ASSESSMENT & TAX LIST

Vil. of Boy River

1936

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., APR 15 1936.

Mrs. E. O. Huset Assessor of the Village of Boy River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village *for the year 1936, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

A form of the return to be signed by you is appended in this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(*Section Numbers Refer to Mason's Minnesota Statutes, 1927.*)

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Persona Property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1999. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

6. The property of a body politic or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, not exempt under the provisions of Chapter 385, Laws of 1935, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. What percentages of full and true value to be assessed. 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 follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) 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. 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 (3), three "b" (3b) and four (4) 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 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, not exempt under the provisions of Chapter 385, Laws of 1935, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), 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 "a" (3a) and all unplatted real estate, except as provided by classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third ($33\frac{1}{3}$) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all horses, mules and asses used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, not exempt under the provisions of Chapter 385, Laws of 1935, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "b" (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof.

All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof.

For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at $33\frac{1}{3}$ per cent and 40 per cent of the true and full value thereof respectively.

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

Section 1986, Mason's Minnesota Statutes, 1927. **The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors** *on or before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* **for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of** *four* **dollars** *per day for each day necessarily consumed in attending said meeting* **and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury** *upon the warrant of the county auditor.*

Village of Bay River – (Unorg. School District)

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

INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1936.

FORM 1c—PUBLISHED BIENNIAL REPORTS

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that Condition and have all that died been cut out each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

Dated ..... *1936.*

..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1936

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

Note ★ Assessors will not fill these Columns.

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Village *of* Bay River *in said County, for the year 1936.*

Witness my hand and official seal this 31st *day of* December, *1936.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Fourth day of January, A. D. 1937, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Village *of* Bay River *in said County for the year 1936, as specified above, and amounting to* Four Hundred sixty two "xx/100 *DOLLARS.*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

December 31 *1937*

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Village *of* Bay River *in said County, for the year 1936, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January 5 *1938.*

I hereby certify that on the first Monday in January, 1938, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Village *of* Bay River *in said County, for the year 1936, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof remain unpaid, is delinquent for said year.*

L. C. Peterson
County Auditor.

(SEAL)

Returns Sh

NAMES OF OWNERS

Note ★ Assessors will

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Bay River,

No. School District	Valuation of Money and Credits	Valuation by School Districts: Value of Lands other than Town Lots Including Structures	Value of Town and City Lots Including Structures	Personal Property	Total Value of all Property Except Money and Credits	Rate of State Taxes: State Rev.	State Sch'l	Tech. Inst. & Ind. Fund	Minn. Gen. Hosp.	Total Rate of State Tax	Rate of County Taxes: Co. Rev.	Co. R.&B.	Co. Fund	Co. Sch'l Int.	Co. Bond and Int.	Total Rate of County Tax	Rate of Town, City or Village Taxes: Town Rev.	Town R.&B.	1 Mill Drag.	Town State Loan	Town Bldg.	Town Fire Patrol					Total Rate of Town, City or Village Tax
	Dollars	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
Total	4164	1250	520	2550	318	3188	20.6	12.26		12.86	2.19	4.86	2.19	1.49	1.49	8.86	20.	6.			5.						31.

RATES AND TAXES

Cass County, State of Minnesota.

Rate of School Taxes: Local 1 Mill	Special	Sch'l State Loan	Sinking	Building	State Loan	Efficiency	Total Rate of Sch'l Tax	Total Rate of all Taxes	Taxes Levied: Local 1 Mill	Special	Sinking	Building	State Loan	Efficiency	Total School Tax
Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills							
Village 1.15		4.5	1.				26.7	28.86	52	780	218	52		260	1364
Postal 1.30		4.5	1.				41.2	42.86	267	8004	1121	267		1334	10993

All Other Taxes: Funds	Date	Amounts
State Revenue		3494
State School Teachers' Insurance and Retirement Fund		397
Minn. General Hospital		93
County Revenue		3885
County Bond and Bridge		1453
County Poor		388
County Bond and Interest		476
County Sinking		
Old Age Assistance		476
Town Revenue		636
Town Road & Bridge		1913
Town 1 Mill Dragging		
Town State Loan		
Town Building		
Town Fire Patrol		1594
School Local 1 Mill		319
School Special		8784
School State Loan		
School Building		319
School Efficiency		1594
School Sinking		1334
Money and Credits		1250
TOTAL		46200

12355

Total Levy, $ 46200 Book Footings, $

Total No. Acres

State of Minnesota, County of Cass. } ss.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct schedule showing the valuation of all taxable property in the village of Bay River for the year A. D. 1936, and the amount of taxes levied thereon for the year A. D. 1936, according to the assessment roll of said village.

