ASSESSMENT & TAX LIST

Birch Lake

1938

# DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

APR 5 1938

Cass County, Minn., 1938

E. L. Bobeker 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 said* Town *for the year 1938, 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.*

*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 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. 1990. 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 the state, shall list all personal property owned by him, or held in trust or joint stock or other companies or corporations (when the property of such company or corporation is not 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, as money and other personal property invested, loaned, or otherwise employed by him in the business of his principal, or agent of, any other person, company, or corporation, and all moneys deposited subject to his 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, shall be listed by 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 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. 2002. 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. 2003. Merchants and manufacturers. The personal property pertaining to the business of a merchant or a manufacturer shall be listed in the town or district where the 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 listed in the county where such lands are situated, and the 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. Provided, further, that all logs, open sawn logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2024. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm, and reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the owner of such livestock or other personal property shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 218, Laws 1921. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, pianos, organs, and other musical instruments, and all personal property used by the members of the family, and all personal property for the furnishing or equipment of domestic purposes, or for the furnishing or equipment of a dwelling house, shall be listed and assessed in the district where the same is usually kept.

Sec. 2025. Elevators, etc., on railroad. All elevators and warehouses with the machinery and fixtures therein, situated upon the land of any railroad company, and used for the business of being operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where such property is situated, and the taxes thereon shall be paid 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 operating in the state 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. 2015. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of living at the time of his death.

Sec. 2016. 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. 2018. 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 place at his option; and if the assessed personal property shall enter into the state from another state, it shall be assessed in the county, town, or district in which he resides, unless he shall make it appear that the property has been listed for tax of the current year on the property in another state.

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, 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, the place for listing and assessing shall be determined by the commissioner of tax assessments, when determined in either case shall be 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, when demanded, a list of all the property, real and personal, subject to taxation on the first day of May of the current year. He shall also make separate statements in like manner of all property which he shall have in charge or trust, or which belongs to, or is claimed or is required to be listed for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, or in any other fiduciary capacity, or as agent or officer, and no person shall be required to include in any other statement any share of the capital stock of any company or association, or any property included in that 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 taxation, or any other person, company, or corporation, shall not have made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list, and for that purpose may administer the following statutory oath: the assessor can find the property of any person or his personal according to his best judgment and information.

Sec. 2023. Failure to obtain list. In case of failure to obtain a complete list of personal property, the assessor shall ascertain the amount and kind of such property, and assess the same at such amount as he believes to be its true and full value, and, 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 dwellings, etc. Any officer authorized to assess property for taxation may, when necessary for the performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10256. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by any law of this state, or which is made under any law, 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.

CHAPTER 86

Extra Session Laws 1927

Section 1. That Mason's Minnesota Statutes of 1927, Section 1990, Chap 39 and Chap 30, as amended by Laws 1925, Chapter 309, be amended so as to read as follows:

"Class 2b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class two (2) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof: Provided, if the true and full value is in excess of the sum of $1,000.00, the amount in excess of said sum shall be valued and assessed as provided in class 3b, and class 3c property shall be fixed at 50% and 40% of the true and full value thereof respectively.

"Class 3a. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3a and shall be valued and assessed at twenty (20) per cent of the true and full value thereof: Provided, if the true and full value of such tract of platted real estate used for the purpose of a homestead shall be except from taxation for state purposes, except that said first $4,000.00 full and true value shall be subject to and be taxed for the purposes of raising funds for the discharge of rent and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"Class 3b. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3a and shall be valued and assessed at twenty (20) per cent of the true and full value thereof: Provided, if the true and full value of such tract of platted real estate used for the purpose of a homestead shall be except from taxation for state purposes, except that said first $4,000.00 full and true value shall be subject to and be taxed for the purposes of raising funds for the discharge of rent and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3a and shall be valued and assessed at twenty (20) per cent of the true and full value thereof: Provided, if the true and full value of such tract of platted real estate used for the purpose of a homestead shall be except from taxation for state purposes, except that said first $4,000.00 full and true value shall be subject to and be taxed for the purposes of raising funds for the discharge of rent and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"Class 4. All property not included in the 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."

Section 2. This Act shall take effect and be in full force and effect from and after January 1, 1927.

Approved July 23, 1927.

Section 1986, Mason's Minnesota Statutes, 1927. 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 list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four dollars per day for each day necessarily consumed in attending said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

## INDEX TO SECTIONS

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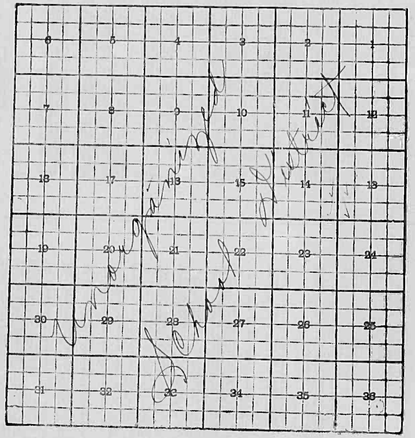
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 Range No. 30 Mer. P. M.




## Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1938.

FORM 1 - MILES-DAVIS COMPANY, MINNEAPOLIS

| NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES | POST OFFICE ADDRESS | DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING | Sec. | Twp. | Range | No. of Acres of Trees | Were Trees Originally Planned Not less than 12 feet apart each way | Have the trees been in that Condition Not less than all that time have they been each year | Condition of Trees | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |

*I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of Mason's Minnesota Statutes, 1927.*

*Dated* ..... *1938.*

..... *Assessor.*

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2

| NAMES OF OWNERS | DESCRIPTION: SUBDIVISION | Sec. or Lot | Town or Block | Range | No. of Acres: Acres | No. of Acres: 100ths | FOR WHAT PURPOSE USED | ASSESSOR'S VALUATIONS: True and Full Value of Lands and Structures and Improvements (Dollars) | STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars) | True and Full Value of Improvements not Attached to Real Estate (Dollars) | 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) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

Form C

## Auditor's Office, Cass County, Minnesota.

*I, L. C. PETERSON, Auditor of Cass County, 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* Town *of* Birch Lake *in said County, for the year 1938.*

*Witness my hand and official seal this* 31st *day of* December, *1938.*

L. C. Peterson
*County Auditor.*

*(SEAL)*

## Treasurer's Office, Cass County, Minnesota.

*Received this, the first Monday, being the Second day of January, A. D. 1939, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the* Town *of* Birch Lake *in said County for the year 1938, as specified above, and amounting to* $8,289.79 *Eight thousand two hundred fifty nine* 79/100 *DOLLARS.*

W. T. McKeown
*County Treasurer.*

## Office of County Treasurer, Cass County, Minnesota.

January 1, 1940.

To L. C. PETERSON, County Auditor:

*Sir: I herewith return to you the Tax List for the* Town *of* Birch Lake *in said County, for the year 1938, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths 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.*

W. T. McKeown
*County Treasurer.*

## Auditor's Office, Cass County, Minnesota.

*..... 19.....*

*I hereby certify that on the first Monday in January, 1940, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... of ..... in said County, for the year 1938, and that I have compared the said list with the statements receipted for by said County 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, remain unpaid, is delinquent for said year.*

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

Assessor's Retu

FORM 2 — MUST NOT BE REPRINTED, ENROLLED

NAMES OF OWNERS

# TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Birch Lake

# RATES AND TAXES

Cass County, State of Minnesota

| No. School District | Valuation of Money and Credits Dollars | VALUATION BY SCHOOL DISTRICTS: Dollars | Value of Lands other than Town lots including Structures Dollars | Value of Town and City Lots including Structures Dollars | Personal Property Dollars | Total Value of all Property Except Money and Credits Dollars | RATE OF STATE TAXES: State Rev. Mills | State Sch.† Mills | Twelve Mills Sch. Fund Mills | Mills | Mills | Total Rate State Tax Mills |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Un | 1550 | 466 | 50102 | 3476 | 6134 | 59717 | | | | | | 49 |
| | | | | | | | 233 | 23 | 35 | | | 81 |

| RATE OF COUNTY TAXES: Co. Rev. Mills | Co. R.&B. Mills | Co. Poor Mills | Co. Road and Br. Mills | Old Age Assist. Mills | Mills | Mills | Mills | Total Rate of County Tax Mills |
|---|---|---|---|---|---|---|---|---|
| 2.86 | 1.68 | 1.62 | 1.47 | 1.28 | | | | 6.66 |

| RATE OF TOWN, CITY OR VILLAGE TAXES: Town Rev. Mills | Town R.&B. Mills | 1 Mill Drag. Mills | Town State Loan Mills | Town Bldg. Mills | Fire Patrol Mills | Mills | Mills | Mills | Total Rate of Town, City or Village Tax Mills |
|---|---|---|---|---|---|---|---|---|---|
| 4.49 | 1.5 | 1. | | 3. | 4 | | | | 27.19 |

| RATE OF SCHOOL TAXES: Local 1 Mill Mills | Special Mills | S&T State Loan Mills | Def. Bld. Mills | Mills | Mills | Mills | Total Rate of S&T Tax Mills | Total Rate of All Taxes Mills |
|---|---|---|---|---|---|---|---|---|
| 1.16 | 5. | 5. | 5.54 | | | | 31.7 | 121.14 |
| 1.30 | 5. | 5. | 5.54 | | | | 46.7 | 146.14 |

| TAXES LEVIED: LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill | Special | Def. Bldg. | State Loan | Total School Tax |
|---|---|---|---|---|
| 5010 | 25153 | 25051 | 26053 | 25051 | 156318 |
| 961 | 28830 | 48058 | 4977 | 48058 | 44378 |
| | | | | 200716 |

| ALL OTHER TAXES: FUNDS | Rate | AMOUNTS |
|---|---|---|
| State Revenue | 4.49 | 11744 |
| State Sinking & Teachers' Insurance and Retirement Fund | 2.3 | 1114 |
| Add | 3.25 | 15613 |
| " Non-H | 4.19 | 77765 |
| " H | 4.19 | 4915 |
| County Revenue | | 126601 |
| County Road and Bridge | | 94334 |
| County Poor | | 84104 |
| County Bond and Interest | | 78754 |
| County Old Age Assistance | | 81088 |
| Town Revenue | | 26018 |
| Town Road and Bridge | | 84565 |
| Town 1 Mill Dragging | | 5971 |
| Town State Loan | | |
| Town Building | | |
| Town Fire Patrol | | 17913 |
| Bal. | | 23884 |
| School Local 1 Mill | | 5971 |
| School Special | | 143913 |
| School State Loan | | 29856 |
| School Deficiency | | 29856 |
| School Bldg. | | 31050 |
| Money and Credits | | 2554 |
| | | 466 |
| TOTAL | | 825709 |

Total No. levies 19 27 ..... Total Levy, $ 825709 Book Footing, $ 825709

State of Minnesota, County of Cass, ss. I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct statement of the valuations of all the taxable property in the Town of Birch Lake and the collection of all the taxes in said County, the general rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1928.

Witness my hand and official seal this 19th day of December A. D. 1928.

L. C. Peterson, County Auditor.

SEAL

Assessor's Retu

FORM 2 — MINNESOTA

NAMES OF OWNERS

# Collection of Taxes of 1938, ....of...., Cass County, Minnesota.

| FUNDS | March Settlement 1937 | June Settlement 1937 | Nov. Settlement 1937 | Am't Collected from Nov. 1937 to First Monday in Jan. 1938 | ABATEMENTS | Total Coll. and Abatements | BALANCE UNCOLLECTED | ADDITIONS | TOTAL LEVY |
|---|---|---|---|---|---|---|---|---|---|
| State Revenue | 2032 | 4986 | 3940 | 340 | | | | | |
| State School | 2554 | 4720 | 3454 | 188 | | | | | |
| Teachers' Ins. and Ret. Fund | | | | | | | | | |
| County Revenue | 11067 | 27205 | 21479 | 1856 | | | | | |
| County Road and Bridge | 766 | 1881 | 1485 | 128 | | | | | |
| County Poor | 7643 | 18756 | 14822 | 1280 | | | | | |
| County Bond and Interest | 7168 | 17589 | 13891 | 1200 | | | | | |
| County Old Age Assistance | 6586 | 16161 | 12772 | 1103 | | | | | |
| Town Revenue | 2032 | 4986 | 3940 | 340 | | | | | |
| Town Road and Bridge | 7273 | 19850 | 14027 | 1218 | | | | | |
| Town 2 Mill Dragging | 485 | 1190 | 941 | 81 | | | | | |
| Town State Loan | | | | | | | | | |
| Town Building None | 1940 | 4760 | 3761 | 325 | | | | | |
| Town Fire Patrol | 1455 | 3570 | 2822 | 244 | | | | | |
| School Local 1 Mill | 485 | 1190 | 941 | 81 | | | | | |
| School Special | 11756 | 27062 | 16146 | 1202 | | | | | |
| School State Loan | 2424 | 5950 | 4702 | 406 | | | | | |
| School Refunding | 2424 | 5950 | 4702 | 406 | | | | | |
| School Building | 2522 | 6189 | 4890 | 422 | | | | | |
| Money and Credits | 308 | 07 | 150 | | | | | | |
| TOTALS | 70744 | 165012 | 128975 | 10838 | 15580 | 291347 | 43463 2 | | 259779 |

