ASSESSMENT & TAX LIST

Vil. of Boy River

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 27, 1939

Ray E. Mix Assessor of the Village of Bay River

According to the requirements of law, I hereewith deliver to you the Real and Personal Property Assessment Books for the said Village for the year 1939, 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.

J. Chapman

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. 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. 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. 1989. 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, joint stock company or association, and all other kinds of property of such company or corporation, 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 property of his principal, of which he shall have the care, 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 or other person under guardian 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. 1993. 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. 2025. Merchants and manufacturers. The personal property of merchants and manufacturers, and of persons engaged in business 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 the state, shall be assessed and listed in the taxing district of the state on May 1 and all such logs and timber shall be taxed in different counties 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 lien shall be enforced against the holders of title 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 county where such farm is situated, and if such farm or any part of 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, 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 located.

Sec. 2026. Elevators, etc. on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company, and used in the business of such company, shall be assessed separately as 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 in cities and villages. 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.

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 principal place of business 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 moving from one county, town, or district between May 1 and July 1.* The owner of personal property moving 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 for the assessment. A person moving into this state from another state between said dates shall list and assess such property 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 place where any person or property should be listed, or if not 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, when requested, a list of all the property, real and personal, 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, as agent, trustee, guardian, or in any other fiduciary capacity, and in a fiduciary capacity, trustee, executor, administrator, receiver, accounting officer, partner, trustee, or in any other capacity, but no person shall be required to include in his statement any share of the capital stock of a corporation, association, or company required to list and return as the capital and property for taxation in this state.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for taxation has not made a true statement of the property owned by him, he may, if he deems it fail, 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 at his principal according to his best judgment and information.

Sec. 2023. 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 assessment, with the value of the property assessed.

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. 11265. 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, shall wilfully make any statement of any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. All real and personal property subject to a general property tax and not subject to any gross earnings or license tax tax is hereby classified for purposes of assessment 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 the true and full value thereof, exclusive of improvements 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 same may be applicable thereto. The value of the 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 in which it is located, shall be separately assessed and listed and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, sewing 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 (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 one (1) hereof, and all implements and tools, together with the furniture and fixtures used therewith, manufactures' materials and manufactured articles, all tools, implements and machinery used by the owner in any business or occupation, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3a. All implements, machinery, tools and tools of whatever kind and kind, all horse-drawn and horse-operated implements for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the true and full value thereof.

Class 3b. All unsitted 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, further, that the first $4,000.00 full and true value of such real estate shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of such real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that sold first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the adoption hereof.

Class 3c. 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 of such platted real estate used for the purposes of a homestead shall be valued and assessed as provided for by class four (4) hereof. Provided, further, that the first $4,000.00 full and true value of such platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes except that sold first $4,000.00 full and true value shall remain subject and be taxed for purposes of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the adoption 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 33⅓ per cent and class 3a shall be figured at ten (10) per cent thereof.

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. Sch. Dist.

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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

Ass

FORM T

County of ....., Minnesota, 1939.

Cont. to Ernest Smith — Lot 5 Blk. 1 — 20.00
" 6 1 — 30.00
" Railroad Addn
Cont to Old Johnson 1 — 30.00 / Buildings — 90.00
Village of " 4 — 25.00 / 95.00

BOY RIVER, MINN.

Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted (see note above)	Have the Trees been Kept in Good Condition by replacing Dead Trees and have Cared 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 ..... 1939. ..... Assessor.

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ in the County of _____ for the Year 1939.

MILLER-DAVIS COMPANY, MINNEAPOLIS

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.

List of Lands in the Village of Bay River, County of Cass, 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, M. T. C.—Form No. 67

LANDS BECOMING HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY — SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land — Acres	100ths
Dave A Anderson Trustee			15				

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

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 134 Miller-Davis Company, Minneapolis. M. T. C.—Form No. 67

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

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

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

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

Unplatted 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	~~Twp.~~ or Block	Rng.	True and Full Value of Structures worth 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 other use Dollars
Dan A Anderson	Lot 1 Blk 5 Village Big Rivers	1	5			dwelling	60	✓
Ira R Brooks	Lot 5 Blk 5 " " "	1	5			"	30	✓

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the ..... of ....., County of ....., Minn., for the Year 1939.

