

ASSESSMENT & TAX LIST

Birch Lake
1936

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR
CASS County, Minn. APR 15 1936.

John Lindley Assessor of the *Town of Birch Lake*
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1936, containing a list of all Platted and Unplatted 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 law prescribing your duties hereto annexed.

J. J. [Signature]
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 Mason's Minnesota Statutes, 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Persons Property of persons residing therein, are to be 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. 1989. By whom listed. Personal property shall be listed in the manner following:
1. The property of full age and sound mind, being a resident of this state, shall be listed by the owner, or, if the owner is a minor, by the guardian of his person, or, if the owner is a corporation or other legal entity, by the president, or by the person having such property in charge.

2. His shall also list separately, and in the name of his grantor, the property of full age and sound mind, being a resident of this state, which is held in trust for the benefit of another person, or which is held in trust for the benefit of a corporation or other legal entity, or which is held in trust for the benefit of a decedent's estate, or which is held in trust for the benefit of a body politic or corporate, by the proper agent or officer thereof.

3. The property of a corporation whose assets are in the hands of a receiver, or of a body politic or corporate, by the proper agent or officer thereof.

4. The property of a body politic or corporate, by the proper agent or officer thereof.

5. The property of a body politic or corporate, by the proper agent or officer thereof.

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

7. The property of a body politic or corporate, by the proper agent or officer thereof.

8. The property of a body politic or corporate, by the proper agent or officer thereof.

9. The property of a body politic or corporate, by the proper agent or officer thereof.

10. The property of a body politic or corporate, by the proper agent or officer thereof.

Sec. 1994. * * * 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. The property of full age and sound mind, being a resident of this state, shall be listed by the owner, or, if the owner is a minor, by the guardian of his person, or, if the owner is a corporation or other legal entity, by the president, or by the person having such property in charge.

2. His shall also list separately, and in the name of his grantor, the property of full age and sound mind, being a resident of this state, which is held in trust for the benefit of another person, or which is held in trust for the benefit of a corporation or other legal entity, or which is held in trust for the benefit of a decedent's estate, or which is held in trust for the benefit of a body politic or corporate, by the proper agent or officer thereof.

3. The property of a corporation whose assets are in the hands of a receiver, or of a body politic or corporate, by the proper agent or officer thereof.

4. The property of a body politic or corporate, by the proper agent or officer thereof.

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14. The property of a body politic or corporate, by the proper agent or officer thereof.

15. The property of a body politic or corporate, by the proper agent or officer thereof.

16. The property of a body politic or corporate, by the proper agent or officer thereof.

17. The property of a body politic or corporate, by the proper agent or officer thereof.

Returns Sh

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	March Settlement 1937 ADJUSTMENTS	June Settlement 1937 UNCOLLECTED	Nov. Settlement 1937 ADDITIONS	Under settlements and COLLECTED Over settlements	BALANCE UNCOLLECTED TOTAL
	1937	1937	1937	1937	1937	1937						
State Revenue	5007	15829	10246				707					
State School	562	1776	1150				77					
Teachers' Ins. and Ret. Fund	117	376	243				17					
Minn. Gen'l Hospital												
County Revenue	5569	17606	11396				786					
County Road and Bridge	2084	6586	4063				294					
County Poor	5569	17606	11396				786					
County Bond and Interest	6821	21563	13957				763					
County Sinking <i>O.A.A.</i>	6821	21563	13957				763					
Town Revenue	1343	4246	2748				190					
Town Road and Bridge	6852	21663	14023				961					
Town 1 Mill Draggins	456	1474	935				64					
Town State Loan												
Town Building <i>Phone</i>	2284	7221	4674				322					
Town Fire Patrol	914	2889	1869				129					
School Local 1 Mill	456	1444	935				64					
School Special	11254	15458	16448				170					
School State Loan <i>Building</i>	456	1444	935				64					
School <i>Deficiency</i>	1717	6066	3926				271					
School	2284	7221	4674				322					
Money and Credits	296		235									
TOTALS	61066	192003	118010				7958	11280	697303	2296		1075324

SCHOOL DISTRICTS	March Settlement			June Settlement			November Settlement			Forfeited Settlement			November to January			Total Collected	Balance Uncollected
	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total		
School District No. 1																	
" " " 2																	
" " " 3																	
" " " 4																	
" " " 5																	
" " " 6																	
" " " 7																	
" " " 8																	
" " " 9																	
" " " 10																	
TOTALS																	