| SCHOOL DISTRICTS | March Settlement Local 1 Mill | March Settlement Special | March Settlement Total | June Settlement Local 1 Mill | June Settlement Special | June Settlement Total | November Settlement Local 1 Mill | November Settlement Special | November Settlement Total | Supplemental Settlement Local 1 Mill | Supplemental Settlement Special | Supplemental Settlement Total | November to January Local 1 Mill | November to January Special | November to January Total | Total Collected | Balance Uncollected |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| School District No. | 485 | 11756 | 12241 | 1190 | 27062 | 28252 | 941 | 16146 | 17087 | 81 | 11720 | 11801 | | | | | |
| " " " | Ref 2424 | Bldg 2522 | | Ref 5950 | Bldg 6189 | | Ref 4702 | Bldg 4890 | | 406 | Bldg 4722 | | | | | | |
| " " " | | | | | | | | | | | | | | | | | |
| " " " | | | | | | | | | | | | | | | | | |
| " " " | | | | | | | | | | | | | | | | | |
| " " " | | | | | | | | | | | | | | | | | |
| " " " | | | | | | | | | | | | | | | | | |
| TOTALS | 2907 | 11756 | 14663 | 1190 | 27062 | 28252 | 3941 | 16146 | 20087 | 487 | 11720 | 12207 | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | 100's | No. School District | Indicate Home Stead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars) | True and Full Value of Machinery Personally Attached to Real Estate (Dollars) | Total True and Full Value of all Structures, Improvements and Machinery (Dollars) | Assessed Value of Homesteads up to Limit of 40 per cent Class 3B (Dollars) | Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars) | Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars) | Equalized Values: Total Assessed Value as Equalized by 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) | Sold For Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Arthur R. Mercer | | NE ¼ of NE ¼ | 1 | 140 | 30 | 44 | 10 | Unl | no | 20 | | | 20 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 2 | Samuelson, Anderson & Rogotz | | NW ¼ of NE ¼ | | | | 44 | 59 | " | no | 22 | | | 22 | | 74 | 74 | | 74 | | SOLD FOR TAXES |
| 3 | " " " | | SW ¼ of NE ¼ | | | | 40 | | " | " | 20 | | | 20 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 4 | Arthur O. Miller | | SE ¼ of NE ¼ | | | | 40 | | " | No | 20 | | | 20 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 5 | | | | | | | | | " | | | | | | | | | | | | |
| 6 | Samuelson, Anderson & Rogotz | | NE ¼ of NW ¼ | | | | 45 | 07 | " | no | 22 | | | 22 | | 74 | 74 | | 74 | | SOLD FOR TAXES |
| 7 | " " " | | NW ¼ of NW ¼ | | | | 45 | 57 | " | " | 22 | | | 22 | | 74 | 74 | | 74 | | SOLD FOR TAXES |
| 8 | " " " | | SW ¼ of NW ¼ | | | | 40 | | " | " | 20 | | | 20 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 9 | " " " | | SE ¼ of NW ¼ | | | | 40 | | " | " | 20 | | | 20 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 10 | | | | | | | | | " | | | | | | | | | | | | |
| 11 | " " " | | NE ¼ of SW ¼ | | | | 40 | | " | " | 32 | | | 32 | | 107 | 107 | | 107 | | SOLD FOR TAXES |
| 12 | " " " | | NW ¼ of SW ¼ | | | | 40 | | " | " | 24 | | | 24 | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| 13 | Arthur R. Mercer | | ~~SW ¼ of SW ¼~~ Lot 6 | | | | 38 | 30 | " | no | 23 | 360 300 | | 59 334 | | 178 | 178 | | 198 | | SOLD FOR TAXES |
| 14 | Mercer Fur Farms, Inc. | | ~~SE ¼ of SW ¼~~ " 5 | | | | 71 | 90 | " | " | 26 | 408 342 | | 434 366 | | 1322 | 1322 | | 1449 | | SOLD FOR TAXES |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | Arthur O. Miller | | NE ¼ of SE ¼ | | | | 40 | | " | no | 28 | | | 28 | | 93 | 93 | | 93 | | SOLD FOR TAXES |
| 17 | Samuelson, Anderson & Rogotz | | NW ¼ of SE ¼ | | | | 40 | | " | " | 70 | 2343 1843 | 1500 | 9563 3343 | | 2281 | 2281 | | 3189 | | SOLD FOR TAXES |
| 18 | Mercer Fur Farms, Inc. | | ~~SW ¼ of SE ¼~~ Lot 4 | | | | 46 | 45 | " | no | 29 | 1763 1470 | | 14 465 1337 | | 5579 | 5579 | | 6555 | | SOLD FOR TAXES |
| 19 | Walter A. Mercer | | ~~SE ¼ of SE ¼~~ " 3 | | | | 79 | 25 | " | no | 50 | 2617 2188 | | 3139 2503 | | 901 | 901 | | 1046 | | SOLD FOR TAXES |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 605 | 73 | | | 454 | 28146 33715 | 1500 | 34 1947 39823 | | 11348 13274 | 11348 | | 13274 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. 162, Rate 134.1 Mills (Dollars) | District No. ..., Rate ..., Mills (Dollars) | District No. ..., Rate ..., Mills (Dollars) | District No. ..., Rate ..., Mills (Dollars) | Assessed Valuation Non-Homestead (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 5.8 Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes: Ditch No. ... ($ cts.) | Ditch No. ... ($ cts.) | ... ($ cts.) | ... ($ cts.) | Total Taxes ($ cts.) | | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 ($ cts.) | June Settlement 1939 ($ cts.) | Penalty ($ cts.) | November Settlement 1939 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1940 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1940 ($ cts.) | Penalty ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 67 | | | | | 879 | 39 | | | | | | 918 | 1 | | | | | | | | | | | 918 | | | |
| 2 | 74 | | | | | 970 | 43 | | | | | | 1013 | 2 | | | | | | | | | | | 1013 | | | |
| 3 | 67 | | | | | 879 | 39 | | | | | | 918 | 3 | | | | | | | | | | | 918 | | | |
| 4 | 67 | | | | | 879 | 39 | | | | | | 918 | 4 | | | | | | | | | | | 918 | | | |
| 5 | | | | | | | | | | | | | | 5 | | | | | | | | | | | | | | |
| 6 | 74 | | | | | 970 | 43 | | | | | | 1013 | 6 | | | | | | | | | | | 1013 | | | |
| 7 | 74 | | | | | 970 | 43 | | | | | | 1013 | 7 | | | | | | | | | | | 1013 | | | |
| 8 | 67 | | | | | 879 | 39 | | | | | | 918 | 8 | | | | | | | | | | | 918 | | | |
| 9 | 67 | | | | | 879 | 39 | | | | | | 918 | 9 | | | | | | | | | | | 918 | | | |
| 10 | | | | | | | | | | | | | | 10 | | | | | | | | | | | | | | |
| 11 | 107 | | | | | 1403 | 62 | | | | | | 1465 | 11 | | | | | | | | | | | 1465 | | | |
| 12 | 80 | | | | | 1049 | 46 | | | | | | 1095 | 12 | | | | | | | | | | | 1095 | | | |
| 13 | 198 | | | | | 2596 | 115 | | | | | | 2711 | 13 | | | | | | | | | | | 2711 | | | |
| 14 | 1449 | | | | | 19002 | 842 | | | | | | 19844 | 14 | | | | | | | | | | | 19844 | | | |
| 15 | | | | | | | | | | | | | | 15 | | | | | | | | | | | | | | |
| 16 | 93 | | | | | 1220 | 54 | | | | | | 1274 | 16 | | | | | | | | | | | 1274 | | | |
| 17 | 3189 | | | | | 41820 | 1853 | | | | | | 43673 | 17 | | | | | | | | | | | 43673 | | | |
| 18 | 6555 | | | | | 85962 | 3808 | | | | | | 89770 | 18 | | | | | | | | | | | 89770 | | | |
| 19 | 1046 | | | | | 13717 | 608 | | | | | | 14325 | 19 | | | | | | | | | | | 14325 | | | |
| 20 | | | | | | | | | | | | | | 20 | | | | | | | | | | | | | | |
| | 13274 | | | | | 174074 | 7712 | | | | | | 181786 | | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Town of Birchel Lake, Cass County, Minnesota, for Taxes for the Year 1938.



Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres / 10's) | No. School District | Indicate Homestead | True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Assessor's Valuation: Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars) | True and Full Value of Machinery Personally Stored as Real Estate (Dollars) | Total True and Full Value of Lands including Structures and Improvements and Machinery (Dollars) | Assessed Value of Homesteads up to $4000 (at 20 per cent, Class 3B) (Dollars) | Assessed Value of Remainder (at 33⅓ per cent, Class 3) (Dollars) | Total Assessed Value of Lands including all Structures and Improvements and Machinery (Dollars) | Equalized Values: Total Assessed Value as Equalized by Tax Commission Review (Dollars) | Total Assessed Value as Equalized by the County Board (Dollars) | Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars) | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Simeon & Andreen & Rogaty | | NE¼ of NE¼ Lot 1 | 5 | 140.50 | | 38.06 | Unorg | no | 228 | | | 228 | | 76 | 76 | | 76 | | SOLD FOR TAXES |
| 2 | " " " | | NW¼ of NE¼ Lot 5 | | | | 12 | " | " | 72 | | | 72 | | 24 | 24 | | 24 | | SOLD FOR TAXES |
| 3 | | | SW¼ of NE¼ | | | | | | | | | | | | | | | | | |
| 4 | | | SE¼ of NE¼ | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | A. S. Forbes & J. J. Bartcher | | NE¼ of NW¼ Lot 3 | | | | 28.21 | Unorg | no | 198 | | | 198 | | 66 | 66 | | 66 | | |
| 7 | × " | | NW¼ of NW¼ " 4 | | | | 46.35 | " | " | 234 | | | 234 | | 78 | 78 | | 78 | | |
| 8 | State of Minnesota | | SW¼ of NW¼ " 5 | | | | | | | | | | | | | | | | | |
| 9 | Mildred & Francesca Holland | | SE¼ of NW¼ " 6 | | | | 40.00 | | no | 324 | | | 324 | | 108 | 108 | | 108 | | SOLD FOR TAXES |
| 10 | | | | | | | | | | | | | | | | | | | | |
| 11 | East Saginaw Nat'l Bank | | NE¼ of SW¼ | | | | 40 | " | no | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 12 | L. J. Stone & Ma Louise | | NW¼ of SW¼ | | | | 40 | | no | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 13 | State of Minnesota | | SW¼ of SW¼ | | | | | | | | | | | | | | | | | |
| 14 | " | | SE¼ of SW¼ | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | |
| 16 | | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | |
| 17 | East Saginaw Nat'l Bank | | NW¼ of SE¼ Lot 7 | | | | 13.50 | " | no | 108 | | | 108 | | 36 | 36 | | 36 | | SOLD FOR TAXES |
| 18 | State of Minnesota | | SW¼ of SE¼ " 8 | | | | | | | | | | | | | | | | | |
| 19 | Arthur R. Mason | | SE¼ of SE¼ " 9 | | | | 42.75 | Unorg | no | 294 | | | 294 | | 98 | 98 | | 98 | | SOLD FOR TAXES |
| 20 | | | | | | | 313.07 | | | 1860 | | | 1860 | | 620 | 620 ✓ | | 620 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | 76 | | | | | 997 | 44 | | | | | | 1041 | | | | | | | | | | | 1041 | | |
| 2 | 24 | | | | | 315 | 14 | | | | | | 329 | | | | | | | | | | | 329 | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 66 | | | | | 866 | 38 | | | | | | 904 | 2nd Half Paid / 1st Half Paid | OCT 19 1939 / MAY 23 1939 | 8470 / 4172 | | 986 ✓ | | 986 ✓ | | | | | | |
| 7 | 78 | | | | | 1023 | 45 | | | | | | 1068 | 2nd Half Paid / 1st Half Paid | OCT 19 1939 / MAY 23 1939 | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | 108 | | | | | 1416 | 63 | | | | | | 1479 | | | | | | | | | | | 1479 | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 67 | | | | | 879 | 39 | | | | | | 918 | | | | | | | | | | | 918 | | |
| 12 | 67 | | | | | 879 | 39 | | | | | | 918 | | | | | | | | | | | 918 | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | 36 | | | | | 472 | 21 | | | | | | 493 | | | | | | | | | | | 493 | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | 98 | | | | | 1235 | 57 | | | | | | 1342 | | | | | | | | | | | 1342 | | |
| 20 | 620 | | | | | 8132 | 360 | | | | | | 8492 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | Int/Fr | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & Improvements: True and Full Value of Buildings and other Structures | True and Full Value of Machinery Attached to Real Estate | Total True and Full Value of Lands Including Structures & Improvements and Machinery | Assessed Value of Homesteads up to Amount Not Over $1000 Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value (including all Structures, Improvements and Machinery) | Equalized Values: 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | State of Minnesota | | NE ¼ of NE ¼ | 3 | 140 | 30 | | | | | | | | | | | | | | | |
| 2 | " | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 3 | " | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 4 | " | | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | |
| 6 | Lural L. Woodruff | | NE ¼ of NW ¼ | | 46 | 44 | 40 | yes | | | 320 | | | 320 | 64 | | 64 | | 64 | | |
| 7 | " | | NW ¼ of NW ¼ | | 46 | 41 | 40 | " | | | 460 | | | 460 | 92 | | 92 | | 92 | | |
| 8 | " | L. E. Cooder | SW ¼ of NW ¼ | | 46 | | 40 | Hy | yes | | 400 | | | 400 | 80 | | 80 | | 80 | | |
| 9 | " | " " | SE ¼ of NW ¼ | | | | 40 | Hy | yes | | 240 | | | 240 | 48 | | 48 | | 48 | | |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | John T. Boettcher | State R Credit | NE ¼ of SW ¼ | | | | 40 | | | | | | | | | | | | | | SOLD FOR TAXES |
| 12 | Lural L. Woodruff | L. E. Cooder | NW ¼ of SW ¼ | | | | 40 | Hy | yes | | 240 | | | 240 | 48 | | 48 | | 48 | | |
| 13 | Frank Bergquist | | SW ¼ of SW ¼ | | | | 40 | Hy | 720 | | 240 | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| 14 | John T. Boettcher | State R Credit | SE ¼ of SW ¼ | | | | 40 | | | | | | | | | | | | | | SOLD FOR TAXES |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | State of Minnesota | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 17 | " | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 18 | John T. Boettcher | State R Credit | SW ¼ of SE ¼ | | | | 40 | | | | | | | | | | | | | | SOLD FOR TAXES |
| 19 | " | State R Credit | SE ¼ of SE ¼ | | | | 40 | | | | | | | | | | | | | | SOLD FOR TAXES |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 417.45 | | | | 1400 | | | 1400 | 337 | 80 | 412 | | 412 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.81 Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes | | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | 839 | | | | | | | 839 | 2nd Half Paid<br>1st Half Paid | OCT 31 1938<br>MAY 18 1939 | 8944<br>4017 | | | 1022 | | 1023 | | | | | | |
| 7 | | | | | | 1206 | | | | | | | 1206 | 2nd Half Paid<br>1st Half Paid | OCT 31 1938<br>MAY 18 1939 | | | | | | | | | | | | |
| 8 | | | | | | 1049 | | | | | | | 1049 | 2nd Half Paid<br>1st Half Paid | OCT 31 1938<br>MAY 18 1939 | 8943<br>4016 | | | 525 | | 524 | | | | | | |
| 9 | | | | | | 629 | | | | | | | 629 | 2nd Half Paid<br>1st Half Paid | OCT 31 1938<br>MAY 18 1939 | 8943<br>4016 | | | 314 | | 315 | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | 629 | | | | | | | 629 | 2nd Half Paid<br>1st Half Paid | OCT 31 1938<br>MAY 18 1939 | 8947<br>4016 | | | 315 | | 314 | | | | | | |
| 13 | | | | | | 1049 | 46 | | | | | | 1095 | | | | | | | | | | | | 1095 | | |
| 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | 412 | 5401 | 46 | | | | | | 5447 | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Pawn of Birch Lake,

