

1931  
TAX LIST  
BOY RIVER VILL

**Treasurer's Office, Cass County, Minnesota**

RECEIVED this, the first Monday (being the 4<sup>th</sup> day) of January,  
A. D. 1932, of A. A. Cates, Auditor of said County, Minnesota,  
the Tax List of all Taxable Real and Personal Property in the Village  
of Bay River in said County for the year A. D. 1931  
as specified above and amounting to \_\_\_\_\_ Dollars.  
J. P. McKeown  
County Treasurer.

**Office of County Treasurer, Cass County, Minnesota**

To A. A. Cates, County Auditor:  
I hereby return to you the Tax List for the Village  
of Bay River in said County for the year 1931, 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 received the words "One  
half 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 re-  
main unpaid is delinquent for said year.  
Yours Respectfully,  
J. P. McKeown  
County Treasurer.

**Auditor's Office, Cass County, Minnesota**

I, A. A. Cates, 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 Village of Bay River  
for the year 1931,  
WITNESS my hand and official seal, the 4<sup>th</sup> day of  
January 1932,  
A. A. Cates  
County Auditor.

**Auditor's Office, Cass County, Minnesota**

January 2 1932.  
I hereby certify that on the first Monday in January, 1932, I received of  
J. P. McKeown, County Treasurer, the Tax List of the  
Village of Bay River in said  
County for the year 1931 that I have compared the said list with the Statements re-  
ceipted 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.  
A. A. Cates  
County Auditor.

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Boy River

No. School Dist.	VALUATION BY SCHOOL DISTRICTS						RATE OF STATE TAXES										RATE OF COUNTY TAXES										RATE OF <del>TOWN</del> <sup>Vill.</sup> TAXES									
	Total Acres	Average Value Per Acre	Value of Lands other than Town Lots including Structures	Value of Town and City Lots, including Structures thereon	Personal Property	Total Value of all Property except Money and Credits	State Rev.	State Sch'l	Tehr. Ins.	Minn. Gen'l Hosp.	Total Rate of State Tax	Rev.	R. & B.	Poor	Road Maint.	B. & Sink- ing	Total Rate of Cnty Tax	Rev.	R. & B.	Drag	State Loan	<sup>Vill.</sup> Sewer	Total Rate of Town Tax													
Unl.	204.42	416	850	4274	872	5996	6.50	1.23	15	160	8.48	7.96	5.33	9.27	4.67	8.16	10.23	45.62	20.00	6.00				26.02	5.00	57.02										
	204.42	416	850	4274	872	5996																														

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

RATE OF SCHOOL TAXES										TAXES LEVIED									
Local	Spe- cial	State Loan	State <sup>Leg. Int.</sup>	Total Rate of Sch'l Tax	Total Rate of all Taxes	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES								
1 Mill	Mills	Mills	Mills	Mills	Mills	Local 1 Mill	Special	Sinking Interest	State Loan	Total School Taxes	FUNDS		Rate	Amounts					
1.00	20.96	2.41	2.69	2.24	39.30	6.00	185.64	16.13	13.43	14.45	235.65	State Revenue,	6.50	3897					
												State School,	1.23	738					
												Teacher's Insurance,	.15	90					
												Minn. Gen'l Hospital,	.60	360					
												County Revenue,	7.96	4773					
												County Road and Bridge,	5.33	3196					
												County Poor,	9.27	5558					
												Road Maintenance,	4.67	2800					
												County Bond and Interest,	8.16	4893					
												County Sinking,	10.23	6154					
												Vill. Revenue,	20.00	11992					
												Vill. Road and Bridge,	6.00	3598					
												Town Drag Tax							
												Vill. State Loan,	26.02	15607					
												Sewer	5.00	2998					
												Local 1 Mill School,	1.00	600					
												Special School,	20.96	12564					
												State Loan School,	2.41	1445					
												Sinking Interest	2.69	1613					
													2.24	1343					
														90174					
												Moneys and Credits,		3315					
														93509					

Valuation Amt of Tax  
Unl 11050 32.15

MONEY AND CREDITS

Book Footing \$ 93509  
Total Levy \$ 93509

A. A. Carter

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. 1931, this 7 day of January, A. D. 1932.

Witness my hand and official seal, this 7 day of January, A. D. 1932.