FORM 315 MILLER-DATE COMPANY, MINNEAPOLIS

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	DESCRIPTION OF PROPERTY							ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS		
	School District	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land		Indicate Homestead	STRUCTURES & IMPROVEMENTS			Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 25% Class 3B 25% Class 3C	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
						Acres	100ths		True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

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 1939.*

Witness my hand and official seal this 31 *day of* December, *1939.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, 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 1939, as specified above, and amounting to* 7280.37 *Seven hundred eighty and* 37/100 *DOLLARS*

W. T. McKeown
M. E. M.
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 6 *1941*

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 1939, 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
M. M.
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January, 6 *1941*

I hereby certify that on the first Monday, in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Village *of* Bay River *in said County, for the year 1939, 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.*

(SEAL)

L. C. Peterson
County Auditor

Assessor's Reti

FORM 315 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Bay River,

No. School District	Valuation of Money and Credits	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES				RATE OF COUNTY TAXES								RATE OF TOWN, CITY OR VILLAGE TAXES							
			Value of Liquors (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	State Rev.	State Sch'l	Techn. Ins. & Rev. Fund	Total Rate of State Tax	Co. Rev.	Co. R.&B.	Co. Poor	Co. Bond and Int.	Old Age Assist.				Total Rate of County Tax	Town Rev.	Town R.&B.	1 Mill Drag.	Town State Loan	Town Bldg.	Fire Patrol		Total Rate of Town, City or Village Tax
	Dollars	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
Gen.	1477		190	2292	694	3176	1.10	1.73	.34	3.70																
										3.63																
										63	22.18	1.69	1.91	1.62	1.89				73.48	20.	6	50	5	5		86
										363																

RATE OF SCHOOL TAXES

	Local 1 Mill	Special	Sch'l State Loan	Def.				Total Rate of Sch'l Tax
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
	1.15	4.5	4.5	4.5				31
	1.30	4.5	4.5	4.5				46

RATES AND TAXES

Cass County, State of Minnesota.

TAXES LEVIED

LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS				ALL OTHER TAXES		
Local 1 Mill	Special	Sch'l Bldg	State Loan	Total School Tax	FUNDS	Rate	AMOUNTS
19	285	95	95	592	State Revenue		242
298	8958	1493	1493	13895	State School		271
					Teachers' Insurance and Retirement Fund		75
					Debt Tax A		816
					"		100
					"		353
					County Revenue		7044
					County Road and Bridge		837
					County Poor		6069
					County Bond and Interest		4964
					County Old Age Assistance		4723
					Town Revenue		6357
					Town Road and Bridge		1906
					Town 1 Mill Dragging		
					Town State Loan		1580
					Town Building		
					Town Fire Patrol		1588
					Cemetery		1588
					School Local 1 Mill		317
					School Special		8958
					School State Loan		1493
					School Deficiency		1588
					School Bldg.		1651
					Money and Credits		442
					TOTAL		68037

Total No. Acres .....

Total Levy, $ 68037

Book Footings, $ 68037

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 abstract of the valuation of all the taxable property in the Village in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1936.

Witness my hand and official seal this 31 day of December A. D. 1936

L. C. Peterson County Auditor

SEAL

Assessor's Ret

FORM 3½ MILLER-DAYS COMPANY, MINNEAPOLIS

NAME OF OWNER

Collection of Taxes of 1939, Village of Bay River, Cass County, Minnesota.