Witness my hand and official seal this 7th day of Oct. 1936 A. D. 1936.

L. C. Peterson County Auditor.

SEAL

Returns Sh

NAMES OF OWNERS

Note ★ Assessors w

Collection of Taxes of 1936, ... of ..... Cass County, Minnesota.

FUNDS	March Settlement 193..	June Settlement 193..	Nov. Settlement 193..	Am't Collected from Nov. 193.. to First Monday in Jan. 193..	~~March Settlement 193..~~	June Settlement 193..	~~Nov. Settlement 193..~~	~~TOTAL COLLECTED~~	~~BALANCE UNCOLLECTED~~
State Revenue					PAYMENTS	UNCOLLECTED			TOTAL
State School	210	1303	414	53					
Teachers' Ins. and Ret. Fund	27	144	46	06					
Minn. Gen'l Hospital	03	31	10	01					
County Revenue									
County Road and Bridge	234	1450	460	58					
County Poor	88	543	172	22					
County Bond and Interest	234	1450	460	58					
County ~~Sinking~~ C.M.A.	287	1777	564	72					
	287	1777	564	72					
Town Revenue									
Town Road and Bridge	384	2379	755	96					
Town 1 Mill Dragging	115	784	226	29					
Town State Loan									
Town Building									
Town Fire Patrol	96	595	189	24					
School Local 1 Mill	19								
School Special	573	3499	38	05					
School ~~State Aid~~ Building	81	499	1131	143					
School Deficiency	96	595	159	20					
School Building	19	119	189	24					
			38	05					
Money and Credits									
TOTALS	1107		148						
	3856	16997	5563	688		19096			46200

SCHOOL DISTRICTS	March Settlement			June Settlement			November Settlement			Forfeited Settlement			November to January			Total Collected	Balance Uncollected
	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total		
School District No.																	
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS																	

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1936.

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands, including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Samuel Adams	*15*	*NE¼*	*5*	*114*	*32*	*160*		*Yes*	*5600*	*1200*		*6800*	*800*	*933*	*1733*			
O. J. Anderson		*SW¼*	*5*	*114*	*32*	*160*		*No*	*5800*			*5800*		*1933*	*1933*			
Lester Howard		*SE¼*	*5*	*114*	*32*	*160*		*No*	*6200*			*6200*		*2067*	*2067*			
George E. Warner		*N½ of NE¼*	*6*	*114*	*32*	*80*		*Yes*	*2800*	*900*		*3700*	*740*		*740*			
Howard Elliott		*S½ of NE¼*	*6*	*114*	*32*	*80*		*No*	*2800*			*2800*		*933*	*933*			
Oscar Johnson		*NW¼*	*6*	*114*	*32*	*160*		*Yes*	*6000*	*2400*		*8400*	*800*	*1467*	*2267*			
Mary Cole		*E½ of SW¼*	*6*	*114*	*32*	*80*		*Yes*	*2300*	*1200*		*3500*	*700*		*700*			
W. H. Benson		*W½ of SW¼*	*6*	*114*	*32*	*80*		*No*	*3000*			*3000*		*1000*	*1000*			
A. R. Sylvester		*NE¼ of SE¼*	*6*	*114*	*32*	*40*		*Yes*	*1600*	*1600*		*3200*	*577*	*100*	*677*			
Do.		*SW¼ of SE¼*	*6*	*114*	*32*	*40*		*Yes*	*1200*			*1200*	*223*	*33*	*256*			
									37300	*7300*		*44600*	*3840*	*8466*	*12306*			

