ASSESSMENT & TAX LIST

Vil. of Boy River

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, APR 15 1947.

O. J. Whitted Assessor of the Vil. of Bog River

According to the requirements of law, I hereewith deliver to you the Assessment Books for the said Vil. of Bog River for the year 1947, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1946, 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 in 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.

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, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.02. By whom listed. Personal Property shall be listed as follows, by whom:

1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** 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 agent or attorney, ***.

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 pollitic 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. 273.36. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.37. Certain personal property; where listed. 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 household purposes in the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.39. 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 ***.

Sec. 273.35. 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. If the farm is situated in two or more 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.

Sec. 273.38. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereto, 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.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies and municipal electric light and power plants, and personal property having a fixed situs outside of the corporate limits of villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants' Consignees. Every merchant required to list his property shall state also the value of the goods he shall be for his business as a merchant. No consignee shall be required to list as his property any goods, wares, or merchandise of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of the goods, articles, or stock, received, or otherwise held for the purpose of being used, in whole or in part, in the manufacturing, fashioning, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been previously listed as realty.

Sec. 273.44. Estates of decedents. The personal property of any person who died deceased person shall be listed and assessed at the place of living at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship; other person under guardianship, where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of living before his appointment.

Sec. 273.47. 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 each 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. 273.48. Value of listed in case of doubt. In case of doubt as to the value 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 commissioner of Taxation***.

Sec. 273.35. Lists to be verified. Every person required to list property shall make, verify 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 property which he shall in his possession or under his control, which *** he is required to list, as the agent, trustee, executor and guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity ***.

Sec. 273.65. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, corporation, or body politic and corporate, fail, fair, and complete list thereof, or any statement such person is required to make in relation to the assessment 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. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall make such a statement of such 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. 273.25. Assessor may enter premises. Any officer authorized by law to assess property for taxation may, when necessary to the proper discharge of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 620.05. 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 relieving any tax or assessment, who shall wilfully make any statement or shall knowingly or wilfully which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings or other tax, shall be hereby classified for purposes of taxation, as provided in this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined and stockpiles of iron ore, shall be valued and assessed at fifty (50) per cent of its true and full value. If mined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore which is subsequent to August 1 of the year next preceding the year in which assessing May 1, and which contains phosphorus in excess of .100 per cent, dried analysis, or which is classified by the iron ore trade as siliceous. Manganiferous, Mesabi Transitional or Mesabi non-Bessemer iron ore is mined by open pit methods, and in accordance with good engineering practice, and which is concentrated by a concentration other than sizing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year prior being mined only shall be valued and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate and which iron ore is located, other than the ore, shall be classified and assessed as provided in Class 3 of this section. Class 2. Class 2a. Class 2b. and 2c, 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 in the aggregate of the two shall be assessed against the tract or lot.

Class 2. All direct products of the blast and open hearth furnace, when not utilized in the form produced and ready for further processed, shall constitute class 1a and shall be valued and assessed at 15 per cent of full and true value thereof.

Subdivision 3. 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 furnishing or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year prior being mined only next succeeding May 1 for two taxable years after being mined only, shall be valued and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still mined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate and which iron ore is located, other than the ore, shall be classified and assessed as provided in Class 3 of this section. Class 2a. Class 2b. and 2c, 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 in the aggregate of the two shall be assessed against the tract or lot.

Class 2. All direct products of the blast and open hearth furnace, when not utilized in the form produced and ready for further processed, shall constitute class 1a and shall be valued and assessed at 15 per cent of full and true value thereof.

Subdivision 3. 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 of comfort of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by subdivision 5 of this section, and all farm implements and all such tractor with the furniture and fixtures used therewith, all farm machinery materials and manufactured articles, all tools, implements and machinery, whether farmers or otherwise, except as provided by class three "3d" and all real estate, which is used in character and devoted or adaptable to raising and harvesting agricultural use, except as provided by subdivision one and three and four of this section, shall constitute class three "3" and shall be valued and assessed at 25 per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "3" and shall be valued and assessed at 10 per cent of full and true value thereof.

* * *

Subdivision 6. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural pursuits, shall constitute class three "3d" and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 273.03, Minnesota Statutes 1945. Assessment; Mode. 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. * * *

Original Page
Doctor's Adm'n
National Adm'n

Boy River Village - Unorg. Sch. Dist.