SEAL

PLATTED LOTS

PERSONAL





Tax List of Real Property in the Village of Boy River

Cass County, Minnesota, for Taxes for the Year 1931

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	Sold for Taxes	SUB-DIVISION	Sec. or Lot	Town or Block	No. of Acres		VALUATION	No. School Dist.	GENERAL TAXES	School District	School District	School District	Ditch No.	Ditch No.	Ditch No.	Ditch No.	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement	June Settlement	Penalty	November Settlement	Penalty	Collections to First Monday in January	Penalty	Delinquent on First Monday in January	REMARKS					
						No. Rate	No. Rate				No. Rate	Rate	Rate																		Rate	Rate	Rate	Rate	Rate
B. B. Ralph			Platted	1	1			17										256	✓																
"				2				20										301	2	✓															
Fred W. Anderson				3				17										256	3	1st Half Paid	MAY 31 1932	449													
"				4				17										2001	4	1st Half Paid	MAY 31 1931	449													
B. B. Ralph				5				17										256	5	✓															
"				6				17										256	6	✓															
Fred W. Anderson				7				17										9085	7	1st Half Paid	MAY 31 1932	449													
"				8				604																											
Joste Bros. & Co				9				17										256	9	✓															
Village of Boy River				10				17																											
"				11				17																											
Joste Bros. & Co				12				17										256	12	✓															
"				13				17										256	13	✓															
Carl H. Peterson	Margaret Sather			14				88										1324	14	PAID IN FULL	MAY 17 1932	3323													
Joste Bros. & Co				15				17										256	15	✓															
"				16				17										256	16	✓															
Frank M. Raines				17				17										256	17	✓															
"				18				358										5385	18	✓															
				19																															
				20																															
								1350									20400									6995									

PLATTED LOTS

PERSONAL

Tax List of Real Property in the Village of Boy River

Cass County, Minnesota, for Taxes for the Year 1931

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	Sold for Taxes	SUB-DIVISION	Sec. or Lot	Town or Block	No. of Acres		VALUATION	No. School Dist.	GENERAL TAXES	School District	School District	School District	Ditch No.	Ditch No.	Ditch No.	Ditch No.	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement	June Settlement	Penalty	November Settlement	Penalty	Collections to First Monday in January	Penalty	Delinquent on First Monday in January	REMARKS	
						No. Rate	No. Rate				No. Rate	Dollars	cts.																		Dollars
J. M. Raines				1	2			121										1820	1	✓											
Foots Bros. & Co.				2				17										256	2	✓											
First State Bk., Boy River				3				17										256	3	✓											
Henry C. Bourdon				4				50										752	4	✓											
Arnold & Lewis Erickson				5				47										256	5	✓											
P. L. Spatzew				6				177										256	6	✓											
First St. Bk., Boy River				7				47										2572	7	PAID IN FULL	W	8	1	1932	59	13	✓		2572	✓	
"				8				44										662	8	✓											
"				9				64										963	9	✓											
"				10				17										256	10	✓											
The Fitzgerls				11				76										1143	11	✓											
Mary M. Dean				12				43										647	12	✓											
O. J. Whitted				13				122										1895	13	✓											
				14				138										2076	14	✓											
				15																											
				16																											
				17																											
				18																											
				19																											
				20																											

897  
13494

13494

2572

Tax List of Real Property in the Village of Boy River

Cass County, Minnesota, for Taxes for the Year 1931

PLATTED LOTS

PERSONAL

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	Sold for Taxes	SUB-DIVISION	Sec. or Lot	Town or Block	No. of Acres		VALUATION	No. School Dist.	GENERAL TAXES	School District	School District	School District	Ditch No.	Ditch No.	Ditch No.	Ditch No.	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement	June Settlement	Penalty	November Settlement	Penalty	Collections to First Monday in January	Penalty	Delinquent on First Monday in January	REMARKS						
						No. Rate	No. Rate				No. Rate	Rate	Rate																		Rate	Rate	Rate	Rate		
								Dollars		\$	cts.	\$	cts.	\$	cts.	\$	cts.	Dollars	cts.	Month	Day	Year	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.		
Henry C. Bourdon				1	3			112										1700	1																	
"				2																																
Chester E. Allen				3				14										212	3																	
B. B. Ralph				4				120										1955	4																	
Arnold Erickson				5				126										1895	5																	
Mary N. Aldrich				6				100										1504	6	PAID IN FULL	DEC 16	1932	8870													
"				7				98										1474	7																	
Raymond Doust				8																																
Ill-state Land Co.				9				17										256	9																	
"				10				17										256	10																	
Township of Boy River				11																																
Foot Bros & Co.				12																																
"				13				17										256	13																	
"				14				17										256	14																	
"				15				17										256	15																	
"				16				17										256	16																	
"				17				17										256	17																	
"				18				17										256	18																	
"				19				17										256	19																	
"				20				27										406	20																	
								744									1193																			

