

ASSESSMENT & TAX LIST

East Gull Lake

1936

Returns St

Collection of Taxes of 1936, of Cass County, Minnesota.

NAMES OF OWNERS

| FUNDS | March Settlement 1937 | | June Settlement 1937 | | Nov. Settlement 1937 | | Am't Collected from Nov. 1937 to First Monday in Jan. 1938 | TOTAL COLLECTED | BALANCE UNCOLLECTED |
|------------------------------|-----------------------|---------|----------------------|---------|----------------------|---------|--|-----------------|---------------------|
| | Local 1 Mill | Special | Local 1 Mill | Special | Local 1 Mill | Special | | | |
| State Revenue | | | | | | | | | |
| State School | | | | | | | 333 | | |
| Teachers' Ins. and Ret. Fund | | | | | | | 37 | | |
| Minn. Gen'l Hospital | | | | | | | 08 | | |
| County Revenue | | | | | | | | | |
| County Road and Bridge | | | | | | | 371 | | |
| County Poor | | | | | | | 138 | | |
| County Bond and Interest | | | | | | | 071 | | |
| County Sinking <i>C.A.</i> | | | | | | | 454 | | |
| Town Revenue | | | | | | | | | |
| Town Road and Bridge | | | | | | | 119 | | |
| Town Mill Draggins | | | | | | | 296 | | |
| Town State Loan | | | | | | | 31 | | |
| Town Building <i>Sinking</i> | | | | | | | 359 | | |
| Town Fire Patrol | | | | | | | | | |
| School Local 1 Mill | | | | | | | 31 | | |
| School Special | | | | | | | 499 | | |
| School State Loan | | | | | | | | | |
| School | | | | | | | | | |
| Money and Credits | | | | | | | | | |
| TOTALS | | | | | | | | | |
| SCHOOL DISTRICTS | | | | | | | | | |
| School District No. 26 | 467 | 9534 | 10001 | 17882 | 38255 | 10032 | 20456 | | |
| " " " 24 | 71 | 670 | 741 | 7107 | 8006 | 11810 | 604 | | |
| TOTALS | 538 | 10204 | 10742 | 25589 | 46261 | 21813 | 31060 | 33171 | 31499 |

Note * Assessors use

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1936.
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

| NAME OF OWNER | School District | DESCRIPTION OF PROPERTY | | | | | | Indicate Homestead | ASSESSOR'S VALUATIONS | | | | | | EQUALIZED VALUATIONS | | | |
|------------------|-----------------|-------------------------|-------------|---------------|-------------------------|-------|------|--------------------|--|---|--|---|--|--|---|--|---|---|
| | | SUBDIVISION | Sec. or Lot | Twp. or Range | Number of Acres of Land | Acres | 10th | | True and Full Value of Land Exclusive of Structures and Improvements Dollars | STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and other Structures Dollars | True and Full Value of Machinery Permanently Attached to Real Estate Dollars | Total True and Full Value of Land, including all Structures, Improvements and Machinery Dollars | Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars | Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars | Total Assessed Value of Land including all Structures, Improvements and Machinery Dollars | Total Assessed Value as Equalized by Board of Review Dollars | Total Assessed Value as Equalized by County Board Dollars | Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars |
| Samuel Adams | 85 | NE 1/4 | 5 | 114 | 32 | 160 | | Yes | 5600 | 1200 | | 6800 | 800 | 933 | 1733 | | | |
| O. J. Anderson | | SW 1/4 | 5 | 114 | 32 | 160 | | No | 5800 | | | 5800 | | 933 | 1933 | | | |
| Lester Howard | | SE 1/4 | 5 | 114 | 32 | 160 | | No | 6200 | | | 6200 | | 2067 | 8067 | | | |
| George E. Warner | | N 1/2 of NE 1/4 | 6 | 114 | 32 | 80 | | Yes | 2800 | 900 | | 3700 | 740 | | 740 | | | |
| Howard Elliott | | S 1/2 of NE 1/4 | 6 | 114 | 32 | 80 | | No | 2800 | | | 2800 | | 933 | 933 | | | |
| Oscar Johnson | | NW 1/4 | 6 | 114 | 32 | 160 | | Yes | 6000 | 2400 | | 8400 | 800 | 1467 | 8267 | | | |
| Mary Cole | | E 1/2 of SW 1/4 | 6 | 114 | 32 | 80 | | Yes | 2300 | 1200 | | 3500 | 700 | | 700 | | | |
| W. H. Benson | | W 1/2 of SW 1/4 | 6 | 114 | 32 | 80 | | No | 3000 | | | 3000 | | 1000 | 1000 | | | |
| A. E. Sylvester | | NE 1/4 of SE 1/4 | 6 | 114 | 32 | 40 | | Yes | 1600 | 1600 | | 3200 | 577 | 100 | 677 | | | |
| Do. | | SW 1/4 of SE 1/4 | 6 | 114 | 32 | 40 | | Yes | 1200 | | | 1200 | 223 | 33 | 256 | | | |
| | | | | | | | | | 37300 | 7300 | | 44600 | 3840 | 8466 | 12306 | | | |