INDEX TO SECTIONS

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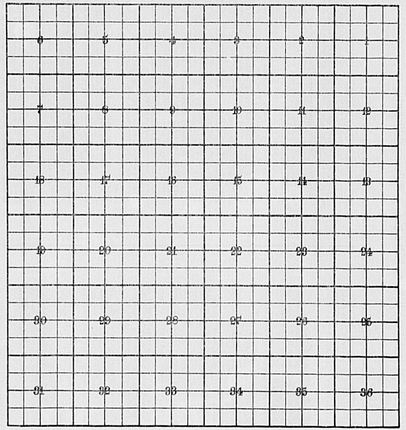
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. ..... *Range No.* ..... *Mer. P. M.*



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1947.

W. A. LUND BLANK COMPANY, MINNEAPOLIS

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ½ Mill per Bushel Dollars	Cts.	Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat, and all Other Grains	★ Tax of ½ Mill Per Bushel Dollars	Cts.	★ Total Tax Dollars	Cts.	REMARKS

Note ★ Assessors will not fill these Columns

Original Plat

Bonfort's Add'n

Railroad Add'n

Assessment of

Form 315 WILLIAM-DAVIS COMPANY, MINNEAPOLIS

	NAME OF OWNER
1	
2	
3	
4	
5	
6	
7	
8	

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 5th *day) of January, A. D. 1948, of* L. 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. 1947 as specified above and amounting to* ..... *Dollars* 100

Paul D. Jewell
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 1947.*

WITNESS my hand and official seal, the ..... *day of* ..... *1948.*

(SEAL) ..... *County Auditor.*

JAN - 3 1949 *194*

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir: *I hereewith return to you the Tax List for the* Village *of* Boy River *in said County for the year 1947, heretofore received from you. I certify that I have compared the same with the duplicate receipts in my office, and have written opposite the amount of each tax so receipted 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,

Paul D. Jewell
County Treasurer.

Auditor's Office, Cass County, Minnesota

..... *194*

I hereby certify that on the first Monday in January 1949, I received of ..... *County Treasurer, the Tax List of the* ..... *of* ..... *in said County for the year 1947; that I have compared the said list with the Statements receipted 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.*

Assessment of

Form 334 MILLER-DAYS COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Village OF Boy River

	School District No.	VALUATION BY SCHOOL DISTRICTS: Dollars	Dollars	Value of Lands other than Town Lots including Structures Dollars	Value of Town and City Lots including Structures thereon Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	RATE OF STATE TAXES: State Rev. Mills	State Sch'l Mills	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	RATE OF COUNTY TAXES: Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	RATE OF TOWN TAXES: Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Fire Mills	Mills	Mills	Mills	Total Rate of Town Tax Mills
1	Un			—	2376	1041	3417					3.02	22.	7.2	48.	18.			95.2	20.	6.			5.				31.
2											N.H.	4.07																
												7.09																
3				Rural	All other	P.P.	Total																					
				272	2104	1041	3417																					
4																												
5																												
6	Val: H. Real Est.		893																									
	H. " P.P.		1553																									
			1041																									
			3417																									
7																												
8																												

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNEAPOLIS

	RATE OF SCHOOL TAXES: Local 1 Mill	Special Mills	Transp. Dif. Mills	Mills	C.O. Mills	B.I.d. Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	TAXES LEVIED: LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	Dif.	Transp.	C.O.	B.I.d.	Total School Taxes	ALL OTHER TAXES: FUNDS	Rate	Amounts
6	1.	15.	15.	1.8	5.	27.1	64.9	194.14								State Revenue,		1054
7	1.	30.	15.	1.8	5.	27.1	79.9	209.14								State School,		1032
																Teachers Insurance,		
																State Debt—Non-Homestead,		
																State Debt—Homestead,		
																County Revenue,		7518
																County Road and Bridge,		2460
																County Welfare,		16407
																Bonds and Interest		6152
																		32557
																Town Revenue,		6834
																Town Road and Bridge,		2050
																Town Drag,		
																Town State Loan,		
																Fire		1709
																		10593
																School Local 1 Mill,		342
																School Special,		10251
																School State Loan,		
																~~Dis~~		5126
																~~Transp~~		615
																~~Capital Outlay~~		1709
																~~Bond & Int~~		9260
									342	10251	5126	615	1709	9260	27303			27303
																Total Number of Acres		72514

Real Est 503.22
P.P. 221.92
725.14

Total Levy, $ 725.14

State of Minnesota, } ss
COUNTY OF CASS

I, A. 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 the taxable property, in the Village of Boy River in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1917.