PROOF

Assessed Value of Homesteads.
$3,840 x 5 equals . . . $19,200

Assessed Value of Remainder;
$8,466 x 3 equals . . . $25,398

Total True and Full Value, $44,598

Form 4C. BALLIET-DAVIS PRINTERS, MINNEAPOLIS

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1936.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 Per Cent. Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ Per Cent. Class 3 (Dollars)	Total Assessed Value Including All Structures Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value As Equalized by Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 147 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax $ cts.	SPECIAL TAXES: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	TOTAL TAXES $ cts.		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1937 $ cts.	June Settlement 1937 $ cts.	Penalty $ cts.	November Settlement 1937 $ cts.	Penalty cts.	Collections to First Monday in January 1938 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1938 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.	REMARKS
1	Soate Bros & Co.		S½ & Sub'd Lots 1 & 2 Sub'd Rip Rip & Sub'd Rip	29	142	27	26	88	Long		225			225		75	75	75			SOLD FOR TAXES	75										963	1											963			
2	Fred Carlson		S½ & Sub'd Rip Rip & Sub'd Lots 1 & 2 acres				4	53			100	45		145	29		29	29			SOLD FOR TAXES	29										373	2											373			
3	Dir State Land Co.		Sub'd & S½ Lots 3 & 4 Bay Rivers, Sub'd & SE¼ Sec. 19 Sub'd Lots 1 & 2				73				426			426		142	142	142			SOLD FOR TAXES	142										1824	3											1824			
4	Elmer O. Hurst																																4														
5	J. N. Marr		S½ of S½ & Sub'd N½ of Rip				76				30	200		230	46		46	46				46											5														
6	Dir State Land Co.		S½ & N½ & Sub'd Sec. 19 Sub'd		3V		38				345			345		115	115	115			SOLD FOR TAXES	115										591	6	PAID IN FULL	MAY 27 1937	4700		591										
7	Soate Bros & Co.		Sub'd N½ & N½ & Sub'd Rip Rip & Sub'd (Rates)				78				174			174		58	58	58			SOLD FOR TAXES	58										1477	7											1477		1670	
8			~~Sub'd Rip Rip~~ – Lots				33	76			165			165		55	55	55			SOLD FOR TAXES	55										745	8											745			
9																																	706	9											706			
10																																	10														
11																																	11														
12																																	12														
13																																	13														
14																																	14														
15																																	15														
16																																	16														
17																																	17														
18																																	18														
19																																	19														
20																																	20														
			Grand Total				204	42			1445	245		1710	75	245	320	320				520										6699																

Assessment of Taxable Platted Real Property in the ..... of ....., County of ....., Minn., for the Year 1936.

ample Form for Guidance of Assessor

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Structures and other Improvements (Dollars)	True and Full Value of Machinery Not Assessed as Real Estate (Dollars)	Total True and Full Value of Lands, including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Values as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minn. Tax Commission (Dollars)
Frank Collins	*12*	*Elm Knoll*	*1*	*2*	*Yes*	600	3000		3600	900		900			
E. F. Graham			*2*	*2*	*Yes*	550	4200		4750	1000	300	1500			
W. Doe			*3*	*2*	*No*	550	5000		5550		2220	2220			
M. Douglas			*4*	*2*	*Yes*	550	3000		3550	888		888			
John Smith			*5*	*2*	*Yes*	550	2600		3150	788		788			
Do.			*6*	*2*	*Yes*	550			550	138		138			
J. C. Colburn			*7*	*2*	*Yes*	550	4000		4550	1000	220	1220			
H. Haley			*8*	*2*	*No*	550			550		220	220			
George Becker			*9*	*2*	*Yes*	550	2950		3500	857	35	892			
Do.			*10*	*2*	*Yes*	600			600	143	5	148			
						5600	24750		30350	5714	3000	8714			