FUNDS	March Settlement 1940	June Settlement 1940	Nov. Settlement 19..	Am't Collected from Nov. 19.. to First Monday in Jan. 19..	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revolv									
State School Ind.	1.74	5.03							
Teachers' Ins. and Ret. Fund	305	504							
County Revenue	10.61	30.74							
County Road and Bridge	.81	2.34							
County Poor	9.14	26.49							
County Bond and Interest	7.48	21.66							
County Old Age Assistance	7.12	20.61							
Town Revenue	9.57	27.72							
Town Road and Bridge	2.87	8.32							
Town 1 Mill Dragging									
Town State Loan	23.93	69.30							
Town Building Cemetery	2.39	6.93							
Town Fire Patrol	2.39	6.93							
School Local 1 Mill	4.88	1.39							
School Special	14.36	41.57							
State Loan School	2.39	6.93							
School Building	2.49	7.21							
School Relief Agy	2.39	6.93							
Money and Credits	3.07								
TOTALS	106.28	295.14							

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Total	November Settlement Local 1 Mill	November Special	November Total	Forfeited Settlement Local 1 Mill	Forfeited Special	Forfeited Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Due
School District No. 521	4.88	14.36	2.39 Rel 2.11	1.39	4.15	6.93 Rel 6.03											
" " "	Rly 2.39	Rel 2.44	Rly	6.93	Rel 7.21	Rly											
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS	28.97	14.36	4.88 Rel 2.11	83.24	15.71	14.14 Rel 6.03											

Form 4 C BALLIET-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Village of Boy River, Cass County, Minnesota, for Taxes for the Year 1939.

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.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100s)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 the 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 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
1	State of Minnesota		SE¼ Sw¼ less Ry R.W. plus 4.79 ac NE of Ry				79.48 77		Une											
2	Fred Carlson		SE¼ Sw¼ NE of Ry R.W. plus 7.6 ac				45.2		Yes											SOLD FOR TAXES
3	~~State of Minnesota~~ O. of Johnson		NW¼ SE¼ less Beg. S. Boy River																	
4			75 rods E of W line SE¼																	
5	Elmer D. Hurst		N ac. of SE¼ Sw¼ NE of Ry				7		"											SOLD FOR TAXES
6	J. N. Marr		NE¼ NE¼ less Sw Pt. W of Ry	37	"	"	38		No											SOLD FOR TAXES
7	State of Minnesota		NW¼ NE¼ less R.W. of Pate																	
8	"		Lot 7																	
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20			G. I.				47.77													

	Valuations by School Districts as Equalized by Tax Commission: District No. 6 (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 68.7 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid: When Paid (Month Day Year)	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																									
2	29					5 63							5 63												
3																									
4																									
5														PAID IN FULL DEC 1 1940	10717						8 94	7 1			
6	46					8 94							8 94												
7	115					7 35	78						7 35												
8													7 08												
9																									
10																									
11																									
12																									
13																									
14																									
15																									
16																									
17																									
18																									
19																									
20	190					36 97	73						37 65												
	190					36 97	73						37 65												

Form 5 C HALLIDAY-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1939.

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 & 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 40 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
1	State of Minnesota			1	1		Uns											
2	"			2														
3	Fred W. Anderson			3			No											
4	"			4			"											
5	State of Minnesota	(Center to Ezra Smith)		5			"											
6	"	(do)		6			"											
7	Fred W. Anderson			7			Yes											
8	"			8			"											
9	State of Minnesota			9														
10	Village of Bay River			10														
11	"			11														
12	Raymond Drust			12			No											
13	"			13			"											
14	Erickson Bros			14			"											
15	State of Minnesota			15														
16	"			16														
17	"			17														
18	"			18														
19																		
20																		

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate 109.21 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills (dollars, cts.)	State Tax on Non-Homestead 6.80 Mills (dollars, cts.)	TOTAL GENERAL TAX (dollars, cts.)	SPECIAL TAXES: Ditch No. ..... (dollars, cts.)	Ditch No. ..... (dollars, cts.)	..... (dollars, cts.)	..... (dollars, cts.)	TOTAL TAXES (dollars, cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1940 (dollars, cts.)	June Settlement 1940 (dollars, cts.)	Penalty (dollars, cts.)	November Settlement 1940 (dollars, cts.)	Penalty (dollars, cts.)	Collections to First Monday in January 1941 (dollars, cts.)	Penalty (dollars, cts.)	Delinquent on First Monday in January 1941 (dollars, cts.)	Penalty (dollars, cts.)	Total Delinquent Tax and Penalty (dollars, cts.)
1																											
2														2nd Half Paid	OCT 2 1 1940												
3	8					167	05					175	3	1st Half Paid	May 9 1940	8777											
4	88					1847	56					1898	4	2nd Half Paid	OCT 2 1 1940	8777											
5														1st Half Paid	MAY 9 1940	2333		1035		1035							
6	8					167	05					175		PAID IN FULL	AUG 17 1940												
7														PAID IN FULL	AUG 17 1940	7984				481	11						
8	12					751	08					759	6	2nd Half Paid	OCT 2 1 1940	8739											
9	223					4668						4668	7	1st Half Paid	MAY 9 1940	2333		2334		2334							
10																											
11																											
12	16					335	10					345	12											34		37	2
13	12					751	08					759	13	PAID IN FULL	JUN 1 1 1940	6996		759									
14	36					754	73					777	14	PAID IN FULL	MAY 24 1940	4874		777									
15																											
16																											
17																											
18																											
19																											
20																											
	403					8435	115					8550															