Note * Assessors

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 1/2 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 Block	Rang. or Range	Number of Acres of Land	Acres 1906		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land, including all Structures and Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
										True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
Samuel Adams	16	NE 1/4	5	11 1/2	32	160	Yes	5 6 0 0	1 2 0 0	6 8 0 0	8 0 0	9 3 3	1 7 3 3					
O. J. Anderson		SW 1/4	5	11 1/2	32	160	No	5 8 0 0		5 8 0 0		1 9 3 3	1 9 3 3					
Lester Howard		SE 1/4	5	11 1/2	32	160	No	6 2 0 0		6 2 0 0		2 0 6 7	2 0 6 7					
George E. Warnef		N 1/2 of NE 1/4	6	11 1/2	32	80	Yes	2 8 0 0	9 0 0	3 7 0 0	7 4 0		7 4 0					
Howard Elliott		S 1/2 of NE 1/4	6	11 1/2	32	80	No	2 8 0 0		2 8 0 0		9 3 3	9 3 3					
Oscar Johnson		NW 1/4	6	11 1/2	32	160	Yes	6 0 0 0	2 4 0 0	8 4 0 0	8 0 0	7 7 6 7	2 2 6 7					
Mary Cole		E 1/2 of SW 1/4	6	11 1/2	32	80	Yes	2 8 0 0	1 2 0 0	4 0 0 0	7 0 0		7 0 0					
W. H. Benson		W 1/2 of SW 1/4	6	11 1/2	32	80	No	3 0 0 0		3 0 0 0		6 0 0 0	1 0 0 0					
A. R. Sylvester		NE 1/4 of SE 1/4	6	11 1/2	32	40	Yes	1 6 0 0	2 0 0 0	3 6 0 0	5 7 7	6 0 0	6 7 7					
Do.		SW 1/4 of SE 1/4	6	11 1/2	32	40	Yes	1 2 0 0		1 2 0 0	2 2 3	3 3	2 5 6					
								3 7 3 0 0	7 3 0 0	4 4 6 0 0	3 8 4 0	3 4 6 6	1 2 3 0 6					

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 Birch 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, 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 Birch Lake* of *Birch Lake* Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assesable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

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

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and REMARKS. Includes handwritten entries for names like Jenechons, Anderson & Regaty, N. S. Forbes, etc.

Handwritten names and descriptions in the first column: Jenechons, Anderson & Regaty; N. S. Forbes; Home Farm, Cash & Co.; Mildred Frances Holland; East Saginaw Natl. Bank; Elliott E. Neek; Arthur K. Maerer.

Handwritten payment notes: 2nd Half Paid OCT 23 1937 \$816.3; 1st Half Paid MAY 21 1937 \$405.0; 2nd Half Paid OCT 23 1937 \$999.0.

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake of Birch 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, Penalty, November Settlement 1937, Penalty, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch 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, Penalty, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake of Rich Lake Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

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, Penalty, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Rich 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 Receipts, March Settlement 1937, June Settlement 1937, November Settlement 1937, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch 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, Settlement dates, Penalties, Collections, Delinquency, Total Delinquency Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Journal of Birch 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, 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 Birch 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, June Settlement, November Settlement, Collections to First Monday, Delinquent on First Monday, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Beach 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, 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 Rice Lake

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3

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

Table with columns for Property Description, Assessor's Valuation, Equalized Values, School District Valuations, Special Taxes, Total Taxes, PAID, WHEN PAID, and Remarks. Includes handwritten entries and calculations.

Handwritten notes: 2 x 53.15 balance, 10.76 added # 5215.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch 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, June Settlement, November Settlement, Penalty, 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 Birch Lake

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/4 Per Cent, Class 3.

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, Maturity Settlement, Penalty, 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 Birch 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 Birch Lake

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

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch 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.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch 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 Fire Monday in January 1938, Delinquent on First Monday in January 1935, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch 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, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS.

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

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

Table with columns for Assessor's Valuation, Equalized Values, School Districts, Special Taxes, and Total Taxes. Includes handwritten entries for names like Robert Stewart and Stasac Realty Co.

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 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 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 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	
Frank Collins	12	Elm Knoll	1	2	Yes	600	300		900	225	675	675				
E. F. Graham			2	2	Yes	550	400		950	237.50	712.50	712.50				
W. Doe			3	2	No	550	500		1050	262.50	787.50	787.50				
M. Douglas			4	2	Yes	550	300		850	212.50	637.50	637.50				
John Smith			5	2	Yes	550	200		750	187.50	562.50	562.50				
Do.			6	2	Yes	550			550	137.50	412.50	412.50				
J. C. Colburn			7	2	Yes	550	400		950	237.50	712.50	712.50				
H. Haley			8	2	No	550			550	137.50	412.50	412.50				
George Becker			9	2	Yes	550	29.50		579.50	144.875	434.625	434.625				
Do.			10	2	Yes	600			600	150	450	450				
						5600	24750		80750	20187.50	60562.50	60562.50				
											PROOF					
											Assessed Value of Homesteads, \$5,714 x 4 equals		\$22,856			
											Assessed Value of Remainder, \$3,000 x 2 1/2 equals		\$7,500			
											Total True and Full Value		\$30,356			