PROOF
 Assessed Value of Homesteads, \$3,810 x 5 equals \$19,200
 Assessed Value of Remainder, \$8,466 x 3 equals \$25,398
 Total True and Full Value, \$44,598

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres of Land

ASSESSOR'S VALUATION: True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land and Structures, Assessed Value of Homesteads, Assessed Value of Homesteads at 3 1/4 Per Cent, Total Assessed Value of Land Including All Structures and Machinery, Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission

EQUALIZED VALUES

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No., Rate, District No., Rate, District No., Rate, District No., Rate

Cass County, Minnesota, for Taxes for the Year 1936.

SPECIAL TAXES: Ditch No., Ditch No., Ditch No., Ditch No., TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty

Table with columns for Assessor's Valuation and Equalized Values. Rows include property owners like Kingdon St. Bl. (Matt Lee), Walter Butler, Geo. W. French, Joseph Baskonen, Jannie E. Setula, Matt Hay, Jack Leska, Oscar Heins, Jacob Hill, Geo. W. French, and Chas. Orvala.

Table with columns for Special Taxes, Total Taxes, Paid, When Paid, and Settlements. Includes payment dates like NOV 9 1937, JUN 1 7 1937, MAY 2 6 1937, etc.

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Bull Lake

Cass County, Minnesota, for Taxes for the Year 1936.

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 TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Pine Beach Golf Course, Brainerd Pine Beach Hotel Corp., Phillip F. Holzman, C.S. Sutton & E.E. Clark, J.W. Harrison.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and dates.

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake

Cass County, Minnesota, for Taxes for the Year 1936.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS.

Mac M Alger
J.W. Harrison Estate, Inc
O.H. Rudi
Rand Co
E.E. Havens
Ole Warlof

Acres 1.43 3.33
Total 4.76
Total 6.55

Assessment Roll and Tax List of Unplatted Real Property in the Town of East Gull Lake, Cass County, Minnesota, for Taxes for the Year 1936.

Cass County, Minnesota, for Taxes for the Year 1936.

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 TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, Merch Settlement 1937, June Settlement 1937, November Settlement 1937, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS.

Grand Total Unplatted

1075 19595 11374

3549.88 2332.03 1217.80

1274 Abated from

AFFIDAVIT FOR HOMESTEAD CLASSIFICATION

Legal Description of Real Estate *Lots 2 & 3, Sw 1/4 NE 1/4, Lot 1, N 1/2 SE 1/4*
Section 30, 134-29

State of Minnesota,

County of *Case*

} ss.

W. J. Madden, Jr.

being first duly sworn deposes and says that *he*

is the owner of the above described real estate; that the same was used and occupied by *him*

as a homestead on May 1, 19*36*; that *he* has occupied the above premises continuously

from *April 27* 19*33*, to *August 24* 19*36*;

Wherefore, Affiant requests that the same be classified as a homestead in accordance with Chapter 359, Laws Minn., 1933.

Signature

W. J. Madden, Jr.

Address

The Beach Golf Course, Burnside

Subscribed and sworn to before me this *24th* day of *August* 19*36*.