1504





Tax List of Real Property in the Village of Boy River

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	Sold for Taxes	SUB-DIVISION	Sec. or Lot	Town or Block	No. of Acres		VALUATION	No. School Dist.	GENERAL TAXES	School District	School District	School District			
						Reg.	100's				No. Rate	No. Rate	No. Rate			
											Mills	Mills	Mills			
											\$	cts.	\$	cts.	\$	cts.
			Bonick's Addn.					Dollars								
Harry Camp				1	1			17								
"				2				17								
"				3				17								
"				4				17								
"				5				79								
"				6				83								
Fred W. Anderson			Out Lot 'a'	7				17								
				8				159								
				9												
				10												
				11												
				12												
				13												
				14												
				15												
				16												
				17												
				18												
				19												
				20												

344

Cass County, Minnesota, for Taxes for the Year 1931

Ditch No.	Ditch No.	Ditch No.	Ditch No.	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement	June Settlement	Penalty	November Settlement	Penalty	Collections to First Monday in January	Penalty	Delinquent on First Monday in January	REMARKS
								\$	cts.	\$	cts.	\$	cts.	\$	cts.	
\$	cts.	\$	cts.	Dollars	cts.	Month	Day	Year	\$	cts.	\$	cts.	\$	cts.	\$	cts.
				256	1											
				256	2											
				256	3											
				256	4											
				256	5											
				1248	6											
				256	7											
				2392	8	1st Half Paid	MAY 31	1931	4495							13 vs 1196 Paid Under Protest
					9											
					10											
					11											
					12											
					13											
					14											
					15											
					16											
					17											
					18											
					19											
					20											

5176

1196

Tax List of Real Property in the Village of Boy River

Cass County, Minnesota, for Taxes for the Year 1931

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	Sold for Taxes	SUB-DIVISION	Sec. or Lot	Town or Block	No. of Acres		VALUATION	No. School Dist.	GENERAL TAXES	School District	School District	School District	Ditch No.	Ditch No.	Ditch No.	Ditch No.	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement	June Settlement	Penalty	November Settlement	Penalty	Collections to First Monday in January	Penalty	Delinquent on First Monday in January	REMARKS						
						No. Rate	No. Rate				No. Rate	\$	cts.																		\$	cts.	\$	cts.	\$	cts.
			<i>Railroad Addn.</i>																																	
			<i>(Platted from 2670 &amp; 2764 Dec 22 1927)</i>					Dollars										Dollars	cts.	Month	Day	Year														
<i>C. J. Bonney</i>				<i>1</i>				<i>85</i>										<i>12.79</i>	<i>1</i>																	
<i>Ernest B. Hall</i>				<i>2</i>				<i>47</i>										<i>7.07</i>	<i>2</i>																	
<i>D. B. Ralph</i>				<i>3</i>				<i>14</i>										<i>2.11</i>	<i>3</i>																	
<i>J. L. Toole</i>				<i>4</i>				<i>72</i>										<i>10.83</i>	<i>4</i>																	
<i>Harry Camp</i>				<i>5</i>				<i>58</i>										<i>8.72</i>	<i>5</i>																	
<i>Sam Lund</i>				<i>6</i>				<i>97</i>										<i>14.59</i>	<i>6</i>																	
<i>Loote Bros &amp; Co</i>				<i>7</i>				<i>14</i>										<i>2.11</i>	<i>7</i>																	
				<i>8</i>																																
				<i>9</i>																																
				<i>10</i>																																
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				<i>18</i>																																
				<i>19</i>																																
				<i>20</i>																																
			<i>Grand Total Platted</i>					<i>387</i> <i>4274</i>										<i>58.22</i> <i>642.98</i>	<i>8 p long etc.</i>						<i>7.30</i>	<i>7.29</i>										

NOT DELIVERED

PERSONAL