statutes, Section 273.42. . . . Minnesota Statutes, Section 273.43. . . . Minnesota Statutes, Section 273.44. . . . Minnesota Statutes, Section 273.45. . . . Minnesota Statutes, Section 273.46. . . . Minnesota Statutes, Section 273.47. . . . Minnesota Statutes, Section 273.48. . . . Minnesota Statutes, Section 273.49. . . . Minnesota Statutes, Section 273.50. . . . Minnesota Statutes, Section 273.51. . . . Minnesota Statutes, Section 273.52. . . . Minnesota Statutes, Section 273.53. . . . Minnesota Statutes, Section 273.54. . . . Minnesota Statutes, Section 273.55. . . . Minnesota Statutes, Section 273.56. . . . Minnesota Statutes, Section 273.57. . . . Minnesota Statutes, Section 273.58. . . . Minnesota Statutes, Section 273.59. . . . Minnesota Statutes, Section 273.60. . . . Minnesota Statutes, Section 273.61. . . . Minnesota Statutes, Section 273.62. . . . Minnesota Statutes, Section 273.63. . . . Minnesota Statutes, Section 273.64. . . . Minnesota Statutes, Section 273.65. . . .

The forms in this book are prescribed for the 1960 assessment by JOSEPH M. ROBERTSON, Commissioner of Taxation

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 1502.46	
Additions	- - - - -	\$ 11.06	
			\$ 1513.52
Abatements	- - - - -	\$ 18.60	
			\$ 1494.92

COLLECTIONS

March Settlement	- - - - -	\$ 231.17	
June Settlement	- - - - -	\$ 631.42	
November Settlement	- - - - -	\$ 524.99	
January Settlement	- - - - -	\$ 18.60	\$ 1406.18
			\$
Over Collected	- - - - -	\$	
Under Collected	- - - - -	\$	
Delinquent	- - - - -	\$ 87.74	\$ 87.74
Total	- - - - -		\$ 1494.92

COLLECTIONS OF TAXES OF 1966 *Millage* OF *Big River* CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1966	JUNE SETTLEMENT 1966	NOV. SETTLEMENT 1966	Amount Collected from Nov. 1966 to First Monday in Jan. 1967	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1967
State-Non-Homestead,	504	867	1004						
State-Homestead,	492	1071	1260				50		
<i>Agrie. Assn.</i>	12	115	95				103		
County Revenue,	2777	7649	6321				227		
County Road and Bridge,	1667	4595	3796				136		
County Welfare,	4540	13333	11017				396		
County Bond and Interest, <i>PERA</i>	470	1293	1069				38		
<i>Div. Ref.</i>	19	53	44				02		
<i>Co. W. W. Bldg.</i>	167	459	380				14		
<i>R. & B. Bldg.</i>	167	459	380				14		
Town Revenue,									
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,									
School Special,	3336	8961	7477	274					
School State Loan,									
Deficiency	7009	19307	15954	573					
Tuition									
Transportation									
<i>C. O.</i>	1197	3297	2724	98					
<i>PERA</i>	429	1183	978	35					
	23117	63142	52499	1860					

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>100%</i>	<i>C. O.</i>	<i>PERA</i>	TOTALS
MARCH SETTLEMENT	<i>Un-na</i>		3236		7009	1197	429	11971
	Totals		3336		7009	1197	429	11971
JUNE SETTLEMENT	<i>Un a</i>		229		958	164	59	1410
	<i>Un na</i>		8732		18349	3133	1124	31338
Totals			8961		19307	3297	1183	32748
NOVEMBER SETTLEMENT	<i>Un na</i>		7361		15467	2641	948	26417
	<i>Un a</i>		116		487	83	30	716
Totals			7477		15954	2724	978	27133
NOVEMBER to JANUARY	<i>Un na</i>		274		573	98	35	980
	Totals		274		573	98	35	980
ADDITIONS	School District No.							
Totals								
REDUCTIONS	School District No.							
Totals								

Real Estate Addition Ballroom 1 of 5

Assessment Roll and Tax List of Real Property in the Village of *Bay River* of *Bay River* County, Minnesota. * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1960.