Form 5 C BALLIET-DATO COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1939.

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 Exclusive of Structures and Improvements (Dollars)	Structures & 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 $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: 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	Olaf Johnson			1	r		Yes											
2	"			r			"											
3	"			3			"											
4	"			4			"											
5	Ray E. Mix			5			No											
6	Erickson Bros			6			Yes											
7	Arnold & Louis Erickson			7			"											
8	" "			8			"											
9	" "		W½ of	9			No											
10	P. L. Spatgen		E½ of	9			"											
11	First St Bank, Bay River			10			"											
12	Olaf Johnson			11			"											
13	"			12			"											
14	State of Minnesota			13			"											
15	Ray E. Mix	Arnold L. Mix	Lot 14 + S½ of	15			Yes											
16	O. J. Whitted		N½ of	15			"											
17	"			16			"											
18																		
19																		
20																		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	142.81 Mills					6.23 Mills																				
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.													
1					141	3998							3998	2nd Half Paid / 1st Half Paid	NOV 4 1940 / MAY 29 1940	7657 / 5768		1999		1999						
2																										
3																										
4																										
5					88	184	56						1898	2nd Half Paid / 1st Half Paid	NOV 4 1940 / JUN 21 1940	7670 / 5495		949		949						
6					148	444	76						4776	PAID IN FULL	MAY 24 1940	4474		4776								
7					195	408	70						4157	PAID IN FULL	MAY 24 1940	4473		4157								
8																										
9					11	730	07						737	PAID IN FULL	MAY 24 1940	4473		437								
10					11	730	07						737	PAID IN FULL	JUN 22 1940	4817		437								
11					52	1088	33						1171	2nd Half Paid / 1st Half Paid	NOV 4 1940 / MAY 29 1940	7659 / 5767		1811		1812						
12					116	7478	74						7507	2nd Half Paid / 1st Half Paid	NOV 4 1940 / MAY 29 1940											
13																										
14																										
15					33	691							691	PAID IN FULL	2nd / 1st	7701 / 4402	8777	691								
16					48	1005							1005	PAID IN FULL	MAY 6 1940	3835		1005								
17																										
18																										
19																										
20																										
					943	19738	378						20061													

Form 5 C BALLARD-DUPEE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1939.

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: Structures & Improvements: True and Full Value 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)	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
State of Minnesota		1	1	3													
"		2	2														
"		3	3														
~~Chester L. Allen~~ (Fred H. Andersen)		4	1	4		No											
~~First State Bank of Bay River~~ (Herman & Angeborg Larson)		5	2			"											
Arnold Erickson		6	3			"											
Mary R. Albrich		7	4			Yes											
"		8	5			"											
State of Minnesota		9	6														
"		10	7														
Dri State Land Co.		11	8 (Section 2 Hous)			No											SOLD FOR TAXES
Township of Bay River		12	9 Exempt														
State of Minnesota		13	10														
"		14	11														
"		15	12														
"		16	13														
"		17	14														
"		18	15														
"		19	16														
		20															

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
169.21													1														
													2														
													3														
132					1763	84						1847	4	2nd Half Paid	OCT 2 1940	5376		1424		1423							
														1st Half Paid	MAY 9 1940	3030											
80					1674	51						1725	5	Paid 2/1/1941 Ck Rec # 7104										1725		1863	
80					1674	51						1725	6	PAID IN FULL	MAY 24 1940	4672		1725									
38					795							795	7	1st Half Paid	MAY 29 1940	5371		398									
													8														
													9														
													10														
54					1130	35						1165	11														
													12														
													13														
													14														
													15														
													16														
													17														
													18														
~~70~~					~~837~~	~~25~~						~~867~~	19														
													20														
424					8873	246						9119															

Form 5 C BALLIET-DAYTON COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Big River, Cass County, Minnesota, for Taxes for the Year 1939.

