

Vil. of Boy River

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

CASS

County, Minn.,

APR 9

1946.

OFFICE OF COUNTY AUDITOR,

C. W. Hittler, Assessor of the City of Cass, Minn. I herewith deliver to you the Real and Personal Property Assessment Books according to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1946, containing a list of all 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 laws of the State of Minnesota prescribing the duties of the assessor.

A form of the return to be signed by you is appended in this book. J. J. Johnson, County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

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

WHEN LISTED AND ASSESSED

Sec. 273.01. Personal property shall be listed and assessed annually with reference to its value on May 1 of each year. *** Personal property shall be listed on the first day of the month of May, or for the persons acquiring it.

Sec. 273.02. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.03. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.04. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.05. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.06. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.07. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.08. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.09. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.10. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.11. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.12. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.13. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.14. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.15. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.16. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.17. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.18. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.19. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.20. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.21. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

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Sec. 273.23. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

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Sec. 273.26. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.27. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.28. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

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Sec. 273.30. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.31. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.32. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.33. Personal property shall be listed in the following cases: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Section 273.03, Minnesota Statutes 1945. 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 assessors shall meet at the office of the county auditor on a day to be fixed by the Commissioner of Taxation for the purpose of receiving instructions as to their duties under the laws of the state. ***

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of D. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the village of Boy River in said County for the year A. D. 1946, as specified above and amounting to _____ Dollars

Paul D. Jewell
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ of _____ in said County for the year 1946, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter 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.

Yours respectfully,

County Treasurer.

Auditor's Office, Cass County, Minnesota

I, _____ Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the _____ of _____ for the year 1946.

WITNESS my hand and official seal, the _____ day of _____ 1947.

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1946; that I have compared the said list with the Statements received for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) _____ County Auditor.

COLLECTIONS OF TAXES OF 1947 *Village* OF *Boy River*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 19.....	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.....
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	635 141	477 198							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	2039 903 3865 1660	2861 1267 5423 2330							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Fire Cem.	1942 583 4433 486 486	2725 817 6220 681 681							
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B.+J.	97 2911 1457 486 2787	136 4088 2044 681 3910							
Total	24911	34539							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.+J.	TOTALS
MARCH SETTLEMENT	School District No. <i>Un. N.A.</i>	97	2911		1457	486	2787	7738
	Totals	97	2911		1457	486	2787	7738
JUNE SETTLEMENT	School District No. <i>Un. N.A.</i>	136	4088		2044	681	3910	10859
	Totals	136	4088		2044	681	3910	10859
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Original Not Printed Reel Railroad Addition FROM 1