PROOF

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

Assessed Value of Remainder, $3,000 x 2½ equals . . $7,500

Total True and Full Value . $30,356

Form 3C

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 2001 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)	Paid: When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	B. B. Ralph				1	1	Bay	No	75			75		10	10	10			SOLD FOR TAXES	10								143											143	
2	"						"	No	70			70		8	8	8			SOLD FOR TAXES	8								115											115	
3	Fred W. Anderson				3		"	No	70			70		8	8	8			SOLD FOR TAXES	8								115	2nd Half Paid	NOV 30 1937	467									
4	"				4		"	No	70	200		270		88	88	88			SOLD FOR TAXES	88								1262	1st Half Paid	MAY 31 1937	467		689				688	55		
5	B. B. Ralph				5		"	No	70			70		8	8	8			SOLD FOR TAXES	8								115	2nd Half Paid	NOV 30 1937										
6	"				6		"	No	30			30		12	12	12			SOLD FOR TAXES	12								172	1st Half Paid	MAY 31 1937										
7	Fred W. Anderson				7		"	yes	60	800		860	715		715	715			SOLD FOR TAXES	215								115											115	
8	"				8		"	yes	32			32	8		8	8			SOLD FOR TAXES	8								172											172	
9	Foote Bros. & Co.				9		"	No	30			30		12	12	12			SOLD FOR TAXES	12								3084	2nd Half Paid	AUG 16 1937	1535		1599		1600					
10	Village of Bay River				10		"	No																				115	1st Half Paid	MAY 31 1937	1549									
11	"				11		"	No																				172	2nd Half Paid	AUG 16 1937										
12	~~Foote Bros. & Co.~~ Raymond Douet				12		"	No	30			30		12	12	12				12								172	1st Half Paid	MAY 31 1937										
13	"				13		"	No	30			30		12	12	12				12								172	PAID IN FULL	OCT 5 - 1937	7837				344	12				
14	Marguet Satchel				14		"	yes	30	114		144	36		36	36				36								172	PAID IN FULL	OCT 5 - 1937										
15	Foote Bros. & Co.				15		"	No	30			30		12	12	12			SOLD FOR TAXES	12								517	PAID IN FULL	MAY 8 - 1937	3448		517							
16	"				16		"	No	30			30		12	12	12			SOLD FOR TAXES	12								172											172	
17	Frank M. Raines				17		"	No	30			30		12	12	12			SOLD FOR TAXES	12								172											172	
18	"				18		"	No	40			40		16	16	16			SOLD FOR TAXES	16								230											230	
19																																									
20																																									
									977	1114		1691	759	931	481	481				481								6900												

Form 3C Miller-Davis Company, Minneapolis

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Total Assessed Value As Equalized by the County Board of Review (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 160 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
Olaf Johnson			1	2		Vacant	400	48			48	12		12	12		SOLD FOR TAXES	12									12	1	2nd Half Paid	NOV 20 1937	9419		12.55		12.55						
"			2				400	32	420		652	163		163	163			163									163		1st Half Paid	MAY 27 1937	4176										
Foote Bros. & Co.	Olaf Johnson		3			"	200	30			30		12	12	12			12									12	2	2nd Half Paid	NOV 20 1937	9419		23.38								
"			4			"	200	30			30		12	12	12		SOLD FOR TAXES	12									12		1st Half Paid	MAY 27 1937											
First St. Bk., Bay River	Ray E. Nix		5			"	200	30	100		130		52	52	52		SOLD FOR TAXES	52									52	3	PAID IN FULL	MAR 31 1937	2661		3.44								
Erickson Bros.			6			"	Park	32	580		612	78	120	198	198			198									198	4	PAID IN FULL	MAR 31 1937											
Arnell & Louis Erickson			7			"	Park	32	555		587	78	110	188	188			188									188	5	2nd Half Paid	NOV 18 1937	9411		7.46		3.73		3.73				
"			8			"	400	28			28	7		7	7			7									7		1st Half Paid	MAY 20 1937	3942										
P. L. Spatgen			9			"	200	30	25		55		22	22	22		SOLD FOR TAXES	22									22	6	PAID IN FULL	APR 26 1937			20.40								
First State Bk., Bay River			10			"	200	30	100		130		52	52	52		SOLD FOR TAXES	52									52	7	PAID IN FULL	APR 26 1937	3887		26.77								
" "			11			"	200	30			30		12	12	12		SOLD FOR TAXES	12									12	8	PAID IN FULL	APR 26 1937			1.00								
" "			12			"	200	60	700		760		104	104	104		SOLD FOR TAXES	104									104	9	PAID IN FULL	JUN 14 1937	6323		3.14		3.16						
The Filger Co.			13			"	200	50			50		20	20	20		SOLD FOR TAXES	20									20	10					7.46						7.46		
Mary M. Dean	Ray E. Nix	Lot 14 & S½ of	14			"	400	30	102		132	33		33	33			33									33	11					1.72						1.72		
O. J. Whittel		N½ of	15			"	400	8			8	2		2	2		SOLD FOR TAXES	2									2	12					14.92						14.92		
"			16			"	400	32	152		184	46		46	46		SOLD FOR TAXES	46									46	13	2nd Half Paid	NOV 18 1937	9411		2.87		2.36				2.87		
																												14	2nd Half Paid	MAY 20 1937	3942		2.37								
																												15	1st Half Paid	JUN 5 1937									14		15
																												16	1st Half Paid	JUN 5 1937	4567		3.45						3.30		3.63
								53	2434		2966	419	516	935	935			935									935	13412													