Gladys C. Allen

Sec. Co. Auditor

30

WIELAND & SULLIVAN
ATTORNEYS AT LAW
BRainerd, MINNESOTA

WALTER F. WIELAND
ARTHUR J. SULLIVAN

September 19, 1936.

99

County Auditor,
Cass County,
Walker, Minn.

30-380

Dear Sir:

We have received from the County Treasurer a statement showing both current and delinquent taxes against 8/100 of an acre in Government Lot 1, Section 9, Township 134, Range 29, unpaid in the following amounts:

| | |
|------|---------|
| 1930 | \$.19 |
| 1933 | \$.60 |
| 1934 | \$13.72 |
| 1935 | \$14.12 |

138.60
 1.38600

This small tract of land is unimproved. There are not now and never have been any structures erected on it. This sudden jump in taxes from 60 cents in 1933 to \$13.72 in 1934 seems to indicate that some error has been made by the assessor.

1.39

We shall appreciate being informed as to what the 1934 assessment book shows in this regard and if there are no improvements assessed, what the assessor fixed as the value of this tract of land.

Yours truly,

W. F. Wieland,
for Wieland & Sullivan.

143

will appreciate knowing what the 1936 assessment book shows.

19
 60
 138
 218

218
 143
 361

Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1936.
 Sample Form for Guidance of Assessor
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

| NAME OF OWNER | School District | DESCRIPTION OF PROPERTY | | Indicate Homestead | ASSESSOR'S VALUATIONS | | | | | EQUALIZED VALUATIONS | | | | | |
|---------------|-----------------|-------------------------|-----|--------------------|-----------------------|--|---|--|---|---|--|--|--|---|---|
| | | SUBDIVISION | Lot | | Block | True and Full Value of Land, Structures and Improvements Dollars | STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and other Structures Dollars | True and Full Value of Machinery Permanently Attached to Real Estate Dollars | Total True and Full Value of Land, Structures, Improvements and Machinery Dollars | Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars | Assessed Value of Remainder at 40 per cent Class 4 Dollars | Total Assessed Value of Land, Structures, Improvements and Machinery Dollars | Total Assessed Value as Equalized by Board of Review Dollars | Total Assessed Value as Equalized by County Board Dollars | Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars |
| Frank Collins | 12 | Elm Knoll | 1 | 2 | Yes | 600 | 3000 | | 3600 | 900 | | 900 | | | |
| E. F. Graham | | | 2 | 2 | Yes | 550 | 4200 | | 4750 | 1000 | 500 | 1300 | | | |
| W. Doe | | | 3 | 2 | No | 550 | 3000 | | 5550 | | 2220 | 2220 | | | |
| M. Douglas | | | 4 | 2 | Yes | 550 | 3000 | | 5550 | 888 | | 888 | | | |
| John Smith | | | 5 | 2 | Yes | 550 | 2600 | | 3150 | 788 | | 788 | | | |
| Do. | | | 6 | 2 | Yes | 550 | | | 550 | 138 | | 138 | | | |
| J. C. Colburn | | | 7 | 2 | Yes | 550 | 1000 | | 4550 | 1000 | 820 | 1920 | | | |
| H. Haley | | | 8 | 2 | No | 550 | | | 550 | | 220 | 220 | | | |
| George Becker | | | 9 | 2 | Yes | 550 | 2950 | | 3500 | 867 | 35 | 892 | | | |
| Do. | | | 10 | 2 | Yes | 600 | | | 600 | 148 | 5 | 148 | | | |
| | | | | | | 5600 | 24750 | | 30350 | 5714 | 3000 | 8714 | | | |
| | | | | | | | | | | PROOF Assessed Value of Homesteads, \$4,714 x 4 equals \$17,856 Assessed Value of Remainder, \$1,000 x 2 1/2 equals \$2,500 Total True and Full Value \$30,356 | | | | | |

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake

Form 50

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

ASSessor's VALUATION

Table with columns for Assessor's Valuation (True and Full Value of Land, Structures, Machinery, etc.) and rows for property owners like Chas. S. McKay, Mary L. & Evelyn A. McKay, etc.

