

ASSESSMENT & TAX LIST
Vil. of Boy River
1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

APR 18

1915

County, Minn.,

W. O. G. Whitted Assessor of the Vil. of Bay River

According to the requirements of law, I herewith deliver to you the assessment books for the said Vil. of Bay River for the year 1915, containing a list of all Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1914, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required by the odd numbered year, and make return thereof to me as required by the law prescribing your duties hereto annexed.

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

L. C. PETERSON County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, shall be taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 272.01. Personal property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 272.02. By whom listed. Personal property shall be listed in the manner following: 1. The property of an individual shall be listed by the owner thereof. 2. The property of a partnership, firm or company, shall be listed by the partner or agent thereof.

Sec. 272.03. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county in which the farm is situated, he shall be listed by the agent, trustee, or other person who has charge of the property.

Sec. 272.04. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family shall be listed and assessed in the district where the property is usually kept.

Sec. 272.05. Merchants and manufacturers. The personal property of a merchant or of a manufacturer or of a business engaged in the business of a manufacturer or of a business shall be listed in the town or district where his business is carried on.

Sec. 272.06. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed in the town or district where the guardian resides and where the guardian exercises his duties.

Sec. 272.07. Estates of decedents. The personal property of a decedent shall be listed and assessed in the town or district where the estate is administered.

Sec. 272.08. Motor vehicles. Motor vehicles shall be listed and assessed in the town or district where the vehicle is usually kept.

Sec. 272.09. Agricultural products. Agricultural products shall be listed and assessed in the town or district where the products are produced.

Sec. 272.10. Personal property of persons who are absent from the state. Personal property of persons who are absent from the state shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.11. Personal property of persons who are deceased. The personal property of persons who are deceased shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.12. Personal property of persons who are insane. The personal property of persons who are insane shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.13. Personal property of persons who are blind. The personal property of persons who are blind shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.14. Personal property of persons who are deaf. The personal property of persons who are deaf shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.15. Personal property of persons who are dumb. The personal property of persons who are dumb shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.16. Personal property of persons who are idiotic. The personal property of persons who are idiotic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.17. Personal property of persons who are imbecile. The personal property of persons who are imbecile shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.18. Personal property of persons who are lunatic. The personal property of persons who are lunatic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.19. Personal property of persons who are insane. The personal property of persons who are insane shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.20. Personal property of persons who are idiotic. The personal property of persons who are idiotic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.21. Personal property of persons who are imbecile. The personal property of persons who are imbecile shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.22. Personal property of persons who are lunatic. The personal property of persons who are lunatic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.23. Personal property of persons who are insane. The personal property of persons who are insane shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.24. Personal property of persons who are idiotic. The personal property of persons who are idiotic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.25. Personal property of persons who are imbecile. The personal property of persons who are imbecile shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.26. Personal property of persons who are lunatic. The personal property of persons who are lunatic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.27. Personal property of persons who are insane. The personal property of persons who are insane shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.28. Personal property of persons who are idiotic. The personal property of persons who are idiotic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.29. Personal property of persons who are imbecile. The personal property of persons who are imbecile shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.30. Personal property of persons who are lunatic. The personal property of persons who are lunatic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.31. Personal property of persons who are insane. The personal property of persons who are insane shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.32. Personal property of persons who are idiotic. The personal property of persons who are idiotic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.33. Personal property of persons who are imbecile. The personal property of persons who are imbecile shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.34. Personal property of persons who are lunatic. The personal property of persons who are lunatic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.35. Personal property of persons who are insane. The personal property of persons who are insane shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.36. Personal property of persons who are idiotic. The personal property of persons who are idiotic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.37. Personal property of persons who are imbecile. The personal property of persons who are imbecile shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.38. Personal property of persons who are lunatic. The personal property of persons who are lunatic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.39. Personal property of persons who are insane. The personal property of persons who are insane shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.40. Personal property of persons who are idiotic. The personal property of persons who are idiotic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.41. Personal property of persons who are imbecile. The personal property of persons who are imbecile shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.42. Personal property of persons who are lunatic. The personal property of persons who are lunatic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.43. Personal property of persons who are insane. The personal property of persons who are insane shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.44. Personal property of persons who are idiotic. The personal property of persons who are idiotic shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.45. Personal property of persons who are imbecile. The personal property of persons who are imbecile shall be listed and assessed in the town or district where the property is usually kept.