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 $1000, Assessable at 25 per Cent, Class 2C; 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 Exclusive of Structures and Improvements (Dollars)	Structures & 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 25 per cent Class 2C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: 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 Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	D A Anderson			1	5												
2	Christina Nist			2			(yes)										
3				3			"										
4	Olaf Johnson	Clarence Jo Walton		4			N										
5	~~Lewis Erickson~~	Lee T. Coons		5			"										
6	Olaf Johnson			6			"										
7	Oak Hills Tellowship Inc (Church)			7	Exempt												SOLD FOR TAXES
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.39 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	65					1361							1361												1361	1470
2	95					1988							1988	PAID IN FULL	MAY 4 1940	3743		1988								
3																										
4	12					251	08						259	PAID IN FULL	JUN 3 1940	5168		259								
5	42					879	27						906	PAID IN FULL	MAY 27 1940	4724		906								
6	82					1716	52						1768	2nd Half Paid 1st Half Paid	NOV 4 1940 MAY 29 1940	9657 5268		884		884						
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	296					6195	87						6782													

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1939.

Form 5 C Miller-Davis Company, Minneapolis

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.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & Improvements: 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)	Equalized: Total Assessed Value as Equalized by the Board of Review (Dollars)	Equalized: Total Assessed Value as Equalized by the County Board (Dollars)	Equalized: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
			Bonick's Add'n.															
1	Harry Camp			1	1		No											SOLD FOR TAXES
2	"			2			"											SOLD FOR TAXES
3	"			3			"											SOLD FOR TAXES
4	"			4			"											SOLD FOR TAXES
5	"			5			"											SOLD FOR TAXES
6	"			6			"											SOLD FOR TAXES
7	"			7			"											SOLD FOR TAXES
8	Fred W. Anderson		Outlot	"A"			"											
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		

Line	Valuations by School Districts as Equalized by Tax Commission: District No. ... Rate 209.31 Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ...	Ditch No. ...	...	...	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1																										
2																										
3																										
4	24					502	15						517													
5																										
6																										
7	14					293	09						302	2nd Half Paid	OCT 21 1940	8739										
8	50					1047	32						1079	1st Half Paid	MAY 9 1940	8737		539		540						
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
Total	88					1842	56						1898													

Form 5 C BLAKELY-DUTTON COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1939.

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 & 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 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: 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
		Railroad Add'n (Platted from Nor. Pac. Land Grant)															
State of Minnesota	(Conv. to Olaf Johnson)		1	11		No											
"			2	2													
"			3	3													
	Olaf Johnson		4	4		"											
George Pence			5	5		Yes											SOLD FOR TAXES
Sam Lund			6	6		"											
"			7	7		"											
State of Minnesota (Conv. to Sam Lund)			8	8													SOLD FOR TAXES
			9														
			10														
			11														
			12														
			13														
			14														
			15														
			16														
			17														
			18														
			19														
			20														
		Grand Total															

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid: 1st Half Paid / 2nd Half Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
76.81 Mills																										
48					1005	31						1036	1	1st Half Paid / 2nd Half Paid	NOV. 4 1940 / MAY 29 1940	9654 / 5269		518		518						
													2													
													3													
48					1005	31						1036	4	1st Half Paid / 2nd Half Paid	NOV. 4 1940 / MAY 29 1940	9655 / 5269		518		518						
11					730							730	5													
31					649							649.26	6	PAID IN FULL	MAY 20 1940	4469		649								
													7													
													8													
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
138					2889	67						2951														
2992					479.97	8.89						488.61														