Witness my hand and official seal, this 12th day of December A. D. 1917

A. C. Peterson, County Auditor.

SEAL

Official Plat

Boiler & Adj'n

Railroad Adj'n

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

Form 4 C. BLUE EARTH COMPANY, MINNEAPOLIS

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Information Required by Law	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Over $4,000 Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	Over $4,000 Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres	Mills			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
State of Minnesota		SE¼ of SW¼ less Ry R/W & less 1 4.79 acre NE of Ry		29	143	27		47													
Fred Carlson		2 SE¼ of SW¼ NE of Ry R/W less .26 acre					453														
Hortense Smith		3 NW¼ of SE¼					40														
"		4 E. 575' of N½ of SW¼ of SE¼					9 41														
Virgil R. Dickinson		5 .26 acre of SE¼ of SW¼ NE of Ry					26														
J. N. Marr – State mortgage	State of Minnesota	6 NE¼ of NE¼ less Soo R/W		32	143	27	38														
State of Minnesota		7 NW¼ of NE¼ less plats & less Soo Ry																			
State of Minnesota		8 Lot 2																			
Olaf Johnson		9 SW¼ of SE¼ less Ry & less plat & less E. 575' of N½ of SW¼ of SE¼		29	143	27	10 39														
		10																			
		11																			
		12																			
		13																			
		14																			
		15																			
		16																			
		17																			
		18																			
		19																			
		20																			

Lines of Tax Total – 10 77

Cass County, Minnesota, for Taxes for the Year 1947.

	Sold for Taxes	Valuations by School Districts as Certified by Department of Taxation: District No. / Rate ..... Mills						Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																										
2			58					12 12	24		12 36												12 36	12 60	Spencer Lot 5 of Blk 50 locality of Bay on Lot 5 of Blk 50 locality
3	SOLD FOR TAXES		134	Abatement # 3811				16 74	34		17 08														
4	SOLD FOR TAXES		34	"		# 2811		4 18	08		4 26	PAID IN FULL	OCT	1	1948										
5			# 52					10 88			10 88	PAID IN FULL	JUL	20	1948	16464		10 88	22						
6	SOLD FOR TAXES		67					14 02	28		14 30	Forfeited	10	10	48										14 30 Cancel
7																										
8																										
9			37					7 74	16		7 90	2nd Half Paid 1st Half Paid	OCT 21 1948 JUN 3 1948			12205 6848		3 95		3 95					
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20			11 57 330 304					79 90	136		81 26														

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C—MILLER-DAYE COMPANY, MINNEAPOLIS

Original Plat

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town. of Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
					Dollars	Dollars	Dollars	Dollars	Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	L. G. Erickson	Original Plat	1		1	1			4H																
2	"		2		2																				
3	Fred W. Anderson		3		3																				
4	"		4		4																				
5	Zion Lutheran Church of Bay River		5		5																				
6	" "		6		6																				
7	Olaf E. + Mary Lee Erickson		7		7							ya													
8	"		8		8																				
9	~~State of Minnesota~~	Olaf E. + Mary Lee Erickson	9		9																				
10	Village of Bay River		10		10				Exempt																
11	" "		11		11				"																
12	~~State of Minnesota~~	Arnold + Elverna Erickson	12		12																				
13	Arnold + Elverna Erickson		13		13							ya												Abater #3406	
14	"		14		14																				
15	"		15		15																				
16	~~State of Minnesota~~	Arnold + Elverna Erickson	16		16																				
17	State of Minnesota		17		17																				
18	State of Minnesota		18		18																				
19			19																						
20			20																						

Valuations by School Districts as Equalized by Department of Taxation: District No. Rural; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	District No. Rural Value	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 75.6 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES	10	2.10	.04		2.14	1											2.14		Bonisk's Add'n
2	SOLD FOR TAXES	8	1.68	.04		1.72	2											1.72		
3		8	1.68	.04		1.72	3	2nd Half Paid OCT 25 1948 / 1st Half Paid JUN 1 1948		2163 / 6760		10.24		10.24						
4		88	18.40	.36		18.76	4	2nd Half Paid OCT 25 1948 / 1st Half Paid JUN 1 1948												
5	SOLD FOR TAXES	8	1.68	.04		1.72	5											1.72		
6	SOLD FOR TAXES	8	1.68	.04		1.72	6											1.72		
7							7													
8		356	74.44	1.44		75.88	8	2nd Half Paid OCT 25 1948 / 1st Half Paid JUN 1 - 1948		1916 / 6759		37.94		37.94						
9							9													
10							10													
11							11													
12							12													
13		4 96	20.08			20.08	13	PAID IN FULL JUN 24 1948		4983		20.08								
14							14													
15							15													
16							16													
17							17													
18							18													
19							19													
20							20													
		11 76 / 486 / 582	121.74	2.00		123.74														