Assessment Roll and Tax List of Platted Real Property in the Town of Rice Lake
Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		No. School District	Indicate Homestead	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Total General Tax	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1937	June Settlement 1937	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	REMARKS					
						True and Full Value of Land Exclusive of Structures and Improvements	Structures and Improvements	True and Full Value of Land Including Permanently Attached to Real Estate	Total True and Full Value of Land Including Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4000 at 25 Per Cent Class 3C	Assessed Value of Remainder at 40 Per Cent Class 4	Total Assessed Value of Land Including All Structures, Improvements and Machinery	Total Assessed Value As Equalized by Board of Review	Total Assessed Value As Equalized by the County Board		Total Assessed Value As Equalized by the Minnesota Tax Commission	District No. Rate	District No. Rate	District No. Rate		District No. Rate	Ditch No.	Ditch No.	Ditch No.															Ditch No.	\$	cts.	\$	cts.
A.R. Jalox		Arthur's Point																																									
Irving G. Chapin		N 3/4 of balance of	1		no	50	550		600		240	240																															
Robert N. Jalox		115' wide at E. corner	1		no	50	800		850		340	340																															
L.P. Settlemyer		3/4 of Bal of	1		no	50	750		800		320	320																															
A.C. Arthur		Lot of Lot	1		no	100	300		400		160	160																															
Mariett Stewart		Lot of	1		no	100	300		400		40	40																															
			0		no	125	850		975		390	390																															
			4		no	125	685		810		324	324																															
Chas. B. Beder, Henry G. Lemmings & Louis Emmons Beder's		SW 1/4 of	5		no	125			125		50	50																															
"		NE 1/4 of	5		no	225	425		650		260	260																															
Geo. L. Settlemyer			6		no	100	985		1085		410	410																															
"			7		no	100			100		40	40																															
H. C. Arthur			8		no	100			100		40	40																															
"			9		no	100	1750		1850		540	540																															
Alvin K. Nelson & Ethel Fred Nelson			10		no	50	300		350		140	140																															
H.C. Arthur			11		no	100	350		450		180	180																															
			12		no	50	100		150		180	180																															
			17																																								
			18																																								
			19																																								
			20																																								

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Birch Lake, County of Leas, Minnesota, 1926
 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		ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			REMARKS	
	Acres	100ths	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 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
				True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars								
1	605	23	6261	45926	2250	54437	800	16811	17611				
"	470	32	7168			50344	800	17114	17914				
"	646	65	3384			3876		1272	1272				
"	459	47	4544	320		4864	606	613	1217				
"	459	80	3762			5327	684	902	1389				
"	459	80	4307	1420		5727	531	837	1371				
"	459	80	3996			4596	570	437	1527				
"	562	16	4574			4574		1337	1337				
"	562	16	4360	400		4760		1526	1526				
"	442	67	4665			5274	273	1101	1374				
"	442	67	3783	741		4524	163	1027	1390				
"	487	40	3706	410		4116	172	1186	1358				
"	552	15	4307			4307	153	1134	1287				
"	438	55	4417	1410		5827	132	1773	1457				
"	438	55	5032	1410		6442	142	1410	1852				
"	37	55	3780	7090		8770	142	807	2057				
"	37	55	4234	2040		6274	146	794	1474				
"	37	55	3996			3996		1337	1337				
"	241	75	4444	75		4519	107	1523	1523				
"	241	75	2976	344		3320	118	800	909				
"	418	95	3670	360		3970	305	916	1021				
"	520	60	4114			4114	333	874	1127				
"	520	60	4114	720		4834	434	988	1332				
"	510	10	3640			3640	416	1016	1494				
"	510	10	4114	322		4436	140	1079	1224				
"	547	70	3957			3957	160	1224	1381				
"	454	43	4535			4535	87	1178	1262				
"	454	43	6733	2235		7468	96	1357	1447				
"	468	62	5206			5206	1012	571	1583				
"	468	62	4430	2678		7108	406	652	1744				
"	185		5135			5135	170	1710	2116				
"	185		1973	972		2945	177	1881	2313				
"	185		2260			2260	200	744	863				
	9125	10	54997	60418	2250	147665	6504	38381	44855				

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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.

Table with columns: Number of Acres of Land Assessed, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Machinery, etc.), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, County Board, Minnesota Tax Commission), and REMARKS. Includes a 'Footings Brought Forward from Page' row at the bottom.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Birch Lake, County of Cass, Minnesota, 1926
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.

Table with columns: Number of Acres of Land Assessed, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Machinery, etc.), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, County Board, Minnesota Tax Commission), and REMARKS. Includes a 'Footings Brought Forward from Page' row at the bottom.

(Continued from page 199)
1767/613 141296 92545 2250 246564 11713 62634 74365