Form 5C

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 147 Rate 14 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections in Five Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on Five Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
Henry C. Bourdon		1	1	3		Vacant	No	30	100		130		52	52	52			SOLD FOR TAXES	52								746	1											746			
"		2	"			"	No	10			10		4	4	4			SOLD FOR TAXES	4								57	2											57			
		3	3			"	No	10			10		4	4	4			SOLD FOR TAXES	4								57	3											57			
Chester E. Allen		4	1	4		"	No	30	300		330		132	132	132			SOLD FOR TAXES	132								1844	4											1844			
B. B. Ralph		5	"			"	No	75	175		200		80	80	80			SOLD FOR TAXES	80								1148	5											1148			
Arnold Erickson		6	3			"	No	75	175		200		80	80	80			SOLD FOR TAXES	80								1148	6	PAID IN FULL	APR 16 1937	3088		1148								
Mary N. Aldrich		7	4			"	400	76	102		178	32		32	32				32								459	7	PAID IN FULL	MAY 29 1937	4410		545								
"		8	5			"	400	24			24	6		6	6				6								86	8	PAID IN FULL	MAY 29 1937											
Raymond Doust		9	6			"	No	70			70		8	8	8			SOLD FOR TAXES	8								115	9											115			
Pa. State Land Co.		10	7			"	No	70			70		8	8	8			SOLD FOR TAXES	8								115	10											115			
"		11	8 (Section House)			"	No	35	100		135		54	54	54			SOLD FOR TAXES	54								775	11											775			
Township of Bay Rivers		12	9 Playground			"	No																					12														
State Bros. & Co.		13	10			"	No	10			10		4	4	4			SOLD FOR TAXES	4								57	13											57			
"		14	11			"	No	10			10		4	4	4			SOLD FOR TAXES	4								57	14											57			
"		15	12			"	No	10			10		4	4	4			SOLD FOR TAXES	4								57	15											57			
"		16	13			"	No	10			10		4	4	4			SOLD FOR TAXES	4								57	16											57			
"		17	14			"	No	10			10		4	4	4			SOLD FOR TAXES	4								57	17											57			
"		18	15			"	No	10			10		4	4	4			SOLD FOR TAXES	4								57	18											57			
"		19	16			"	No	40			40		16	16	16			SOLD FOR TAXES	16								230	19											230			
		20																										20														
								355	752		1307	38	462	500	500				500								7172														

Form 5C 341-20-5170 COMPANY, MINNEAPOLIS

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block		No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 2 Rate 11 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1	First State Bk. Bay Lake	D. A. Anderson		1	5		Nonp	No	70			70							SOLD FOR TAXES	8							115	PAID IN FULL	OCT 29 1937	6735				115	of						
2	Christina Mix			5			"	yes	70			70		5	5					5							77	PAID IN FULL	MAY 7 - 1937	3470		1363									
3				3			"	4	200	340		560		90		90				90							1291	PAID IN FULL	MAY 7 - 1937												
4	E. R. Sherman	Olaf Johnson		4			"	No	30			30			12	12				12							172	PAID IN FULL	MAY 27 1937	4781		172									
5	Lewis Erickson			5			"	No	30			30			12	12				12							172	PAID IN FULL	APR 26 1937	3039		172									
6	B. B. Koepel			6			"	No	30	175		205			82	82			SOLD FOR TAXES	82							1176											1176			
7	Orth Wells Fellowship (Inc. Church)			7	Exempt		"	No	70										SOLD FOR TAXES																						
8																																										
9																																										
10																																										
11																																										
12																																										
13																																										
14																																										
15																																										
16																																										
17																																										
18																																										
19																																										
20																																										
									150	515		665	95	114	209	209				209							2998														