Assessment Roll and Tax List of Real Property in the Village of Ray River, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Allen Bros. Printers, Brainerd

Original Plat

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hills	Sec. School District	Inclusion in Ind. Sch. District or No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
~~Olaf Johnson~~	Geo. W. Collier		1	2				Un	yes												
"	"		2						"												
"	"		3						"												
"	"		4						"												
Ray E. Mix			5						yes												
~~Erickson Bros.~~ State of Minnesota			6						No												
Arnold & Elverna Erickson			7						"												
"			8						"												
"		W½ of	9						"												
~~P. S. Spetzgen~~ State of Minnesota	Arnold + Elverna Erickson	E½ of	9						"												
W. R. Wilson			10						yes												
"		N½ of	11						yes												
~~Lloyd Whitten~~	Ben Dobak	S½ of	11						No												
"	"		12						"												
State of Minnesota			13						"												
Estella M. Johnson		Lot 14 + S½ of	15						No												
Vera M. Frame		N½ of	15																		
"			16																		
			17																		
			18																		
			19																		
			20																		

Valuations by School Districts as Equalized by Department of Taxation

Line	Sold for Taxes	District No. / Rate Mills	District No. / Rate Mills	District No. / Rate Mills	District No. / Rate Mills	District No. / Rate Mills	Tax including State Homestead Mills	State Tax on Non-Homestead 75.5 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
1																								
2																								
3		#201					42.04			42.04	2nd Half Paid / Not Half Paid	OCT 21 1948 / JUN 3 1948	12045 / 6840		21.02		21.02							
4																								
5		# 75					15.68			15.68	PAID IN FULL	JUN 1 1948	7407		15.68									
6																								
7																								
8		148					30.94	60		31.54	PAID IN FULL	JUN 24 1948	8693		31.54									
9																								
10																								
11		52					10.88	22		11.10	PAID IN FULL	OCT 22 1948	12087				11.10	28						
12																								
13		104					21.74	42		22.16	PAID IN FULL	APR 22 1948	4607		22.16									
14																								
15																								
16		59					12.34	24		12.58	2nd Half Paid / Not Half Paid	OCT 21 1948 / JUN 3 1948	12205 / 6840		6.29		6.29							
17		# 48					10.04			10.04	PAID IN FULL	JUN 24 1948	8694		10.04									
18																								
19																								
20																								
		# 354 / 363 / 687					143.66	1.43		145.74														

Boulder's Add'n

Railroad Add'n

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 6 C. ALLEN-DAVIS COMPANY, MINNEAPOLIS

Original Plat

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Miles	No. School District	Information Required by Tax Law	Information Required by Tax Law	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total Type and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value	Remarks
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
~~State of Minnesota~~	L. G. Franks	1	1	3			4½																
~~State of Minnesota~~	Fred W. Anderson	2	2																				
~~State of Minnesota~~	" "	3	3																				
Fred W. Anderson		4	1	4																			
"		5	2																				
Ole M. Severson		6	3																				
Mary N. Aldrich		7	4																				
"		8	5																				
~~State of Minnesota~~	Wm. Connelly	9	6																				
~~State of Minnesota~~	Mpls. St. Paul + Sault Ste. Marie R.R. Co.	7	Exempt																				
Dri State Land Co.		11	8	Section House - Ry Property																			
Township of Bay River		12	9	Exempt																			
State of Minnesota		13	10																				
State of Minnesota		14	11																				
State of Minnesota		15	12																				
State of Minnesota		16	13																				
State of Minnesota		17	14																				
State of Minnesota		18	15																				
State of Minnesota		19	16																				
		20																					

Valuations by School Districts as Certified by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 7.0 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1													
2											2													
3											3													
4		H 83					17.26			17.26	4	2nd Half Paid OCT 25 1948 1st Half Paid JUN 1 1948		6740		17.26		17.26					
5		80					16.72	5.32		17.04	5	2nd Half Paid OCT 25 1948 1st Half Paid JUN 1 1948		6740									
6		H 50					10.46			10.46	6	PAID IN FULL JUN 1 1948		7405		10.46							
7											7													
8	SOLD FOR TAXES	H 38					7.94			7.94	8	PAID IN FULL JUN 1 1948		6414		7.94							
9											9	No Tax for 1947												
10											10													
11											11													
12											12													
13											13													
14											14													
15											15													
16											16													
17											17													
18											18													
19											19													
20											20													
		H 171					5248	37		5280														
		50																						
		251																						