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

| In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres / 100's) | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands (exclusive of Structures and Improvements) (Dollars) | Structures & Improvements: True and Full Value of Buildings and other Improvements (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 $1000 at 20 per cent, Class 3B (Dollars) | Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars) | Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars) | Equalized Values: 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) | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Lural Woodruff | | 1 NE¼ of NE¼ Lot 1 | 4 | 140 | 30 | 41.90 | 4 | yes | 270 | | | 270 | 54 | | 54 | | 54 | | |
| ~~Ethel & Peter D. Erickson~~ | Mary J. & William H. Olson | 2 ~~NW¼ of NE¼~~ " 2 | | | | 46.09 | 4 | yes | 230 | | | 230 | 46 | | 46 | | 46 | | |
| " | " | 3 ~~SW¼ of NE¼~~ " 7 | | | | 17.50 | " | " | 175 | 25 245 | | 420 | 87 | 78 | 78 | | 87 | | |
| Lural L. Woodruff | | 4 ~~SE¼ of NE¼~~ " 8 | | | | 23.50 / 7.50 | " | " | 120 | 50 470 | | 590 | 118 | 118 | 118 | | 137 | | |
| " | L. E. Carder | 5 S ½ of Lot 8 | 4 | 140 | 30 | 9.23 | | | 95 | 600 500 | | 695 | 139 | 118 | 118 | | 139 | | |
| State of Minnesota | | 6 NE¼ of NW¼ " 3 | | | | | | | | | | | | | | | | | |
| " | | 7 NW¼ of NW¼ " 4 | | | | | | | | | | | | | | | | | |
| " | | 8 ~~SW¼ of NW¼~~ " 5 | | | | | | | | | | | | | | | | | |
| " | | 9 ~~SE¼ of NW¼~~ " 6 | | | | | | | | | | | | | | | | | |
| James H. Quinlan | | 10 W½ of Lot 11 | | | | 17.50 | " | no | 195 | 90 75 | | 285 | 95 | 90 | 90 | | 95 | | |
| Gilbert Hartigan | | 11 ~~NE¼ of SW¼~~ E½ of Lot 11 | | | | 17.50 | " | no | 195 | 90 75 | | 285 | 95 | 90 | 90 | | 95 | | |
| State of Minnesota | Solomon Hartigan | 12 ~~NW¼ of SW¼~~ Lot 12 | | | | | | | | | | | | | | | | | |
| | | 13 SW¼ of SW¼ | | | | | | | | | | | | | | | | | |
| | | 14 SE¼ of SW¼ | | | | | | | | | | | | | | | | | |
| | | 15 | | | | | | | | | | | | | | | | | |
| Lural Woodruff | L. E. Carder | 16 ~~NE¼ of SE¼~~ Lot 9 | | | | 39.50 | 4 | yes | 320 | | | 320 | 64 | | 64 | | 64 | | |
| | | 17 NW¼ of SE¼ | | | | | | | | | | | | | | | | | |
| Ed. D. P. Stands | Trustee of Minn. Stands L. 58.56 A | 18 ~~SW¼ of SE¼~~ " 10 | | | | 38.20 | 4 | no | 465 | | | 465 | | 155 | 155 | | 155 | | |
| | | 19 SE¼ of SE¼ | | | | | | | | | | | | | | | | | |
| | | 20 | | | | | | | | | | | | | | | | | |
| | | | | | | 297.7 | | | 3063 | 1335 | | 3400 | 477 | 335 | 814 ✓ | | 872 | | |
| | | | | | | | | | | 1607 | | 3669 | 527 | 345 | | | | | |



| Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 12.14 Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | Assessed Valuation Non-Homestead (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 5.81 Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes: Ditch No. ..... ($ cts.) | Ditch No. ..... ($ cts.) | ..... ($ cts.) | ..... ($ cts.) | Total Taxes ($ cts.) | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 ($ cts.) | June Settlement 1939 ($ cts.) | Penalty | November Settlement 1939 ($ cts.) | Penalty | Collections to First Monday in January 1940 ($ cts.) | Penalty | Delinquent on First Monday in January 1940 ($ cts.) | Penalty | Total Delinquent Tax and Penalty ($ cts.) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 54 | | | | | 708 | | | | | | | 708 | 2nd Half Paid / 1st Half Paid | OCT 31 1939 / MAY 18 1939 | $744 / 4017 | | 354 | | 354 | | | | | | |
| 46 | | | | | 603 | | | | | | | 603 | PAID IN FULL | Sept 28 1939 | 6108 | | | | 1744 | 52 | | | | | |
| 87 | | | | | 1141 | | | | | | | 1141 | PAID IN FULL | Sept 28 1939 | | | | | | | | | | | |
| 137 | | | | | 1797 | | | | | | | 1797 | 2nd Half Paid / 1st Half Paid | OCT 31 1939 / MAY 18 1939 | $945 / 4017 | | 899 | | 899 | | | | | | |
| 139 | | | | | 1823 | | | | | | | 1823 | 2nd Half Paid / 1st Half Paid | OCT 31 1939 / MAY 18 1939 | $943 / 4016 | | 911 | | 912 | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| 95 | | | | | 1246 | 55 | | | | | | 1301 | 2nd Half Paid / 1st Half Paid | OCT 2 1939 / JUN 7 1939 | $154 / 4017 | | 651 | | 650 | | | | | | |
| 95 | | | | | 1246 | 55 | | | | | | 1301 | PAID IN FULL | MAY 4 1939 | 3403 | | 1301 | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| 64 | | | | | 829 | | | | | | | 829 | 2nd Half Paid / 1st Half Paid | OCT 31 1939 / MAY 18 1939 | $947 / 4016 | | 420 | | 419 | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| 155 | | | | | 2033 | 90 | | | | | | 2123 | PAID IN FULL | JUL 10 1939 | 4715 | | | | 1803 | | Abated $3 | 73 | 1803 | | Paid |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| 872 | | | | | 11436 | 200 | | | | | | 11636 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.



Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres or Lots: Acres | Rs. | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements) | Structures & Improvements: True and Full Value of Buildings and other Structures | True and Full Value of Machinery Purchased Subject to Use Tax | Total True and Full Value of Lands (including all Structures, Improvements and Machinery | Assessed Value of Homesteads (up to amount of $1000) Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands (including all Structures, Improvements and Machinery | Equalized Values: 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | 100's | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | State of Minnesota | | ~~NE¼ of NE¼~~ Lot 3 | 5 | 140 | 30 | | | | | | | | | | | | | | | |
| 2 | " | | NW¼ of NE¼ " 4 | | | | | | | | | | | | | | | | | | |
| 3 | " | | ~~SW¼ of NE¼~~ " 5 | | | | | | | | | | | | | | | | | | |
| 4 | " | | ~~SE¼ of NE¼~~ " 6 | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | |
| 6 | " | | NE¼ of NW¼ | | | | | | | | | | | | | | | | | | |
| 7 | " | | NW¼ of NW¼ | | | | | | | | | | | | | | | | | | |
| 8 | " | | SW¼ of NW¼ | | | | | | | | | | | | | | | | | | |
| 9 | " | | SE¼ of NW¼ | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | " | | ~~NE¼ of SW¼~~ " 7 | | | | | | | | | | | | | | | | | | |
| 12 | " | | ~~NW¼ of SW¼~~ " 8 | | | | | | | | | | | | | | | | | | |
| 13 | " | | ~~SW¼ of SW¼~~ " 9 | | | | | | | | | | | | | | | | | | |
| 14 | Chas. Ellsworth & Sophye Green Hamrick | | ~~SE¼ of SW¼~~ " 10 | | | | 10.50 | Wy | 740 | | 159 | | | 159 | | 53 | 53 | | 53 | | SOLD FOR TAXES |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | | |
| 17 | | | NW¼ of SE¼ | | | | | | | | | | | | | | | | | | |
| 18 | | | SW¼ of SE¼ | | | | | | | | | | | | | | | | | | |
| 19 | | | SE¼ of SE¼ | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 10.50 | | | | 159 | | | 159 | | 53 | 53 ✓ | | 53 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 31.4 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to Five Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 53 | | | | | 695 | 6.31 | | | | | | 726 ✓ | | | | | | | | | | | 726 | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 53 | | | | | 695 | 6.31 | | | | | | 726 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.



Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres / NW) | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands (Inclusive of Structures and Improvements) | Structures & Improvements: True and Full Value of Buildings and other Structures | True and Full Value of Machinery (Method to Run Same) | Total True and Full Value of Lands (Including Improvements and Machinery) | Assessed Value of Homesteads not to exceed Class 3B | Assessed Value of Revaluation at 33⅓ per cent Class 3 | Total Assessed Value of Lands (Including all Structures, Improvements and Machinery) | Equalized Values: Total Assessed Value as Equalized by The Board of Review | Total Assessed Value as Equalized by Equalization Board | Total Assessed Value as Equalized by the County Commission | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | State of Minnesota | | NE ¼ of NE ¼ Lot #1 | 6 | 140 | 30 | | | | | | | | | | | | | | |
| 2 | Letha Eckey | | NW ¼ of NE ¼ " 7 | | | | 40 | 72 | Long | yes | 320 | 600 / 560 | | 920 / 880 | 184 / 164 | | 184 | | 184 | |
| 3 | State of Minnesota | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | |
| 4 | " | | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | Letha Kraty | | NE ¼ of NW ¼ " 3 | | | | 27 | 50 | Long | yes | 330 | 295 / 335 | | 595 / 665 | 119 / 110 | | 119 | | 119 | |
| 7 | Bob Thomas | | NW ¼ of NW ¼ " 6 | | | | 380 | " | | no | 60 | 700 | | 760 / 130 | | 44 / 40 | 40 | | 44 | SOLD FOR TAXES |
| 8 | State of Minnesota | | SW ¼ of NW ¼ " 5 | | | | | | | | | | | | | | | | | |
| 9 | " | | SE ¼ of NW ¼ " 4 | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | |
| 11 | " | | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | |
| 12 | " | | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | |
| 13 | Albert Thomas | | SW ¼ of SW ¼ | | | | 37 | 08 | Long | no | 225 | | | 225 | | 75 | 75 | | 25 | |
| 14 | Albert D. Schmitz | | SE ¼ of SW ¼ | | | | 39 | 70 | Long | yes | 270 | 340 | | 610 / 540 | 130 / 116 | | 130 | | 130 | |
| 15 | | | | | | | | | | | | | | | | | | | | |
| 16 | State of Minnesota | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | |
| 17 | Carl J. Jacobson | | NW ¼ of SE ¼ (Assessed to State of Minnesota for Taxes) | | | | 39 | 96 | Long | no | 240 | | | 240 | | 80 | 80 | | 80 | SOLD FOR TAXES |
| 18 | " | | SW ¼ of SE ¼ | | | | 40 | 62 | " | no | 240 | | | 240 | | 80 | 80 | | 80 | SOLD FOR TAXES |
| 19 | State of Minnesota | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 224 | 39 | | | 1650 | 1125 / 1350 | | 2775 / 3000 | 370 / 433 | 275 / 279 | 665 | | 712 | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.31 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | |
| 2 | 184 | | | | | 2413 | | | | | | | 2413 |
| 3 | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | 119 | | | | | 1560 | | | | | | | 1560 |
| 7 | 44 | | | | | 577 | 26 | | | | | | 603 |
| 8 | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | 75 | | | | | 984 | 44 | | | | | | 1028 |
| 14 | 130 | | | | | 1705 | | | | | | | 1705 |
| 15 | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | |
| 17 | 80 | | | | | 1049 | 46 | | | | | | 1095 |
| 18 | 80 | | | | | 1049 | 46 | | | | | | 1095 |
| 19 | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | |
| | 712 | | | | | 9337 | 162 | | | | | | 9499 |

| | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | |
| 2 | PAID IN FULL | AUG 9 - 1939 | 7702 | | | | 2413 | 60 ✓ | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | PAID IN FULL | SEP 27 1939 | $088 | | | | 1560 | 47 ✓ | | | | | |
| 7 | | | | | | | | | | | | | 603 |
| 8 | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | 2nd Half Paid | OCT 30 1939 | 5849 | | 514 ✓ | | 514 ✓ | | | | | | |
| | 1st Half Paid | JUN 29 1939 | 7357 | | | | | | | | | | |
| 14 | 2nd Half Paid | OCT 1 1939 | 5848 | | 853 ✓ | | 853 ✓ | | | | | | |
| | 1st Half Paid | JUN 10 1939 | 5333 | | | | | | | | | | |
| 15 | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | 1095 |
| 18 | | | | | | | | | | | | | 1095 |
| 19 | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

