



Village of Boy River - Unorganized School District

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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	
7	8	9	10	11	12
13	17	16	15	14	13
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DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

Olaf Johnson *Casa* County, Minn., 1923
W. A. Coontz *Village*
Assessor of the

of *Bay River* IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1923, containing a list of all lands and town lots 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 law prescribing your duties hereto annexed.

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

A. A. Cator

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers refer to General Statutes 1923.)

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

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock, joint stock, other companies or corporations, and the property of such company or corporation, as assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

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

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

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

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

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

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

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

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

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

Sec. 2005. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212. Laws 1925.—Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used

by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

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

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

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

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

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

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

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first owned by him or in which he is first removed from one state to another.

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

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

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person

son under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

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

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

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

Sec. 1913. Classification of Property. What percentages of full and true value shall be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued as follows: (1) and (2) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) and four (4) as the case may be. In valuing any tract or lot of real estate in which iron ore exists, the assessable value of the ore shall be the true and full value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 4. All property not included in the three 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.

STATE OF MINNESOTA,

County of *Cass* } ss.

A. A. Cator }
County Auditor of *Cass*

being first duly

sworn, says that he is the County Auditor of *Cass* County, that the

will.

book to which this is attached contains a full and correct list of all real and personal property in said town of *Bay River* in said county, as far as he has been able to ascertain the

same, omitted from the Assessment books of the town of *Bay River*

for the year or years therein specified and that he has therein assessed the said omitted real and personal property for

the year or years therein specified, in accordance with the provisions of Section 1985 of the General Statutes of 1923 and

that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or corporation or description therein specified is the true and full value in money of each kind or item of such real and personal

property and all of such kinds or items of such real and personal property belonging to each of said persons, individuals, firms or corporations on the first day of May of the year or years therein specified, and that he has included herein all of

such omitted real and personal property required by law to be included herein, to the best of his knowledge and belief.

Subscribed and sworn to before me this

*29*th day of *March*

A. D. 1926.

W. A. Coontz

W. A. Coontz County Auditor of *Cass* County, Minn.

A. A. Cator

Assessor's Return of Taxable Real Property in the Village of Bay River, County BOY RIVER VILLAGE, for the Year 1926.

Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

County Board Changes: *Bay River Dist. 2*

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands, Structures and Improvements	STRUCTURES True and Full Value of Building and Other Structures	EQUALIZED VALUATIONS			
									Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission	
<i>Poste Bros. & Co.</i>		<i>SE 1/4 of SW 1/4 less Ry Rly. wy.</i>	<i>29</i>	<i>143</i>	<i>27</i>	<i>30.21</i>	<i>300</i>					
<i>E. R. Sherman</i>		<i>SE 1/4 of SW 1/4 - NE 1/4</i>				<i>4.79</i>	<i>51</i>					
<i>Tri State Land Co.</i>		<i>NW 1/4 SE 1/4 less Blk. 5, Bay River</i>				<i>73</i>	<i>150</i>					
<i>"</i>		<i>SW 1/4 SE 1/4 " Bonicks Addn.</i>										
<i>J. M. Marr</i>		<i>NE 1/4 of NE 1/4 less Sas Rly. wy.</i>	<i>32</i>	<i>143</i>	<i>27</i>	<i>38</i>	<i>390</i>		<i>290</i>	<i>130</i>		<i>130</i>
<i>Tri State Land Co.</i>		<i>NW 1/4 of NE 1/4 " Rly. wy. + plats</i>				<i>28</i>	<i>300</i>		<i>300</i>	<i>100</i>		<i>100</i>
<i>Poste Bros. & Co.</i>		<i>NE 1/4 of NW 1/4 - Lot 2</i>				<i>33.75</i>	<i>336</i>		<i>326</i>	<i>117</i>		<i>117</i>
		<i>SE 1/4 of NW 1/4</i>										
		<i>NE 1/4 of SW 1/4</i>										
		<i>NW 1/4 of SW 1/4</i>										
		<i>SW 1/4 of SW 1/4</i>										
		<i>SE 1/4 of SW 1/4</i>										
		<i>NE 1/4 of SE 1/4</i>										
		<i>NW 1/4 of SE 1/4</i>										
		<i>SW 1/4 of SE 1/4</i>										
		<i>SE 1/4 of SE 1/4</i>										
							<i>207.75</i>					
		<i>Total Unplatted</i>					<i>207.75</i>	<i>2127</i>		<i>709</i>		<i>709</i>