Original Plat

Bonich & Adl's

Railroad Add'n

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C—Miller-Davis Company, Minneapolis

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
				Dollars	Dollars	Dollars	Dollars					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
D. A. Anderson	Original Plat	1		1	5				Un														
Christina Min		2		2																			
"		3		3																			
Clarence A. Walker		4		4																			
Village of Bay River		5		5			Exempt																
Olaf Johnson		6		6																			
Oak Hills Fellowship, Inc. (Church)		7		Exempt																			
		8																					
		9																					
		10																					
		11																					
		12																					
		13																					
		14																					
		15																					
		16																					
		17																					
		18																					
		19																					
		20																					

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.27 Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
SOLD FOR TAXES	4 20				4 18			4 18	1											4 18		
2									2													
3	4 75				15 61			15 61	3	PAID IN FULL	JUN 1 1948	7406		15 68								
4	40				8 36	16		8 52	4	PAID IN FULL	JUN 23 1948	8608		8 52								
5 SOLD FOR TAXES									5													
6	80				16 72	32		17 04	6	2nd Half Paid 1st Half Paid	OCT 21 1948 JUN 3 1948	12845 6840		8 52		8 52						
7									7													
8									8													
9									9													
10									10													
11									11													
12									12													
13									13													
14									14													
15									15													
16									16													
17									17													
18									18													
19									19													
20									20													
	4 95 120 715				44 44	48		45 42														

Original Plat

Bonich's Add'n

Railroad Add'n

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. MILLER DAVIS COMPANY, MINNEAPOLIS

Original Plat

Bonicke's Add'n

Railroad Add'n

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Miles	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	Harry Camp.		Bonicke's Addition	1	1				4H														
2	"			2																			
3	"			3																			
4	"			4																			
5	"			5																			
6	"			6																			
7	"			7																			
8	Fred W. Anderson		Outlot	A																			
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. 4H Rate 7.00 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 7.00 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1	SOLD FOR TAXES	2				42			42	1											42		
2	SOLD FOR TAXES	2				42			42	2											42		
3	SOLD FOR TAXES	2				42			42	3											42		
4	SOLD FOR TAXES	2				42			42	4											42		
5										5													
6	SOLD FOR TAXES	24				502	10		512	6											512		
7	SOLD FOR TAXES	4				84	02		86	7											86		
8	SOLD FOR TAXES	50				1056	20		1076	8	2nd Half Paid 1st Half Paid	OCT 25 1948 JUN 1 - 1948	18102 6761		533		533						
9										9													
10										10													
11										11													
12										12													
13										13													
14										14													
15										15													
16										16													
17										17													
18										18													
19										19													
20										20													
		86				1800	32		1832														

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4-C. Miller-Davis Company, Minneapolis

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Farm Real Estate by Xs	Indicate Agricultural Tax by Xs	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures Or Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
			Railroad Addition (Platted from NW¼ of NE¼ 32-143-27)																				
1																							
2	Olaf Johnson			1					4n														
3	Lucy Mitchell			2																			
4	State of Minnesota			3																			
5	Olaf Johnson			4																			
6	Wm. Connolly			5 ✓																			
7	Sam Land			6																			
8	"			7																			
9	"			8																			
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. 4n Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 7 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																						
2		48				10 24	20		10 24	2nd Half Paid 1st Half Paid	OCT 21 1948 JUN 3 1948	12945 6841		5 12		5 12						
3		4 40				8 36			7 36	PAID IN FULL	APR 30 1948	4728		8 36								
4																						
5		40				8 36	16		8 52	2nd Half Paid 1st Half Paid	OCT 21 1948 JUN 3 1948	12945 6841		4 26		4 26						
6		4 10				7 70			7 70 ✓											2 10	9 81	
7																						
8		4 25				7 32			7 32 ✓	PAID IN FULL	JUN 1 1948	7404		7 32								
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
		4 85 8 8 173				36 18	36		36 54													

Assessment Roll and Tax List of Real Property in the Village of Bay River, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax as Ha	Indicate Non-Homestead Tax as Na	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Tax including State Homestead Mills ($ cts.)	State Tax on Non-Homestead Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
		Mills Rate																								
1												1														
2												2														
3												3														
4												4														
5												5														
6												6														
7												7														
8												8														
9												9														
10	Grand Total											10														
11	H.	823										11														
12	N.H.	1553										12														
13		2376						49690	63			13														
14												14														
15												15														
16												16														
17												17														
18												18														
19												19														
20								49690	63		50323	20														