Form 5C

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Attached Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Real Est. at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the County Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 167 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	Harry Camp		Brick's Add'n	1	1	Vacant	No	10			10		4	4	14			SOLD FOR TAXES	4									57	1										57		63
2	"			2		"	No	5			5		2	2	7			SOLD FOR TAXES	2									29	2										29		32
3	"			3		"	No	5			5		2	2	7			SOLD FOR TAXES	2									29	3										29		32
4	"			4		"	No	5			5		2	2	7			SOLD FOR TAXES	2									29	4										29		32
5	"			5		"	No	5	50		55		22	22	77			SOLD FOR TAXES	22									316	5	PAID IN FULL	JUN 18 1937	5673	316								
6	"			6		"	No	5			5		2	2	7			SOLD FOR TAXES	2									29	6										29		32
7	"			7		"	No	10			10		4	4	14			SOLD FOR TAXES	4									57	7										57		63
8	Fred H. Anderson		Outlot "A"			"	No	75	100		175		50	50	50				50									717	8	1st Half Paid	AUG 4 1937	3511	358						358		393
9																													9														
10																													10														
11																													11														
12																													12														
13																													13														
14																													14														
15																													15														
16																													16														
17																													17														
18																													18														
19																													19														
20								70	150		220		88	88	88				88									1263	20														

Form 3C 50-1,000-34-10 DEPART. 5000-1,000-R

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

			DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION								EQUALIZED VALUES																			
	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION (Platted from Blk 4 Lots 8 & 9 & Blk 3 Lots 17)	Lot	Block		No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures and Permanently Attached Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	C. D. Bonney			1			Hosp	yes	30	90		120	30		30	30			SOLD FOR TAXES
2	Ernest B. Dale			2			"	no	25			25		10	10	10			SOLD FOR TAXES
3	B. B. Ralph			3			"	no	25			25		10	10	10			SOLD FOR TAXES
4	T. L. Toots			4			"	yes	25	95		120	30		30	30			SOLD FOR TAXES
5	~~Harry Camp~~	George Pinse		5			"	no	70	25		45		18	18	18			SOLD FOR TAXES
6	Sam Lund			6			"	yes	70			70	5		5	5			
7	Toots Bros. & Co.			7			"	yes	70	84		104	26		26	26			
8				8			"	no	70			70		8	8	8			SOLD FOR TAXES
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19									185	294		479	91	46	137	137			
20			Grand Total						1769	5459		7228	907	1448	2350	2350			(GT.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Total General Tax	SPECIAL TAXES				TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	REMARKS
	District No. 162 Rate 12 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills		Ditch No.	Ditch No.	Ditch No.	Ditch No.				Month	Day	Year												
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	30									430	1													430			
2	10									143	2													143			
3	10									143	3													143			
4	30									430	4													430			
5	18									258	5	PAID IN FULL	JUN	18	1937	5375		258									
6	5									75	6	PAID IN FULL	MAY	20	1937	5941		75									
7	26									373	7	PAID IN FULL	MAY	20	1937			445									
8	8									115	8													115			
9											9																
10											10																
11											11																
12											12																
13											13																
14											14																
15											15																
16											16																
17											17																
18											18																
19											19																
20											20																
	137									1964																	
(GT.	2350									33709																	

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Village of Bay River, Minn., County of Cass, Minnesota, 1936.

FORM 3

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS								EQUALIZED VALUATIONS			
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True And Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	REMARKS
	Acres	100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 1	204	42	1465	245		1710	75	445	520	520			
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
	204	42	1465	245		1710	75	445	520	520			

UNPLATTED

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

FORM 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
				STRUCTURES AND IMPROVEMENTS									
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
Footings Brought Forward from Page													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													

PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the Village of Bay River, Minn., County of Bard, Minnesota, 1936

FORM 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
				STRUCTURES AND IMPROVEMENTS									
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True And Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
Footings Brought Forward from Page 1			477	1114		1591	759	777	481	481			
" " " " " 2			552	2434		2986	419	516	935	935			
" " " " " 3			555	752		1307	38	462	500	500			
" " " " " 4			150	515		665	75	134	209	209			
" " " " " 5			70	150		220		88	88	88			
" " " " " 6			185	294		479	71	66	137	137			
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
			1769	5459		7228 ✓	902	1848	2750	2750			