| Line | In Whose Name Assessed | To Whom Transferred | Subdivision | Sec. or Lot | Town or Block | Range | Acres | 100ths | School District | Indicate Homestead | True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | True and Full Value of Buildings and other Structures (Dollars) 420 | 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 $1000 at 20 per cent Class 3B (Dollars) | Assessed Value of Remainder at 33⅓ 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) | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | State of Minnesota | | NE ¼ of NE ¼ | 7 | 140 | 30 | | | | | | | | | | | | | | | |
| 2 | " | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 3 | " | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 4 | " | | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | |
| 6 | ~~State of Minn (Dept of Rural Credit)~~ | Albert H. Schmitz | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| 7 | Arthur E. Poland | | NW ¼ of NW ¼ | | | | 37 | 30 | Ung | no | 255 | 234 ~~195~~ | | 489 ~~420~~ | | 130 | 130 | | 163 | | SOLD FOR TAXES |
| 8 | H. W. Gallup | | SW ¼ of NW ¼ | | | | 37 | 30 | " | no | 192 | | | 192 | | 64 | 64 | | 64 | | SOLD FOR TAXES |
| 9 | State of Minn (Dept of Rural Credit) | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | " " | | NE ¼ of SW ¼ less Ry. R/Wy. | | | | | | | | | | | | | | | | | | |
| 12 | H. W. Gallup | | NW ¼ of SW ¼ " " " " | | | | 27 | 75 | " | no | 324 | | | 324 | | 108 | 108 | | 108 | | SOLD FOR TAXES |
| 13 | Otto & Ruth Hervig | | SW ¼ of SW ¼ | | | | 30 | 35 | Ung | no | 360 | 954 ~~745~~ | | 1314 ~~1155~~ | | 385 | 385 | | 438 | | |
| 14 | State of Minn (Dept of Rural Credit) | | SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | State of Minnesota | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 17 | " | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 18 | Joseph Buchwal & Jr. | | SW ¼ of SE ¼ | | | | 40 | | Ung. | no. | 240 | | | 240 | | 80 | 80 | | 80 | | |
| 19 | State of Minnesota | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 162 | 67 | | | 1371 | 990 / 1188 | | ~~2361~~ 2559 | | ~~787~~ 853 | 787 ✓ | | 853 | | |

| Line | District No. Rate 131.14 Mills (Dollars) | District No. Rate Mills (Dollars) | District No. Rate Mills (Dollars) | District No. Rate Mills (Dollars) | Assessed Valuation Non-Homestead (Dollars) | Rate and Tax Less Homestead Exemption ($ cts.) | State Tax on Non-Homestead 5.81 Mills ($ cts.) | Total General Tax ($ cts.) | Ditch No. ($ cts.) | Ditch No. ($ cts.) | ($ cts.) | ($ cts.) | Total Taxes ($ cts.) | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 ($ cts.) | June Settlement 1939 ($ cts.) | Penalty ($ cts.) | November Settlement 1939 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1940 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1940 ($ cts.) | Penalty ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | 163 | | | | | 21 38 | 95 | | | | | | 22 33 | | | | | | | | | | | 22 33 | | 24 71 |
| 8 | 64 | | | | | 8 39 | 37 | | | | | | 8 76 | | | | | | | | | | | 8 76 | | |
| 9 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | 108 | | | | | 14 16 | 63 | | | | | | 14 79 | | | | | | | | | | | 14 79 | | |
| 13 | 438 | | | | | 57 44 | 2 54 | | | | | | 59 98 ✓ | 2nd Half Paid / 1st Half Paid | AUG 15 1939 / JUN 16 1939 | 7734 / 6075 | | 30 00 ✓ | | 29 98 ✓ | | | | | | [illegible] |
| 14 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | 80 | | | | | 10 49 | 46 | | | | | | 10 95 ✓ | PAID IN FULL | MAY 18 1939 | 4072 | | 10 95 ✓ | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 853 | | | | | 111 86 | 4 95 | | | | | | 116 81 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads: up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

Cass County, Minnesota, for Taxes for the Year 1938.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | 10's | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & Improvements: True and Full Value of Buildings and Other Structures | True and Full Value of Machinery Personally Attached to Real Estate | Total True and Full Value of Lands, Structures, Improvements and Machinery | Assessed Value of Homesteads up to Equal Class 3B | Assessed Value of Homesteads at 20 Per cent Class 3 | Assessed Value of Remainder at 33⅓ Per cent Class 3 | Total Assessed Value of Lands including all Structures, Improvements and Machinery | Equalized Values: Total Assessed Value of Lands Equalized by the Board of Review | Total Assessed Value as Equalized by the Minnesota Tax Commission | SOLD FOR TAXES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | | | NE¼ of NE¼ | 8 | 140 | 30 | | | | | | | | | | | | | | | |
| 2 | | | NW¼ of NE¼ | | | | | | | | | | | | | | | | | | |
| 3 | | | SW¼ of NE¼ | | | | | | | | | | | | | | | | | | |
| 4 | | | SE¼ of NE¼ | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | |
| 6 | Chas. D. Adams & Sophy & Susan Hanich | | ~~NE¼ of NW¼~~ Lot 7 | | 32 | 10 | Hwy | 720 | | | 321 | | | 321 | | 107 | 107 | | 107 | | SOLD FOR TAXES |
| 7 | Fred C. & Minnie Schweikert | | NW¼ of NW¼ | | 40 | | Hwy | no | | | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 8 | " " | | SW¼ of NW¼ | | 40 | | Hwy | no | | | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 9 | Grant D. Palmer, Frank M. Kiser & Rolla S. Stauffer | | ~~SE¼ of NW¼~~ " " | | 32 | 80 | " | no | | | 297 | | | 297 | | 99 | 99 | | 99 | | |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | Emma Shrader | | NE¼ of SW¼ | | 40 | | Hwy | yes | | | 280 | | | 280 | | 56 | 56 | | 56 | | SOLD FOR TAXES |
| 12 | " | | NW¼ of SW¼ | | 40 | | " | " | | | 280 | 19 60 | | ~~470~~ | | 94 ~~88~~ | 88 | | 94 | | SOLD FOR TAXES |
| 13 | State of Minnesota | | SW¼ of SW¼ | | | | | | | | | | | | | | | | | | |
| 14 | Esther Ruth Brennan | | SE¼ of SW¼ (less 4 acres) | | 36 | | " | no | | | 216 | | | 216 | | 72 | 72 | | 72 | | SOLD FOR TAXES |
| 15 | ~~Sophy & Susan Hanich & Chas. D. Adams~~ | | N. 4 acres of Lot 4 | | 9 | | Hwy | no | | | 180 | | | 180 | | 60 | 60 | | 60 | | SOLD FOR TAXES |
| 16 | Helen L. Sheldon | | ~~NE¼ of SE¼~~ Lot 4 (less 9 acres) | | 40 | | " | yes | | | 240 | | 4 | 240 | | | 48 | | 48 | | SOLD FOR TAXES |
| 17 | E. J. & Bertha Carpenter | | ~~NW¼ of SE¼~~ Lot 3 | | 56 | 50 | " | no | | | 504 | | | 504 | | 168 | 168 | | 168 | | SOLD FOR TAXES |
| 18 | Esther Ruth Brennan | | SW¼ of SE¼ | | 40 | | " | no | | | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 19 | Helen L. Sheldon | | SE¼ of SE¼ | | 40 | | " | yes | | | 360 | 18 ~~20~~ | | ~~480~~ | 96 ~~48~~ | | 96 | | 96 | | SOLD FOR TAXES |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | 477 | 40 | | | | | 3281 | 260 ~~254~~ 317 | | ~~3541~~ 3593 | ~~254~~ 294 | 707 | 991 | | 1001 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Amount Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 | May Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 107 | | | | | 1403 | .62 | | | | | | 1465 | ✓ | | | | | | | | | | | 1465 | | |
| 7 | 67 | | | | | 879 | 39 | | | | | | 918 | | | | | | | | | | | | 918 | | |
| 8 | 67 | | | | | 879 | 39 | | | | | | 918 | | | | | | | | | | | | 918 | | |
| 9 | 99 | | | | | 1298 | 58 | | | | | | 1356 | | 2nd Half Paid | NOV 5 - 1939 | 9668 | | 678 ✓ | | 678 ✓ | | | | | | |
| 10 | | | | | | | | | | | | | | | 1st Half Paid | JUN 27 1939 | 6707 | | | | | | | | | | |
| 11 | 56 | | | | | 734 | | | | | | | 734 | | | | | | | | | | | | 734 | | 818 |
| 12 | 94 | | | | | 1233 | | | | | | | 1233 | | | | | | | | | | | | 1233 | | 1265 |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 72 | | | | | 944 | 42 | | | | | | 986 | ✓ | PAID IN FULL | NOV 9 1939 | 10033 | | | | 986 ✓ | | | | | | |
| 15 | 60 | | | | | 787 | 35 | | | | | | 822 | ✓ | | | | | | | | | | | 822 | | |
| 16 | 48 | | | | | 629 | | | | | | | 629 | ✓ | | | | | | | | | | | 629 | | |
| 17 | 168 | | | | | 2203 | 98 | | | | | | 2301 | ✓ | | | | | | | | | | | 2301 | | 2364 |
| 18 | 67 | | | | | 878 | 39 | | | | | | 917 | ✓ | PAID IN FULL | NOV 9 1939 | 10033 | | | | 917 ✓ | | | | | | |
| 19 | 96 | | | | | 1259 | | | | | | | 1259 | | | | | | | | | | | | 1259 | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1001 | | | | | 13126 | 412 | | | | | | 13538 | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Deward of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.



Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town. or Block | Range | Number of Acres of Land | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements | Structures & Improvements: True and Full Value of Buildings and other Structures | True and Full Value of Machinery Not Assessable as Real Estate | Total True and Full Value of Lands Including all Structures, Improvements and Machinery | Assessed Value of Homestead up to forty acres Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery | Total Assessed Value as Equalized by the County Board | Total Assessed Value as Equalized by the Board of Review | Total Assessed Value as Equalized by the Minnesota Tax Commission | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres 100's | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | Earnest L. (Kate) & Mina J. Cadotte (Lot 1) | | NE ¼ of NE ¼ | 9 | 140 | 30 | 40 | Unorg | No | 360 | 1037 / 1397 | | 1397 / 1757 | | 464 / 464 | 464 | | 464 | | |
| 2 | " | | ~~NW ¼ of NE ¼~~ Lot 1 | | | | 35 | " | no | 384 | | | 384 | | 128 | 128 | | 128 | | |
| 3 | Edd. P. Steele | | SW ¼ of NE ¼ | | | | 40 | " | no | 283 | | | 283 | | 94 | 94 | | 94 | | |
| 4 | " | | SE ¼ of NE ¼ | | | | 40 | " | no | 360 | | | 360 | | 120 | 120 | | 120 | | |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | Robert Nichols Jr. | | ~~N E ¼ of NW ¼~~ Lot 5 | | | | 23.70 | Unorg | no | 237 | | | 237 | | 79 | 79 | | 79 | | SOLD FOR TAXES |
| 7 | Sophia Swanson Munch & Chas. E. Munch | | ~~NW ¼ of NW ¼~~ . 3 | | | | 97.50 | Unorg | no | 375 | | | 375 | | 125 | 125 | | 125 | | SOLD FOR TAXES |
| 8 | | | ~~S W ¼ of NW ¼~~ | | | | | | | | | | | | | | | | | |
| 9 | Robert Nichols Jr. | | SE ¼ of NW ¼ | | | | 40 | Unorg | no | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 10 | | | | | | | | | | | | | | | | | | | | |
| 11 | Clearwater State Bank (Opal Smalley) | | N E ¼ of SW ¼ | | | | 40 | Unorg | yes | 200 | | | 200 | 40 | | 40 | | 40 | | |
| 12 | " " | | NW ¼ of SW ¼ | | | | 40 | " | " | 240 | 174 / 40 | | 414 / 280 | 83 / 28 | | 77 | | 83 | | |
| 13 | " (Ewart Hanson) | (Dorothy Hanson) | S W ¼ of SW ¼ | | | | 40 | " | yes | 240 | 120 | | 360 / 240 | 72 / 48 | | 68 | | 72 | | |
| 14 | " " | | ~~S E ¼ of SW ¼~~ Lot 4 | | | | 35.60 | " | yes | 210 | | | 210 | 42 | | 42 | | 42 | | |
| 15 | | | | | | | | | | | | | | | | | | | | |
| 16 | C. Louise Hanson | | NE ¼ of SE ¼ | | | | 40 | " | no | 360 | | | 360 | | 120 | 120 | | 120 | | |
| 17 | | | NW ¼ of SE ¼ | | | | 40 | " | no | 240 | | | 240 | | 80 | 80 | | 80 | | |
| 18 | " | | ~~S W ¼ of S E ¼~~ Lot 5 | | | | 21.10 | " | no | 126 | | | 126 | | 42 | 42 | | 42 | | |
| 19 | " | | ~~S E ¼ of S E ¼~~ . 6 | | | | 39.75 | " | no | 279 | 180 | | 459 | | 153 / 153 | 153 | | 153 | | |
| 20 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 557.15 | | | 4094 | 1359 / 1511 | | 5453 / 5605 | 237 | 1406 / 1474 | 1633 | | 1711 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.81 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1941 Mills | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | 466 | | | | | 611 | 27 | | | | | | 638 | x | PAID IN FULL | JUL 1 0 1939 | | | | | | | | | | |
| 2 | 128 | | | | | 167 | 94 | | | | | | 175 | 3 | PAID IN FULL | JUL 1 0 1939 | | | | | | Abated it 1397 / 1757 | | 359 / 359 | | #679 |
| 3 | 94 | | | | | 123 | 55 | | | | | | 128 | 8 | PAID IN FULL | JUL 1 0 1939 | 7215 | | | 97 43 | ✓ | " | | 94 / 188 | | |
| 4 | 120 | | | | | 157 | 70 | | | | | | 164 | 4 | PAID IN FULL | JUL 1 0 1939 | | | | | | " | | 120 / 240 | | 13.02 Abated |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | 237 / 477 | | |
| 6 | 79 | | | | | 103 | 46 | | | | | | 108 | 2 | | | | | | | | | | 108 ✓ | | |
| 7 | 125 | | | | | 163 | 73 | | | | | | 171 | 2 | | | | | | | | | | 171 ✓ | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | 67 | | | | | 87 | 39 | | | | | | 91 | 8 | | | | | | | | | | 91 | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 40 | | | | | 52 | 50 | | | | | | 52 | 5 | 2nd Half Paid / 1st Half Paid | SEP 5 1939 / MAY 22 1939 | 7339 | | | | | | | | | |
| 12 | 83 | | | | | 108 | 8 | | | | | | 108 | 8 | 2nd Half Paid / 1st Half Paid | SEP 5 1939 / MAY 22 1939 | 7343 | | 8 13 | 8 00 | ✓ | | | | | |
| 13 | 72 | | | | | 94 | 4 | | | | | | 94 | 4 | PAID IN FULL | MAY 26 1939 | 7345 | | 1 72 | | ✓ | | | | | |
| 14 | 42 | | | | | 55 | 1 | | | | | | 55 | 1 | PAID IN FULL | MAY 26 1939 | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | 120 | | | | | 157 | 4 | | | | | | 164 | 4 | 2nd Half Paid / 1st Half Paid | DEC 2 1 1939 / JUN 22 1939 | | | | | | | | | | |
| 17 | 80 | | | | | 104 | 9 | | | | | | 107 | 5 | 2nd Half Paid / 1st Half Paid | DEC 2 1 1939 / JUN 22 1939 | 10492 / 10440 | | 2 70 | 4 46 | ✓ | Abated it 1023 / 1534 | | 511 / 511 | | |
| 18 | 42 | | | | | 55 | 2 | | | | | | 57 | 5 | 2nd Half Paid / 1st Half Paid | DEC 2 1 1939 / JUN 22 1939 | | | | | | " | | 63 / 126 | | 6.61 |
| 19 | 153 | | | | | 200 | 6 | | | | | | 207 | 5 | 2nd Half Paid / 1st Half Paid | DEC 2 1 1939 / JUN 22 1939 | | | | | | " | | 153 / 306 | | 22.18 |
| 20 | | | | | | | | | | | | | | | | | | | | | | " | | 153 / 306 | | 22.18 |
| | 1711 | | | | | 2243 | 9 | 85 7 | | | | | 2329 | 6 | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | No. | No. School District | Indicate House Moved | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & Improvements: True and Full Value of Dwellings and other Structures | True and Full Value of Machinery Permanently Attached to Real Estate | Total True and Full Value of Lands, Lots, Dwellings, all Structures, Improvements and Machinery | Assessed Value of Homesteads up to $1000 at 20 per cent, Class 3B | Assessed Value of Remainder at 33⅓ per cent, Class 3 | Total Assessed Value of Lands including all Structures, Improvements and Machinery | Equalized Values: Total Assessed Value of Lands 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| | Claude L. Taylor | | N. 70 acres of Lot 1 | | | | | | | | | | | | | | | | | | |
| 1 | | | ~~NE ¼ of NE ¼~~ | 15 | 140 | 30 | 20 | | 4 | no | 120 | | | 120 | 40 | 40 | 40 | | 40 | | |
| 2 | Edw. & Margaret L. Carlson | | NW ¼ of NE ¼ Lot 4 | | | | 47.75 | | " | no | 378 | 69 / 546 | | 1047 / 1254 | | 348 / 318 | 318 | | 356 | | |
| 3 | | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 4 | | | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| | Robert London | | So. 40.70 acres of Lot 1 | | | | 40.70 | | " | no | 324 | 61 / 54 | | 385 / 378 | | 128 / 126 | 126 | | 128 | | SOLD FOR TAXES |
| | Harold B. & Emma E. Cole | | ~~NE ¼ of NW ¼~~ Lot 3 | | | | 33.75 | | " | yes | 145 | | | 145 | 39 | | 39 | | 39 | | |
| " | " | | NW ¼ of NW ¼ | | | | 40 | | " | " | 240 | | | 240 | 48 | | 48 | | 48 | | |
| " | " | | ~~SW ¼ of NW ¼~~ " 4 | | | | 31.10 | | " | " | 250 | 60 / 550 | | 310 / 800 | 188 | 1.66 | 166 | | 188 | | |
| | | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | Martin Hanson | Mrs Celeana Hanson | ~~NE ¼ of SW ¼~~ " 5 | | | | 45 | | " | yes | 495 | 48 / 400 | | 543 / 895 | 179 | 1.79 | 179 | | 195 | | |
| | | | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| " | | Mrs Celeana Hanson | SW ¼ of SW ¼ | | | | 39 | | " | yes | 240 | | | 240 | 48 | | 48 | | 48 | | |
| | Carl Hanson | | ~~SE ¼ of SW ¼~~ " 6 | | | | 26.95 | | | | 165 | 15 / 130 | | 180 / 295 | 59 | 1.59 | 59 | | 64 | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | ~~NE ¼ of SE ¼~~ Lot 9 | | | | | | | | | | | | | | | | | | |
| | | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| " | | | ~~SW ¼ of SE ¼~~ " 7 | | | | | | | | | | | | | | | | | | |
| " | | | ~~SE ¼ of SE ¼~~ " 8 | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 372.75 | | | | 2437 | 110 / 201 | | 414 / 448 | 527 / 587 | 4.85 / 5.24 | 1028 | | 1106 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | 40 | | | | | 525 | 23 | | | | | | 548 | PAID IN FULL | JUN 19 1939 | | | | | | | | | | | |
| 2 | 356 | | | | | 4668 | 207 | | | | | | 4875 | 2nd Half Paid / 1st Half Paid | NOV 27 1939 / JUN 21 1939 | 6330 / 6116 / 6205 | | 548 ✓ / 2438 ✓ | | 2438 ✓ | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 128 | | | | | 1678 | 74 | | | | | | 1752 | PAID IN FULL | NOV 7 1939 | 9610 | | | | 1752 ✓ | | | | | | 4.44 |
| 6 | 39 | | | | | 511 | | | | | | | 511 | 2nd Half Paid / 1st Half Paid | OCT 28 1939 / MAY 26 1939 | | | | | | | | | | | |
| 7 | 48 | | | | | 629 | | | | | | | 629 | 2nd Half Paid / 1st Half Paid | OCT 28 1939 / MAY 26 1939 | 8103 / 8239 | | 1805 ✓ | | 1800 ✓ | | | | | | |
| 8 | 188 | | | | | 2465 | | | | | | | 2465 | 2nd Half Paid / 1st Half Paid | OCT 28 1939 / MAY 26 1939 | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 195 | | | | | 2557 | | | | | | | 2557 | 2nd Half Paid / 1st Half Paid | OCT 28 1939 / MAY 26 1939 | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | 9305 | | | | | | | | | | |
| 13 | 48 | | | | | 629 | | | | | | | 629 | 2nd Half Paid / 1st Half Paid | OCT 28 1939 / MAY 26 1939 | 9620 / 9307 | | 2013 ✓ | | 1593 ✓ | | | | | | |
| 14 | 64 | | | | | 839 | | | | | | | 839 | 2nd Half Paid / 1st Half Paid | OCT 28 1939 / MAY 26 1939 | | | | | 4.19 ✓ | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 11.06 | | | | | 14501 | 304 | | | | | | 14805 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.



| | IN WHOSE NAME ASSESSED | TO WHOM TRANSFERRED | DESCRIPTION OF PROPERTY: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | Inc. | No. School District | Indicate House Stand | ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of Lands Including Improvements and other Structures | True and Full Value of Structures Not Included in Land Estate | Total True and Full Value of Lands Including all Structures, Improvements and Machinery | Assessed Value of Homesteads up to Assessed as per cent Class 3B | Assessed Value of Non-Homesteads at 33⅓ per cent Class 3 | EQUALIZED VALUES: Total Assessed Value of Lands Including all Structures, Improvements 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 | SOLD FOR TAXES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | State of Minnesota | | NE ¼ of NE ¼ | 11 | 140 | 30 | | | | | | | | | | | | | | | |
| 2 | " | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 3 | " | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 4 | L. J. Nemenz & N. E. Lewis | | SE ¼ of NE ¼ | | | | 40 | Ung | No | | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 5 | | | | | | | | | | | | | | | | | | | | | |
| 6 | State of Minnesota | | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| 7 | " | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| 8 | " | | ~~SW ¼ of NW ¼~~ Lot 1 | | | | | | | | | | | | | | | | | | |
| 9 | " | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | " | | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| 12 | " | | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| 13 | L. J. Nemenz & N. E. Lewis | | SW ¼ of SW ¼ | | | | 40 | Ung | No | | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 14 | " " | | SE ¼ of SW ¼ | | | | 40 | Ung | No | | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | State of Minnesota | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 17 | " | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 18 | L. J. Nemenz & N. E. Lewis | | SW ¼ of SE ¼ | | | | 40 | Ung | No | | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES |
| 19 | Chas. J. Petersen | | SE ¼ of SE ¼ | | | | 40 | " | yes | | 260 | ~~175~~ | | ~~235~~ 275 | ~~58~~ 58 | | 58 | | 58 | | |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 200 | | | | 1004 | ~~175~~ 90 | | ~~1179~~ 1094 | ~~58~~ 58 | 268 | 333 | | 626 326 | | |

| | VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate 13.14 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.81 Mills | TOTAL GENERAL TAX | SPECIAL TAXES: Ditch No. ..... | Ditch No. ..... | | | TOTAL TAXES | | PAID | WHEN PAID | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 67 | | | | | 879 | 39 | | | | | | 918 | 14 | | | | | | | | | | | 918 | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | 67 | | | | | 879 | 39 | | | | | | 918 | 14 | | | | | | | | | | | 918 | | |
| 14 | 67 | | | | | 879 | 39 | | | | | | 918 | 14 | | | | | | | | | | | 918 | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | 67 | | | | | 879 | 39 | | | | | | 918 | 14 | | | | | | | | | | | 918 | | |
| 19 | 58 | | | | | 761 | | | | | | | 761 | | PAID IN FULL | MAY 3 1939 | 4481 | | 761 | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 326 | | | | | 4277 | 156 | | | | | | 4433 | | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value: Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

| | | | DESCRIPTION OF PROPERTY | | | | | ASSESSOR'S VALUATION | | | | | | EQUALIZED VALUES | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | IN WHOSE NAME ASSESSED | TO WHOM TRANSFERRED | | SUBDIVISION | Sec. or Lot | Town or Block | Range | Number of Acres of Land | No. School District | Indicate Homestead | True and Full Value of Lands Including all Structures and Improvements | True and Full Value of Structures and Improvements | True and Full Value of Machinery Not Attached to Real Estate | Total True and Full Value of Lands Including all Structures, Improvements and Machinery | Assessed Value of Homestead up to $1000 at 20 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands Including all Structures, Improvements 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 | SOLD FOR TAXES |
| | | | | | | | Acres | IW's | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | | | NE ¼ of NE ¼ | | 12 | 140 | 30 | | | | | | | | | | | | | | |
| 2 | | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 3 | | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 4 | | | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 5 | Ethelwyn Rattner | | Lot 1 | | | | 47.55 | Hwy | no. | | 471 | | | 471 | 157 | 157 | 157 | | 157 | | |
| 6 | | | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| 7 | A.R. Mason | | ~~NW ¼ of NW ¼~~ Lot 7 | | | | 14.25 | Hwy | no | | 120 | | | 120 | | 40 | 40 | | 40 | | SOLD FOR TAXES |
| 8 | State of Minnesota | | ~~SW ¼ of NW ¼~~ " 8 | | | | | | | | | | | | | | | | | | |
| 9 | Emma Spencer | | ~~SE ¼ of NW ¼~~ " 4 | | | | 17.95 | Hwy | no | | 300 | 61 51 | | 361 351 | | 120 117 | 117 | | 120 | | |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| 12 | John O. Swenson | | ~~NW ¼ of SW ¼~~ Lot 5 | | | | 47.25 | " | no | | 564 | | | 564 | | 188 | 188 | | 188 | | |
| 13 | State of Minnesota | | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| 14 | Ora Marsden | 11-11-Jun-31 | ~~SE ¼ of SW ¼~~ " 6 | | | | 24.25 | Hwy | yes | | 340 | 318 310 | | 658 650 | 116 | 106 | 106 | | 116 | | SOLD FOR TAXES |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 17 | | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 18 | | | SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 19 | | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 158.75 | | | | 1745 | 391 349 | | 2036 2094 | 116 116 | 507 505 | 608 | | 621 | | |