REAL

PERSONAL

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS								
			Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars			
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars								
		NE 1/4 of NE 1/4																
		NW 1/4 of NE 1/4																
		SW 1/4 of NE 1/4																
		SE 1/4 of NE 1/4																
		NE 1/4 of NW 1/4																
		NW 1/4 of NW 1/4																
		SW 1/4 of NW 1/4																
		SE 1/4 of NW 1/4																
		NE 1/4 of SW 1/4																
		NW 1/4 of SW 1/4																
		SW 1/4 of SW 1/4																
		SE 1/4 of SW 1/4																
		NE 1/4 of SE 1/4																
		NW 1/4 of SE 1/4																
		SW 1/4 of SE 1/4																
		SE 1/4 of SE 1/4																

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate - Assessed at 40 per cent of True and Full Value. Note - Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS								
			Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars			
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars								
F. L. Foote																		
Foote Bros. & Co.																		14
																		14
Adele J. Foote																		14
F. L. Foote																		130
																		14
Foote Bros. & Co.																		20
																		485
"																		
Village of Bay River																		20 ✓
Foote Bros. & Co.																		20
																		20
Carl G. Peterson																		20
Foote Bros. & Co.																		20
																		20
Frank M. Raines																		20
																		485
																		20 ✓
																		1279
																		41

PERSONAL

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	SUBDIVISION	DESCRIPTION			ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
F. M. Raines			1	2			278		278	120			151
Doote Bros. & Co.			2				100		100				
"			3				50	00	50	20			20
"			4				50	50	50	20			20
E. V. Glandon			5				50	104	154	50			62
Doote Bros. & Co.			6				50	75	125	20			20
"			7				50		50	20			20
"			8				50		50	20			20
"			9				50	83	133	53			53
First State Bk., Bay River			10				50	139	189	60			76
"			11				50	100	150	60			76
"			12				50	222	272	84			109
The Pitger Co.			13				200	1946	2146	640			458
George Countryman			14				75	118	193	64			77
O. J. Whitted			15				100	278	378	120			151
			16										
							975	3168	4143	1302			1657
								2780	3755	1302			
								3169					

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Assessor's Return of Taxable Real Property in the Village of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	SUBDIVISION	DESCRIPTION			ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Henry C. Bourden			1	3			50		50	20			20
"			2				50		50	20			20
"			3				50	167	217	68			87
Chester E. Allen			1	4			50	250	300	120			159
F. L. Foste			2				50	348	398	120			159
"			3				50	200	250	100			131
Mary N. Aldrich			4				50	278	328	100			131
"			5				50	200	250	100			131
Raymond Doust			6				50		50	20			20
Tri State Land Co.			7				50		50	20			20
"			8										
Alice G. Kelly			9				100	104	204	70			82
Doote Bros. & Co.			10				50	075	175	20			20
"			11				50		50	20			20
"			12				50		50	20			20
"			13				50		50	20			20
"			14				50		50	20			20
"			15				50		50	20			20
"			16				100	139	200	80			96
							100	1665	2665	876			1065
								1195	2195	876			
								166141					

8 Section House

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Henry C. Bourden			1	5			35		35	14			14
Albert Snell			2				35		35	14			14
George W. Hunt			3				50	417 300	350	140			187
E. R. Sherman			4				50	220	270	108			142
Iri State Land Co.			5				50		50	20			20
Pauline Berget			6				50	236 170	220	88			114
Otelia Bonick			7				75		75	30			30
							345	959 690	1306	414			521

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Harry Camp			1	1			50	70 050	100	40			48
"			2				30		30	12			12
"			3				30		30	12			12
"			4				30		30	12			12
"			5										
"			6				100	209 150	250	100			124
Fred W. Anderson		Out Lot A.	7				75	521 375	450	180			239
							315	800 575 799	1215	356			446