Real Estate

Table with columns for 'DESCRIPTION OF PROPERTY', 'TRUE AND FULL VALUATIONS', 'ASSESSED VALUATIONS', 'VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION', and 'PAID WHEN PAID'. Includes rows for property owners like 'Leon G. & Doris Wood', 'Arnold R. R. Hecker & Anna V. Hecker', and 'Hortense Smith'.

Original

Plat

Bond's

Add'l

Payroll

Addition

Let's

Stamp

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

Form 50 MILLER-DAVIS CO., MINNEAPOLIS

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1960.

Real Estate

IN WHOSE NAME ASSESSED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Agri. or Res. Yes or No	Indicate Type of Property	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS							FINAL EQUALIZED VALUE
	SUBDIVISION	Sec. or Lot	Town or Block	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			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 1/2%	Timber Land Class 3e 20%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%			
State of Minnesota									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		
1	<i>106 1/2 7 26 1/2 Sec. 300 Pl. No. 32</i>			<i>143.27</i>	<i>Wa</i>															
Harvey E. & Harmon D. Koenigsmann																				
2	<i>106 1/2 7 26 1/2 Sec. 300 Pl. No. 32</i>																			
3	<i>106 1/2 7 26 1/2 Sec. 300 Pl. No. 32</i>																			
State of Minnesota																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
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16																				
17																				
18																				
19																				
20																				

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1961	June Settlement 1961	November Settlement 1961	Penalty	Collections to First Monday in January 1962	Penalty	Delinquent on First Monday in January 1962	Total Delinquent Tax and Penalty	REMARKS		
	District No.	District No.	District No.	District No.	District No.	District No.																			
	Rate	Rate	Rate	Rate	Rate	Rate																			
1																									
2																									
3																									
4																									
5																									
6																									
7																									
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Official Plat Addition Railroad Addition

Assessment Roll and Tax List of Real Property in the Village of Boy River, Cass County, Minnesota, for Taxes for the Year 1960.

Cass County, Minnesota, for Taxes for the Year 1960.

Table with columns: IN WHOSE NAME ASSESSED, SUBDIVISION Original Plat, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1961, June Settlement 1961, November Settlement 1961, Collection to First Monday in January 1962, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

Original Plat

Original Plat

Original Plat

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

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1960.

Original Plat

Lloyd Naylor
Frank Schneider
Fred W. + Mauch L. Anderson

Table with columns: IN WHOSE NAME ASSESSED, SUBDIVISION, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS, TAXES, PAID, WHEN PAID, etc.

41 402 444 54 103 157

103 54 157 2596 1470 110 4066 476

PAID IN FULL NOV 21 1961 17655
PAID IN FULL MAY 29 1961 10536
Balance Paid OCT 31 1961 19455
18224 12724 12743
866 866 984

Original Addition

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1960.

Cass County, Minnesota, for Taxes for the Year 1960.

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Original Plat

Table with columns: IN WHOSE NAME ASSESSED, SUBDIVISION, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1962, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

Howard A. Chambers
Orvin M. Lofbord
Orvin & Olive Lofbord
Kidd & Ruby Walter
Village of Bay River
Claf Johnson
Oak Hills Fellowship Inc. (Church)

1931
1970
16215
10538
16578
18203
14998

133 1206 1339 120 274 58 452

58 120 120 1462 274 352 10770 234 394 452 12182 12416

3029 9387

Bottom Addition

Bottom Addition

Bottom Addition

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

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Original Plat

Bank's Addition

Railroad Addition

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY (Subdivision, Sec. of Lot, Town or Block, Rng., Number of Acres of Land, Acreage in 100ths), TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL, RURAL, ALL OTHER, ASSESSED VALUATIONS), FINAL EQUALIZED VALUE.

Summary totals for Valuations: 236 274 51.0 70.92 162

Cass County, Minnesota, for Taxes for the Year 1960.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate), Tax Including State Homestead, State Tax on Non-Homestead (7.01), SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, Settlement dates (March, June, November), Collections to First Monday in January 1962, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

Summary totals for Taxes: 4406 66 4472

Summary totals for Settlement: 2101 12 01 11 70

Handwritten notes: 10.06 added, 10.00 reduced