Sec. 272.46. Personal property of persons who are lunatic. The personal property of persons who are lunatic shall be listed and assessed in the town or district where the property is usually kept.

Vil. of Bay River, Case

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.
Assessment of Taxable Unplatted Real Property in the _____ **of** _____ **County of** _____ **Minn., for the Year 1945.**
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land	Indicate Homestead Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.
Assessment of Taxable Platted Real Property in the Village **of** Bay River **County of** Cass **Minn., for the Year 1945.**
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Attached Machinery at 33 1/2 per cent, Class 3, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land	Indicate Homestead Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements	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 3C	Assessed Value of Machinery Permanently Attached to Real Estate at 33 1/2 per cent Class 3	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board
<u>Lucy Mitchell</u>		<u>Lot 2</u>	<u>Railroad</u>	<u>Addn. 2</u>		<u>No</u>	<u>25</u>			<u>25</u>		<u>10</u>	<u>10</u>			

Original Plat
 Recorder's Add'n.
 Railroad Add'n.

FUNDS	MARCH SETTLEMENT	JUNE SETTLEMENT	NOV. SETTLEMENT	Amount Collected from Nov. 19 to First Monday in Jan. 19	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19
	1946	1945	1945						
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	474	601							
State Debt—Homestead,	112	213							
County Revenue,	1543	2922							
County Road and Bridge,	613	1161							
County Welfare,	2624	4971							
County Bond and Interest,	1291	2444							
Town Revenue,	1442	2731							
Town Road and Bridge,	433	819							
Town Drag,									
Town State Loan,	4470	8466							
Pure	361	683							
Com	216	410							
School Local 1 Mill,	72	136							
School Special,	2163	3941							
School State Loan,									
Deficiency	1442	2731							
C.O.	361	683							
B. & J.	937	1775							
	18554	34687							

MARCH SETTLEMENT	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B & J	TOTALS
	Un Un Pl. Un	72	2163		1442	361	937	4975
	Totals	72	2163		1442	361	937	4975
	School District No.	Un	136	3941	2731	683	1775	9266
	Totals	136	3941		2731	683	1775	9266
	School District No.							
	Totals							
	School District No.							
	Totals							
	School District No.							
	Totals							
	School District No.							
	Totals							
	School District No.							
	Totals							

Original Plat
Boulter's Add'n.
Railroad Add'n.

Form 5-C - JULY 1945 - MINNAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Original Plat

Postoffice Add'n.

Railroad Add'n.

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

Cass County, Minnesota, for Taxes for the Year 1945.

Original Plat

Bonick's Add'n.

Railroad Add'n.

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, LOT, BLOCK, No. School District, Indicate Homestead, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Harry Camp.

Bonick's Addition

Fred W. Anderson

Outlot A

JUL 1 9 1946 9382 NOV 7 1207

N 29 74 50 1982 32

2014

Assessment Roll and Tax List of Platted Real Property in the

Village of Bay River

Cass County, Minnesota, for Taxes for the Year 1945.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/4 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33 1/4 Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Original Plat
Bonick's Add'n.
Railroad Add'n.

Main table with columns for Assessor's Valuation, Equalized Values, School Districts, and Tax Payments. Includes handwritten entries for Olaf Johnson, Lucy Mitchell, George Pence, and Sam Land. Includes a 'SOLD FOR TAXES' entry for parcel 5.

Page Total 3838 70 3908
Grand Total 55364 1006 56370