No. 2536—Affidavit for Homestead Classification. Miller-Davis Co., Minneapolis, Minn.

AFFIDAVIT FOR HOMESTEAD CLASSIFICATION

Legal Description of Real Estate: Lot 3, Henry White Sub. Div. East Gull Lake

State of Minnesota, County of Cass, J. A. McKay

being first duly sworn deposes and says that he is the owner of the above described real estate; that the same was used and occupied by him as a homestead on May 1, 1921; that he has occupied the above premises continuously from June 10, 1921 to Sept. 23, 1936;

Wherefore, Affiant requests that the same be classified as a homestead in accordance with Chapter 359, Laws Minn., 1933.

Signature: J. A. McKay, Address: Brainerd, Minn., R. # 5.

Subscribed and sworn to before me this 23rd day of September 1936

Clarence Backstrom, Clerk East Gull Lake Sup.

Table with columns for SOLD FOR TAXES and numerical values.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns for SPECIAL TAXES (Ditch No., Ditch No., Ditch No., TOTAL TAXES, PAID, WHEN PAID, etc.) and rows for property owners like Abited to 2571, 2678, etc.

Assessment Roll and Tax List of Platted Real Property in the Town of East Gull Lake

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

Birch Grove on Gull

U. M. Opsahl

- 1 20 ✓
2 21 ✓
3 22 ✓
4 23 ✓
5 24 ✓
6 25 ✓
7 26 ✓
8 27 ✓
9 28 ✓
10 29 ✓
11
12
13
14
15
16
17
18
19
20

ASSESSOR'S VALUATION

Table with columns: True and Full Value of Land, Structures and Improvements, Assessor's Valuation, Equalized Values, and Sold for Taxes.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the _____ of _____ County of _____, Minnesota, 19____
 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.

| Footings Brought Forward from Page | Number of Acres of Land Assessed | | True and Full Value of Lands Exclusive of Structures and Improvements Dollars | STRUCTURES AND IMPROVEMENTS | | ASSESSOR'S VALUATIONS | | | | EQUALIZED VALUATIONS | | | REMARKS | |
|------------------------------------|----------------------------------|--------|---|---|--|---|--|--|--|--|---|---|---------|--|
| | Acres | 1000s | | True and Full Value of Buildings and other Structures Dollars | True and Full Value of Machinery Permanently Attached to Real Estate Dollars | Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars | Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars | Assessed Value of Remainder at 33 1/2 per cent Class 3 Dollars | Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars | Total Assessed Value as Equalized by the Board of Review Dollars | Total Assessed Value as Equalized by the County Board Dollars | Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars | | |
| " " " " " | 1 | 106.99 | 4500 | 11625 | | 16175 | | | | | | | | |
| " " " " " | | | | | | 11625 | 537 | 11188 | 5017 | | | | | |
| " " " " " | 2 | 555.15 | 5370 | 2807 | | 8177 | 989 | 1077 | 2066 | | | | | |
| " " " " " | 3 | 200.00 | 3520 | 7520 | | 11040 | 2034 | 292 | 2326 | | | | | |
| " " " " " | 4 | 14.75 | 300 | | | 300 | 60 | | 60 | | | | | |
| " " " " " | 5 | 284.07 | 4298 | 10315 | | 14613 | 1280 | 2738 | 4018 | | | | | |
| " " " " " | 6 | 640 | 4800 | 1250 | | 6050 | 910 | 500 | 1410 | | | | | |
| " " " " " | 7 | 545.32 | 3970 | | | 3970 | 60 | 1223 | 1289 | | | | | |
| " " " " " | 8 | 320.30 | 4500 | 8825 | | 13325 | 970 | 2908 | 3878 | | | | | |
| " " " " " | 9 | 560.93 | 11025 | 34965 | | 45990 | 573 | 14375 | 14948 | | | | | |
| | | | 42583 | 77313 | | | | | | | | | | |
| | | | | | | 119896 | 7363 | 27693 | 35056 | | | | | |