## Cass County, Minnesota, for Taxes for the Year 1938.



| | VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION | | | | | | | | | | | SPECIAL TAXES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | | | | | | | | Ditch No. ..... | Ditch No. ..... | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 13.14 Mills | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. | $ | cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 157 | | | | | 2059 | 91 | | | | | | | | | | | | | 2150 | 65 | 1st Half Paid | MAY 31 1939 | 4686 | | | 1075 | | | | | | | | | | 1075 | | 1130 |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | 40 | | | | | 526 | 23 | | | | | | | | | | | | | 549 | | | | | | | | | | | | | | | | | 549 | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | 120 | | | | | 1574 | 70 | | | | | | | | | | | | | 1644 | 70 | 2nd Half Paid | OCT 6 - 1939 MAY 17 1939 | 8216 3732 | | | 822 | | 822 | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | 188 | | | | | 2465 | 109 | | | | | | | | | | | | | 2574 | 42 | 2nd Half Paid 1st Half Paid | OCT 25 1938 JUN 12 1939 | 9237 5894 | | | 1287 | | 1287 | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 116 | | | | | 1521 | | | | | | | | | | | | | | 1521 | | | | | | | | | | | | | | | | | 1521 | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 621 | | | | | 8145 | 293 | | | | | | | | | | | | | 8438 | | | | | | | | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3



| | | Description of Property (Section, Town, Range, Lot, Block, Subdivision) | Number of Acres of Land (Acres, Rds) | No. School District | Indicate House stead | Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements | Structures & Improvements: True and Full Value of all Improvements and other Structures | Total True and Full Value of Lands Including all Structures, Improvements and Machinery | Assessed Value of Homesteads up to assessed 20 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Equalized Values: Assessed Value of Lands Including all Structures, Improvements 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| | 1 | ~~N.E ¼ of N E ¼~~ | 18 140.30 | | | | | | | | | | | | |
| | 2 | N W ¼ of N E ¼ | | | | | | | | | | | | | |
| | 3 | S W ¼ of N E ¼ | | | | | | | | | | | | | |
| | 4 | S E ¼ of N E ¼ | | | | | | | | | | | | | |
| | 5 | | | | | | | | | | | | | | |
| Ursula Morrison / W. W. Merritt | 6 | ~~N E ¼ of N W ¼~~ Lot 1 | 73.50 | Twp | yes | 275 | | 275 | 55 | | 55 | | 55 | | SOLD FOR TAXES |
| Edw. Webber | 7 | N W ¼ of N W ¼ | 40 | Twp | no | 240 | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| R. S. Forbes | 8 | S W ¼ of N W ¼ | 40 | Twp | yes | 320 | 288 / 270 | 608 / 360 | 177 / 117 | | 118 | | 122 | | SOLD FOR TAXES |
| State of Minnesota | 9 | ~~S E ¼ of N W ¼~~ Park of Lot 1 | | | | | | | | | | | | | SOLD FOR TAXES |
| Hattie Born | 10 | Park of Lot 1 | 16.30 | " | no | 198 | | 198 | | 66 | 66 | | 66 | | SOLD FOR TAXES |
| Clarence E. Sucher | 11 | N E ¼ of S W ¼ | 40 | " | no | 240 | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| Wm. Donaldson | 12 | N W ¼ of S W ¼ | 40 | Twp | yes | 280 | | 280 | 56 | | 56 | | 56 | | |
| " | 13 | S W ¼ of S W ¼ | 40 | " | " | 360 | | 360 | 72 | | 72 | | 72 | | |
| Geo. St. Duncan | 14 | S E ¼ of S W ¼ | 40 | " | no | 240 | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| | 15 | | | | | | | | | | | | | | |
| Emma M. Preston | 16 | ~~N E ¼ of S E ¼~~ Lot 4 | 47.30 | " | no | 423 | | 423 | | 141 | 141 | | 141 | | |
| " | 17 | ~~N W ¼ of S E ¼~~ " 3 | 57.85 | " | " | 459 | | 459 | | 153 | 153 | | 153 | | |
| | 18 | ~~S W ¼ of S E ¼~~ | | | | | | | | | | | | | |
| " | 19 | S E ¼ of S E ¼ | 40 | | | 240 | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| | 20 | | | | | | | | | | | | | | |
| | | | 418.95 | | | 3275 | 275 / 288 | 3515 / 3563 | 242 / 225 | 660 | 975 ✓ | | 985 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | 55 | | | | | 721 | | | | | | | 721 |
| 7 | 80 | | | | | 1049 | 46 | | | | | | 1095 |
| 8 | 122 | | | | | 1600 | | | | | | | 1600 |
| 9 | | | | | | | | | | | | | |
| 10 | 66 | | | | | 865 | 38 | | | | | | 903 |
| 11 | 80 | | | | | 1049 | 46 | | | | | | 1095 |
| 12 | 56 | | | | | 734 | | | | | | | 734 |
| 13 | 72 | | | | | 944 | | | | | | | 944 |
| 14 | 80 | | | | | 1049 | 46 | | | | | | 1095 |
| 15 | | | | | | | | | | | | | |
| 16 | 141 | | | | | 1849 | 82 | | | | | | 1931 |
| 17 | 153 | | | | | 2006 | 89 | | | | | | 2095 |
| 18 | | | | | | | | | | | | | |
| 19 | 80 | | | | | 1049 | 46 | | | | | | 1095 |
| 20 | | | | | | | | | | | | | |
| | 985 | | | | | 12915 | 393 | | | | | | 13308 |

| | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | 721 | | |
| 7 | | | | | | | | | | | 1095 | | |
| 8 | Paid 1/2 Half Paid | AUG 8 - 1939 | 7185 | | | | 8.00 | 40 ✓ | | | 8.00 | | |
| 9 | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | 903 | | |
| 11 | PAID IN FULL | Oct. 27 1939 | 10370 | | | | | | 1095 | 88 | ~~1095~~ | ~~1095~~ | |
| 12 | PAID IN FULL | FEB 8 1939 | 812 | 14.78 ✓ | | | | | | | | | |
| 13 | PAID IN FULL | FEB 8 1939 | | | | | | | | | | | |
| 14 | PAID IN FULL | OCT 26 1939 | 9986 | | | | 10.95 | 38 ✓ | | | | | |
| 15 | | | | | | | | | | | | | |
| 16 | PAID IN FULL | MAR 9 1939 | 2119 | 40.26 ✓ | | | | ~~77~~ | | | | | |
| 17 | PAID IN FULL | MAR 9 1939 | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | 10.95 | | |
| 20 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town. or Block | Range | Number of Acres of Land (Acres 100's) | No. School District | Inflate Homestead | Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements) | Structures & Improvements: True and Full Value of Buildings and other Structures | True and Full Value of Machinery Per manently Attached to Real Estate | Total True and Full Value of Lands, Buildings, Structures, Improvements and Machinery | Assessed Value of Homestead up to $4000 at 20 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Equalized Values: 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 | Sold for Taxes | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 7.5 Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | State of Minnesota | | NE ¼ of NE ¼ | | | | 44.40 | | Ung | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | " | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | " | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | N. S. Parker | | SE ¼ of NE ¼ | | | | 40 | | Ung | yes | 270 | | | 270 | 48 | | 78 | | 48 | | 48 | | | | | 629 | | | | | | | 629 | Paid | 1 1640 Sel R 0.73 | | | | | 315 | 16 | | | 314 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1st Half Paid | AUG 8 - 1939 | 7.23 | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | State of Minnesota | | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | " | | SW ¼ of NW ¼ Lot 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Grace B. Merritt | | ~~SE ¼ of NW ¼~~ | | | | 39 | | " | no | 273 | | | 273 | | 91 | 91 | | 91 | | 91 | | | | | 1193 | 53 | | | | | | 1246 | 2nd Half Paid | OCT 9 - 1939 | $29.8 | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1st Half Paid | MAY 22 1939 | 46.18 | | | 0.73 | | 623 | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | " | | ~~NE ¼ of SW ¼~~ " 3 | | | | 29.75 | " | " | | 210 | | | 210 | | 70 | 70 | | 70 | | 70 | | | | | 918 | 41 | | | | | | 959 | 2nd Half Paid | OCT 9 - 1939 | $50.8 | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1st Half Paid | MAY 22 1939 | 48.18 | | | 4.80 | | 479 | | | | | |
| 12 | ~~State of Minn. Dept. of Conservation~~ (Nelson) | | ~~NW ¼ of SW ¼~~ " 4 | | | | 76 | | Ung | yes | 145 | | | 145 | 29 | | 29 | | 29 | | 29 | | | | | 380 | | | | | | | 380 | 1st Half Paid | JUN 22 1939 | 6.44 | | | 7.50 | | | | | 784 | | |
| 13 | " | " | SW ¼ of SW ¼ | | | | 40 | " | yes | | 330 | 130 | | 460 | 88 | 84 | 84 | | 88 | | 88 | | | | | 1154 | | | | | | | 1154 | 1st Half Paid | JUN 22 1939 | | | | | | | | | | | |
| 14 | Grace B. Merritt | | SE ¼ of SW ¼ | | | | 40 | " | no | | 240 | | | 240 | | 80 | 80 | | 80 | | 80 | | | | | 1049 | 46 | | | | | | 1095 | 2nd Half Paid | OCT 9 - 1939 | $57.8 | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1st Half Paid | MAY 22 1939 | 46.18 | | | 5.47 | | 548 | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | Wm. Donaldson | | NE ¼ of SE ¼ | | | | 40 | | Ung | yes | 320 | | | 320 | 64 | | 64 | | 64 | | 64 | | | | | 839 | | | | | | | 839 | PAID IN FULL | FEB 9 1939 | $12 | 8.39 | | | | | | | | | |
| 17 | Grace B. Merritt | | NW ¼ of SE ¼ | | | | 40 | " | " | no | 240 | | | 240 | | 80 | 80 | | 80 | | 80 | | | | | 1049 | 46 | | | | | | 1095 | 2nd Half Paid | OCT 9 - 1939 | $50.8 | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1st Half Paid | MAY 22 1939 | 46.18 | | | | | 10.95 | | | | | |
| 18 | " | " | SW ¼ of SE ¼ | | | | 40 | " | " | no | 240 | | | 240 | | 80 | 80 | | 80 | | 80 | | | | | 1049 | 46 | | | | | | 1095 | 2nd Half Paid | MAY 22 1939 | | | | 10.95 | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1st Half Paid | | | | | | | | | | | | |
| 19 | Wm. Donaldson | | SE ¼ of SE ¼ | | | | 40 | | Ung | yes | 480 | 880 | | 1360 | 272 | 334 | 334 | | 262 | | 262 | | | | | 3436 | | | | | | | 3436 | PAID IN FULL | OCT 9 - 1939 | $12 | 34.36 | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | FEB 9 1939 | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 874.75 | | | | 2708 | 290 | | 3498 | 485 | 401 | 860 | ✓ | 892 | | 892 | | | | | 16996 | 232 | | | | | | 11928 | | | | | | | | | | | | | | |
| | | | | | | | | | | | | 448 | | 3656 | 441 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Township of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.



Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres 100's) | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars) | True and Full Value of Business Personal assessed to Real Estate (Dollars) | Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars) | Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars) | Total Assessed Value of Lands, Including all Structures, Improvements and Machinery (Dollars) | Equalized Values: 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) | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | State of Minnesota | | NE¼ of NE¼ | 15 | 140 | 30 | | Wg | | | | | | | | | | | | |
| 2 | " | | NW¼ of NE¼ | | | | | | | | | | | | | | | | | |
| 3 | " | | SW¼ of NE¼ | | | | | | | | | | | | | | | | | |
| 4 | ~~Thos Speed~~ | R.A. Carrel | SE¼ of NE¼ Lot 1 | | | | 32.60 | | no | 165 | | | 165 | | 55 | 55 | | 55 | | |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | State of Minnesota | | NE¼ of NW¼ | | | | | | | | | | | | | | | | | |
| 7 | " | | NW¼ of NW¼ | | | | | | | | | | | | | | | | | |
| 8 | Albert J. Willard | Ole Nelson | SW¼ of NW¼ | | | | 40 | Wg | yes | 280 | 216 240 | | 496 520 | 99 88 | 12 | 99 | | 99 | | SOLD FOR TAXES |
| 9 | " | " " | SE¼ of NW¼ | | | | 40 | " | " | 240 | | | 240 | 48 | | 48 | | 48 | | SOLD FOR TAXES |
| 10 | | | | | | | | | | | | | | | | | | | | |
| 11 | Chas A. Mantz | | NE¼ of SW¼ | | | | 40 | Wg | no | 321 | 540 | | 861 | | 132 107 | 127 | | 131 | | SOLD FOR TAXES |
| 12 | ~~State of Minn. Dept of Public Welf.~~ | Lee Bryan Stern | NW¼ of SW¼ | | | | 40 | " | " | 240 | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| 13 | " | " " | SW¼ of SW¼ | | | | 40 | " | " | 330 | 1444 370 | | 1774 700 | | 330 230 | 230 | | 254 | | SOLD FOR TAXES |
| 14 | " | " " | SE¼ of SW¼ | | | | 40 | " | " | 321 | | | 321 | | 107 | 107 | | 107 | | SOLD FOR TAXES |
| 15 | | | | | | | | | | | | | | | | | | | | |
| 16 | R.B. Carrel | | ~~NE¼ of SE¼~~ Lot 1 | | | | 36.50 | " | yes | 220 | 60 20 | | 280 280 | 54 | | 54 | | 56 | | |
| 17 | State of Minnesota | | NW¼ of SE¼ | | | | | | | | | | | | | | | | | |
| 18 | Thos Oblland | | SW¼ of SE¼ | | | | 40 | " | yes | 320 | 150 150 | | 470 470 | 108 | | 94 | | 100 | | |
| 19 | Gerald or Hazel Sycks | | SE¼ of SE¼ | | | | 40 | " | yes | 440 | | | 440 | 88 | | 88 | | 88 | | SOLD FOR TAXES |
| 20 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 390.10 | | | 2867 | 840 977 | | 3707 3844 | 375 391 | 597 627 | 975 | | 1018 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. 13.14 Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 55.81 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 55 | | | | | 721 | 32 | | | | | | 753 | PAID IN FULL | MAY 22 1939 | 4619 | | 753 | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | 99 | | | | | 12.98 | | | | | | | 1298 | 1st Half Paid | MAY 27 1939 | 4614 | | 964 | | | | | | 963 | | |
| 9 | 48 | | | | | 629 | | | | | | | 629 | 1st Half Paid | MAY 27 1939 | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 131 | | | | | 17.18 | 76 | | | | | | 1794 | | | | | | | | | | | 1794 | | |
| 12 | 80 | | | | | 10.49 | 46 | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 13 | 254 | | | | | 33.31 | 148 | | | | | | 3479 | | | | | | | | | | | 3479 | | |
| 14 | 107 | | | | | 14.03 | 62 | | | | | | 1465 | | | | | | | | | | | 1465 | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | 56 | | | | | 7.34 | | | | | | | 734 | PAID IN FULL | MAY 22 1939 | 4619 | | 734 | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | 100 | | | | | 13.11 | | | | | | | 1311 | PAID IN FULL | MAY 1 - 1939 | 3321 | | 1311 | | | | | | | | |
| | | | | | | | | | | | | | | 2nd Half Paid | NOV - 1938 | 7404 | | | | | | | | | | |
| 19 | 88 | | | | | 11.54 | A9 | | | | | | 1154 | 1st Half Paid | JUN 16 1938 | 6007 | | 577 | | 577 | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1018 | | | | | 133.48 | 364 | | | | | | 1372 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres / 10's) | No. School District | Indian Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of Structures and Improvements (Dollars) | True and Full Value of Structures on Not Taxable Land (Dollars) | Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Assessed Value of Homestead Structures at 20 per cent, Class 3 (Dollars) | Assessed Value of Lands Exclusive of Structures, Improvements and Machinery (Dollars) | Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Equalized Values: 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) | Sold for Taxes | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 12.14 Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | Assessed Valuation Non-Homestead (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 5.28 Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes: Ditch No. ..... ($ cts.) | Ditch No. ..... ($ cts.) | ($ cts.) | ($ cts.) | Total Taxes ($ cts.) | Paid: When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 ($ cts.) | June Settlement 1939 ($ cts.) | Penalty ($ cts.) | November Settlement 1939 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1940 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1940 ($ cts.) | Penalty ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | N. J. Willard | | NE ¼ of NE ¼ | 16 | 140 | 30 | 40 | | no | 240 | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES | 80 | | | | | 1049 | 46 | | | | | | 1095 | | | | | | | | | | 1095 | |
| 2 | Frank B. Weilman | | ~~NW ¼ of NE ¼~~ Lot 1 | | | | 56.45 | | | 396 | | | 396 | | 132 | 132 | | 132 | | SOLD FOR TAXES | 132 | | | | | 1731 | 77 | | | | | | 1808 | | | | | | | | | | 1808 | |
| 3 | | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | N. J. Willard | | SE ¼ of NE ¼ | | | | 40 | | no | 240 | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES | 80 | | | | | 1049 | 46 | | | | | | 1095 | | | | | | | | | | 1095 | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Ernest B. Weilman | | ~~NW ¼ of NW ¼~~ Lot 3 | | | | 35.95 | | no | 283 | | | 283 | | 95 | 95 | | 95 | | SOLD FOR TAXES | 95 | | | | | 1246 | 55 | | | | | | 1301 | | | | | | | | | | 1301 | |
| 8 | " | | ~~SW ¼ of NW ¼~~ " 4 | | | | 6 | | | 48 | | | 48 | | 16 | 16 | | 16 | | SOLD FOR TAXES | 16 | | | | | 210 | 09 | | | | | | 219 | | | | | | | | | | 219 | |
| 9 | " | | ~~SE ¼ of NW ¼~~ " 2 | | | | 49.75 | | | 396 | | | 396 | | 132 | 132 | | 132 | | SOLD FOR TAXES | 132 | | | | | 1731 | 77 | | | | | | 1808 | | | | | | | | | | 1808 | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Mike Bushay | | NE ¼ of SW ¼ | | | | 40 | | no | 240 | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES | 80 | | | | | 1049 | 46 | | | | | | 1095 | 1st Half Paid AUG 4 - 1939 | 7666 | | | | 548 | 48 | | | 547 | |
| 12 | Alta R. Miell | | ~~NW ¼ of SW ¼~~ Lot 5 | | | | 39.75 | | no | 287 | | | 287 | | 94 | 94 | | 94 | | | 94 | | | | | 1233 | 55 | | | | | | 1288 | 2nd Half Paid OCT 23 1939 | | | | | | | | | | |
| 13 | " | | SW ¼ of SW ¼ | | | | 40 | | no | 321 | | | 321 | | 107 | 107 | | 107 | | | 107 | | | | | 1403 | 62 | | | | | | 1465 | 1st Half Paid OCT 23 1939 | 8258 | | | | | | | | | |
| 14 | " | | SE ¼ of SW ¼ | | | | 40 | | no | 321 | | | 321 | | 107 | 107 | | 107 | | | 107 | | | | | 1403 | 62 | | | | | | 1465 | 2nd Half Paid OCT 23 1939 | 8659 | | 2109 | | 21 09 | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | Alta R. Miell | | NE ¼ of SE ¼ | | | | 40 | | no | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES | 67 | | | | | 879 | 39 | | | | | | 918 | | | | | | | | | | 918 | |
| 17 | " | (~~Estate of Frank Bryan~~ Mazelle Frank Bryan) | NW ¼ of SE ¼ | | | | 40 | | yes | 240 | | | 240 | 48 | | 48 | | 48 | | SOLD FOR TAXES | 48 | | | | | 629 | | | | | | | 629 | | | | | | | | | | 629 | |
| 18 | " | Est. of Bryan Estate | SW ¼ of SE ¼ | | | | 40 | | yes | 240 | 84 70 | | 324 70 | 65 67 | | 65 | | 65 | | | 65 | | | | | 852 | | | | | | | 852 | PAID IN FULL AUG 23 1939 | 7804 | | | | 85 52 | 21 | | | | |
| 19 | " | | SE ¼ of SE ¼ | | | | 40 | | no | 240 | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES | 80 | | | | | 1049 | 46 | | | | | | 1095 | | | | | | | | | | 1095 | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 547.70 | | | 3469 | 70 84 | | 3769 113 | 110 | 1070 | 1180 | | 1183 | | | 1183 | | | | | 15513 | 620 | | | | | | 16133 | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres at Latest: Acres | Rs | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements) | Structures & Improvements: True and Full Value of Buildings and other Appurtenances | True and Full Value of Machinery Permanently Affixed to Real Estate | Total True and Full Value of Lands (including all Structures, Improvements and Machinery) | Assessed Value of Homesteads as in Column 10 per cent Class 3B | Assessed Value of Lands (Exclusive of Structures, Improvements and Machinery) | Equalized Values: Total Assessed Value of Lands (Exclusive of Structures, Improvements and Machinery) | Total Assessed Value as Equalized by the Board of Review | Total Assessed Value as Equalized by the County Board | Total Assessed Value on Lands for the Minnesota Tax Commission | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | ~~State of Minnesota~~ | Geo E Smedberg | NE ¼ of NE ¼ | | | 1740 | 30 40 | Reg | yes | | 240 | | | 240 | 48 | | 48 | | 48 | | |
| 2 | Esther Ruth Brennan | | NW ¼ of NE ¼ | | | | 37 77 | " | no | | 237 | | | 237 | | 74 | 74 | | 74 | | SOLD FOR TAXES |
| 3 | Margaret Young | | SW ¼ of NE ¼ | | | | 31 95 | " | yes | | 385 | | | 385 | 77 | | 77 | | 77 | | SOLD FOR TAXES |
| 4 | ~~State of Minnesota~~ | Geo E Smedberg | SE ¼ of NE ¼ | | | | 40 | " | yes | | 360 | 60 ~~20~~ | | 420 ~~410~~ | 84 ~~82~~ | | 84 | | 84 | | |
| 5 | | | | | | | | | | | | | | | | | | | | | |
| 6 | Esther Ruth Brennan | | NE ¼ of NW ¼ | | | | 40 36 | " | no | | 360 | | | 360 | | 120 | 120 | | 120 | | SOLD FOR TAXES |
| 7 | State of Minnesota | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| 8 | " | | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| 9 | Margaret Young | | SE ¼ of NW ¼ | | | | 31 17 | " | yes | | 370 | 70 ~~390~~ | | 440 ~~760~~ | 88 ~~152~~ | | 198 | | 216 | | SOLD FOR TAXES |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | Elizabeth Rebecca Quick | | NE ¼ of SW ¼ | | | | 30 35 | " | yes | | 240 | 54 ~~45~~ | | 294 ~~285~~ | 59 ~~57~~ | | 57 | | 59 | | SOLD FOR TAXES |
| 12 | State of Minnesota | | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| 13 | " | | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| 14 | ~~Federal Land Bank of St Paul~~ | ~~Guy Lee Brumley~~ | SE ¼ of SW ¼ | | | | 38 77 | Reg | yes | | 480 | 360 ~~300~~ | | 840 ~~780~~ | 168 ~~156~~ | | 156 | | 168 | | SOLD FOR TAXES |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | Ruth Houts & Stella | | NE ¼ of SE ¼ | | | | 36 5 | Reg | no | | 258 | 423 ~~376~~ | | 681 ~~634~~ | | 236 ~~198~~ | 198 | | 220 | | |
| 17 | Roy Quick | | NW ¼ of SE ¼ | | | | 39 15 | " | yes | | 355 | | | 355 | 71 | | 71 | | 71 | | |
| 18 | ~~State of Minnesota~~ | Roy J Quick | SW ¼ of SE ¼ | | | | 40 | " | yes | | 480 | 660 ~~550~~ | | 1140 ~~1030~~ | 228 ~~206~~ | | 206 | | 228 | | |
| 19 | " | | SE ¼ of SE ¼ | | | | 40 | " | yes | | 280 | | | 280 | 56 | | 56 | | 56 | | |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 444 93 | | | | 4030 | 1577 ~~2245~~ | | 5607 ~~6275~~ | 945 ~~1007~~ | 397 ~~414~~ | 1337 ✓ | | 1421 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.81 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | 48 | 629 | | | | | | | 629 | 2nd Half Paid | SEP 5 1939 | 7869 | | | | | | | | | | |
| 2 | | | | | 74 | 970 | 43 | | | | | | 1013 | 1st Half Paid | MAY 29 1939 | 4756 | | $16 ✓ | | 3 14 ✓ | | | | | | |
| 3 | | | | | 77 | 1010 | 45 | | | | | | 1055 | PAID IN FULL | NOV 9 1939 | 10033 | | | | 10 13 ✓ | | | | | | |
| 4 | | | | | 84 | 1102 | | | | | | | 1102 | 1st Half Paid, 2nd Half Paid | MAY 31 1939, SEP 5 1939 | 4860, 7869 | | 528 ✓ | | | | | | 527 | | 583 |
| 5 | | | | | | | | | | | | | | 1st Half Paid | MAY 29 1939 | 4756 | | 616 ✓ | | 4 86 ✓ | | | | | | |
| 6 | | | | | 120 | 1574 | 70 | | | | | | 1644 | PAID IN FULL | NOV 9 1939 | 10033 | | | | 16 44 ✓ | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | 216 | 2833 | | | | | | | 2833 | 1st Half Paid | MAY 31 1938 | 4860 | | 1416 ✓ | | | | | | 1417 | | 1565 |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | 59 | 774 | | | | | | | 774 | PAID IN FULL | JUN 16 1939 | 6047 | | 774 ✓ | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | 168 | 2203 | | | | | | | 2203 | PAID IN FULL | NOV 29 1939 | 10364 | | | | | | 2203 | 176 ✓ | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | 220 | 2885 | 128 | | | | | | 3013 | 2nd Half Paid | OCT 3 1939 | 8464 | | | | | | | | | | |
| 17 | | | | | 71 | 931 | | | | | | | 931 | 1st Half Paid | JUN 7 1939 | 5791 | | 150 ✓ | | 1 50 ✓ | | | | | | |
| 18 | | | | | 228 | 2990 | | | | | | | 2990 | PAID IN FULL | JUN 16 1939 | 6041 | | 931 ✓ | | | | | | | | |
| 19 | | | | | 56 | 734 | | | | | | | 734 | | | | | | | | | | | 2990 | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | 734 | | |
| | | | | | 1421 | 18635 | 286 | | | | | | 18921 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | Hundredths | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & 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, Structures, Improvements and Machinery | Assessed Value of Machinery to be Added to Total cost. Class III | Assessed Value of Lands, Structures, Improvements and Machinery | Equalized Values: Assessed Value of Homestead at 33⅓ per cent. Class B | Total Assessed Value of Lands, Structures, Improvements 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 Minnesota Tax Commission | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | Hundredths | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| | State of Minnesota | | NE ¼ of NE ¼ | 13 | 140 | 30 | | | Ung | | | | | | | | | | | | | |
| | Geo. H. Mill | | NW ¼ of NE ¼ | | | | 40 | 50 | " | no | 240 | | | 240 | | | 80 | 80 | | 80 | | |
| | " | | SW ¼ of NE ¼ | | | | 40 | 78 | " | " | 240 | | | 240 | | | 80 | 80 | | 80 | | |
| | State of Minnesota | | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | Agnes Pearson | | NE ¼ of NW ¼ Lot 4 | | | | 39 | 06 | Ung | no | 228 | | | 228 | | | 76 | 76 | | 76 | | SOLD FOR TAXES |
| | " | | ~~NW ¼ of NW ¼~~ Lot 3 | | | | 78 | 74 | " | no | 237 | | | 237 | | | 79 | 79 | | 79 | | SOLD FOR TAXES |
| | George A. Hacey | | ~~S W ¼ of NW ¼~~ " 3 | | | | 33 | 10 | " | no | 330 | 174 | | 504 | | | 168 | 168 | | 168 | | SOLD FOR TAXES |
| | " | | SE ¼ of NW ¼ Lot 4 | | | | 36 | 39 | " | no | 228 | | | 228 | | | 76 | 76 | | 76 | | SOLD FOR TAXES |
| | E. R. Frost | | Tract D | | | | 1 | | " | no | 60 | | | 60 | | | 20 | 20 | | 20 | | SOLD FOR TAXES |
| | John P. Dreier | | ~~N E ¼ of S W ¼~~ Tract E | | | | 1 | | " | no | 60 | | | 60 | | | 20 | 20 | | 20 | | SOLD FOR TAXES |
| | Ella C. Johnson | | ~~NW ¼ of SW ¼~~ Tract A & Wtg Lg | | | | 74 | 04 | " | no | 192 | | | 192 | | | 64 | 64 | | 64 | | SOLD FOR TAXES |
| | Henry Eckt | | ~~S W ¼ of S W ¼~~ Lot 5 less 10 acres | | | | 25 | 07 | " | no | 300 | 174 | | 474 | | | 158 | 158 | | 169 | | SOLD FOR TAXES |
| | H. G. Patchett | | ~~S E ¼ of S W ¼~~ 10 acres of Lot 5 | | | | 10 | | " | no | 257 | 100 | | 357 | | | 117 | 117 | | 124 | | |
| | N. H. Albrecht | H. Leisy (contract) | Tract "C" | | | | 109 | 5 | Ung | yes | 320 | 480 | | 800 | 167 | | 177 | 177 | | 167 | | SOLD FOR TAXES |
| | State of Minnesota | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| | L. J. & Clement & E. E. Lewis | | NW ¼ of SE ¼ | | | | 40 | 35 | " | no | 240 | | | 240 | | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| | Chas. Carlson | | S W ¼ of SE ¼ | | | | 40 | 30 | " | no | 402 | 143 | | 545 | | | 181 | 194 | | 206 | | |
| | Geo. H. Mill | | S E ¼ of SE ¼ | | | | 40 | 43 | " | yes | 400 | 445 | | 845 | 169 | | 169 | | | 187 | | |
| | O. L. & P. L. Harvey | | Tract "B" | | | | 10 | | " | yes | 356 | 232 | | 588 | 110 | | 110 | | | 122 | | |
| | Marie Billinden | | All E of Rg of ~~Tract "C"~~ | | | | 19 | | " | yes | 100 | 360 | | 460 | 106 | | 95 | | | 106 | | |
| | | | | | | | 448 | 16 | | | 3428 | 2635 | | 6610 | 577 | 1242 | 1715 | | | 1819 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.81 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 80 | | | | | 1049 | 46 | | | | | | 1095 | 2nd Half Paid<br>1st Half Paid | OCT 23 1939<br>May 29 1939 | 8738<br>4659 | | 685 | | 685 | Abated $16.86<br>" 6.29 | 6.85 | | 6.85 | | 6.85 |
| 3 | 80 | | | | | 1049 | 46 | | | | | | 1095 | 2nd Half Paid<br>1st Half Paid | OCT 23 1939<br>May 29 1939 | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 76 | | | | | 997 | 44 | | | | | | 1041 | | | | | | | | | | | 1041 | | |
| 7 | 79 | | | | | 1036 | 46 | | | | | | 1082 | | | | | | | | | | | 1082 | | |
| 8 | 168 | | | | | 2203 | 98 | | | | | | 2301 | | | | | | | | | | | 2301 | | |
| 9 | 76 | | | | | 997 | 44 | | | | | | 1041 | | | | | | | | | | | 1041 | | |
| 10 | 20 | | | | | 262 | 12 | | | | | | 274 | | | | | | | | | | | 274 | | |
| 11 | 20 | | | | | 262 | 12 | | | | | | 274 | | | | | | | | | | | 274 | | |
| 12 | 64 | | | | | 839 | 37 | | | | | | 876 | | | | | | | | | | | 876 | | |
| 13 | 169 | | | | | 2216 | 98 | | | | | | 2314 | | | | | | | | | | | 2314 | | |
| 14 | 124 | | | | | 1626 | 72 | | | | | | 1698 | 2nd Half Paid<br>1st Half Paid | OCT 17 1939<br>JUN 27 1939 | 8374<br>5746 | | 850 | | 848 | | | | | | |
| 15 | 162 | | | | | 2124 | | | | | | | 2124 | 2nd Half Paid<br>1st Half Paid | DEC 5 1939<br>JUN 24 1939 | 10626<br>6445 | | 1062 | | | | 1062 | 85 | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | 80 | | | | | 1049 | 46 | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 18 | 206 | | | | | 2701 | 120 | | | | | | 2821 | 2nd Half Paid<br>1st Half Paid | OCT 31 1939<br>JUN 8 1939 | 8846<br>5703 | | 1411 | | 1411 | Abated $16.96 | | | | | |
| 19 | 187 | | | | | 2452 | | | | | | | 2452 | 2nd Half Paid<br>1st Half Paid | OCT 23 1939<br>May 29 1939 | 8738<br>4659 | | 915 | | 918 | Abated $ 18.36 | | | | | |
| 20 | 122 | | | | | 1600 | | | | | | | 1600 | PAID IN FULL | MAY 10 1939 | 3554 | | 1600 | | | | | | | | |
| | 106 | | | | | 1390 | | | | | | | 1390 | 2nd Half Paid<br>1st Half Paid | SEP 20 1939<br>MAY 29 1939 | 5076<br>4499 | | 695 | | 695 | | | | | | |
| | 1819 | | | | | 23852 | 721 | | | | | | 24573 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town. or Block | Range | Number of Acres of Land: Acres | Unplatted | No. School District | Imploted Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of Buildings and other Structures | Total True and Full Value of Lands, Improvements and Structures, Improvements and Machinery | Assessed Value of Homestead Lands up to Exempt as per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands Including all Improvements and Machinery | Equalized Values: 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | | | NE ¼ of NE ¼ | 19 | 140 | 30 | | Unp | | | | | | | | | | | | |
| 2 | | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | |
| 3 | | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | |
| 4 | | | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | | | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | |
| 7 | | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | |
| 8 | | | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | |
| 9 | | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | |
| 10 | Mel John Aird | | 1 acre of SE 4 SW ¼ | | 1 | | | " | yes | | 60 | 77 60 | 137 | 34 | 34 | 34 | | 26 | | |
| 11 | | | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | |
| 12 | | | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | |
| 13 | | | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | |
| 14 | James H. & Martha Mell | | Lot 4 SE ¼ of SW ¼ less 1 acre | | | | 64 | " | yes | | 575 | 150 175 | 725 | 145 | 140 | 140 | | 145 | | |
| 15 | " " | | 5 acres of SE 4 SW ¼ & Lot 4 | | | | | | | | | | | | | | | | | |
| 16 | M. B. Lathrop | John S. & Rose D. Lathrop | NE ¼ of SE ¼ | | | | 40 | " | Unp | no | 407 | | 407 | | 134 | 134 | | 134 | | |
| 17 | | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | |
| 18 | Earl Craven | | SW ¼ of SE ¼ | | | | 40 | " | | no | 407 | 720 600 | 1127 1007 | | 334 334 | 334 | | 334 | | |
| 19 | " | | SE ¼ of SE ¼ | | | | 40 | " | | no | 441 | | 441 | | 147 | 147 | | 147 | | |
| 20 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 185 | | | | 1885 | 748 947 | 2665 2822 | 164 171 | 615 651 | 779 | | 826 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.81 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | 26 | | | | | 34 | | | | | | | 34 | PAID IN FULL | APR 1 1939 | 849 | | 34 | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 145 | | | | | 1902 | | | | | | | 1902 | | | | | | | | | | | 1902 | | 2165 |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | 134 | | | | | 1757 | 78 | | | | | | 1835 | PAID IN FULL | MAY 29 1939 | 4676 | | 1835 | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | 374 | | | | | 4905 | 217 | | | | | | 5122 | 2nd Half Paid<br>1st Half Paid | OCT 20 1938<br>JUN 16 1939 | 8705<br>6629 | | 2137 | | 2136 | | Abated | | 2135<br>30<br>2165 | 2165 | #6333 |
| 19 | 147 | | | | | 1928 | 85 | | | | | | 2013 | 2nd Half Paid<br>1st Half Paid | OCT 20 1938<br>JUN 16 1939 | | | | | | | | | 154<br>51<br>205 | | 2367<br>Abated |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 826 | | | | | 10833 | 380 | | | | | | 11213 | | | | | | | | | | | | | |

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.



Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

| In Whose Name Assessed | To Whom Transferred | | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | 100's | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements) | Structures & 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 Improvements and Machinery | Assessed Value of Homesteads up to Exempt at 20 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands including all Structures, Improvements and Machinery | Equalized Values: 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Dollars | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| Liberty Deposit Co. Maryland | | 1 | NE ¼ of NE ¼ | 20 | 140 | 30 | 40 | | Ung | no | 240 | | | 240 | | 80 | 80 | 80 | 80 | | SOLD FOR TAXES |
| Walter C. Mercer | | 2 | NW ¼ of NE ¼ | | | | 40 | | " | yes | 360 | 100 ~~40~~ | | 460 ~~400~~ | 94 ~~90~~ | | 90 | 94 | | | SOLD FOR TAXES |
| State of Minnesota | | 3 | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| Liberty Deposit Co. Maryland | | 4 | SE ¼ of NE ¼ | | | | 40 | | " | no | 240 | | | 240 | | 80 | 80 | 80 | | | SOLD FOR TAXES |
| | | 5 | | | | | | | | | | | | | | | | | | | |
| Lawlin S. Yarnkey | Grant E. Palmer | 6 | NE ¼ of NW ¼ | | | | 40 | | " | no | 400 | 204 ~~170~~ | | 604 ~~570~~ | 201 ~~190~~ | | 190 | 201 | | | |
| Velma V. Vera Lawlin Palmer | | 7 | NW ¼ of NW ¼ | | | | 40 | | " | no | 287 | | | 287 | | 94 | 94 | 94 | | | |
| State of Minnesota | | 8 | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| " | | 9 | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| | | 10 | | | | | | | | | | | | | | | | | | | |
| " | | 11 | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| " | | 12 | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| Nels Julius Strand & John A. & Erika Strand | | 13 | SW ¼ of SW ¼ | | | | 40 | | " | no | 344 | | | 344 | | 109 | 109 | 107 | | | |
| " " " | | 14 | ~~S E ¼ of S W ¼~~ Lot 1 | | | | 38.75 | | " | | 345 | 50 ~~47~~ | | 395 ~~392~~ | | 132 ~~131~~ | 132 | 132 | | | |
| | | 15 | | | | | | | | | | | | | | | | | | | |
| James H. Miell | | 16 | NE ¼ of SE ¼ | | | | 40 | | " | no | 201 | | | 201 | | 67 | 67 | 67 | | | SOLD FOR TAXES |
| State of Minnesota | | 17 | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| " | | 18 | ~~S W ¼ of S E ¼~~ Lot 1 | | | | | | | | | | | | | | | | | | |
| " | | 19 | S E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | |
| | | 20 | | | | | | | | | | | | | | | | | | | |
| | | | ~~Totals~~ | | | | 318.75 | | | | 2389 | ~~307~~ 367 | | ~~2696~~ 2756 | ~~90~~ 94 | ~~297~~ 761 | 337 | 855 | | | |

| Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 13.14 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Total General Tax | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.81 Mills | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 80 | | | | | | 1049 | 46 | | | | | 1095 | 1 | | | | | | | | | | 1095 | | |
| 94 | | | | | | 1233 | | | | | | 1233 | 2 | PAID IN FULL JUL 13 1939 | 7931 | | | | 1233 | 25 ✓ | | | | | |
| | | | | | | | | | | | | | 3 | | | | | | | | | | | | |
| 80 | | | | | | 1049 | 46 | | | | | 1095 | 4 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 5 | | | | | | | | | | 1095 | | |
| 201 | | | | | | 2636 | 117 | | | | | 2753 | 6 | 2nd Half Paid NOV 8 - 1938 / 1st Half Paid JUN 10 1939 | 7669 / 7308 | | 202 ✓ | | 2020 ✓ | | | | | | |
| 94 | | | | | | 1233 | 55 | | | | | 1288 | 7 | 2nd Half Paid NOV 9 - 1939 / 1st Half Paid JUN 10 1939 | | | | | | | | | | | |
| | | | | | | | | | | | | | 8 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 9 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 10 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 11 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 12 | | | | | | | | | | | | |
| 107 | | | | | | 1403 | 62 | | | | | 1465 | 13 | 2nd Half Paid OCT 16 1939 / 1st Half Paid MAY 22 1939 | 8Lot / 43126 | | 1637 ✓ | | 1636 ✓ | | | | | | |
| 132 | | | | | | 1731 | 77 | | | | | 1808 | 14 | 2nd Half Paid OCT 2 1939 / 1st Half Paid MAY 22 1939 | | | | | | | | | | | |
| | | | | | | | | | | | | | 15 | | | | | | | | | | | | |
| 67 | | | | | | 879 | 39 | | | | | 918 | 16 | | | | | | | | | | 918 | | |
| | | | | | | | | | | | | | 17 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 18 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 19 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 20 | | | | | | | | | | | | |
| 855 | | | | | | 11213 | 442 | | | | | 11655 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Gov. Lot | Town or Block | Range | Number of Acres of Land: Acres | 100's | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Structures & 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 Lands Including All Structures, Improvements and Machinery (Dollars) | Assessed Value of Homesteads up to Actual Value (Dollars) | Assessed Value of Homesteads up to 20 per cent Class 3 (Dollars) | Equalized Values: Assessed Value of Broadacres at 33⅓ 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) | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Otto Gielber | | ~~NE¼ of NE¼~~ Lot 1 | 11 | 140 | 30 | 13 | | Ung | yes | 90 | 158 / 135 | | 248 / 225 | 48 / 48 | | | 73 | | 48 | | SOLD FOR TAXES |
| 2 | Itasca Realty Co. | | ~~NW¼ of NE¼~~ " 2 | | | | 16 85 | | " | no | 102 | | | 102 | | | 34 | 34 | | 34 | | SOLD FOR TAXES |
| 3 | Joseph Shannon | | ~~SW¼ of NE¼~~ " 3 | | | | 28 40 | | " | " | 336 | 1199 | | 1535 | | 153 / 148 | | 148 | | 152 | | |
| 4 | | | SE¼ of NE¼ | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Itasca Realty Co. | | NE¼ of NW¼ | | | | 40 | | " | no | 240 | | | 240 | | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| 7 | State of Minn. (Right of Rural Credit) | | NW¼ of NW¼ | | | | | | | | | | | | | | | | | | | |
| 8 | Aron B. Peterson | | SW¼ of NW¼ | | | | 40 | | " | no | 240 | | | 240 | | | 80 | 80 | | 80 | | |
| 9 | August Finke and Elsie Finke | | ~~SE¼ of NW¼~~ Lot 5 | | | | 37 50 | | Ung | yes | 225 | 840 / 300 | | 1065 / 525 | | 213 / 185 | | 185 | | 213 | | SOLD FOR TAXES |
| 10 | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | NE¼ of SW¼ | | | | | | | | | | | | | | | | | | | |
| 12 | ~~Julius J. Bergquist~~ John Jr. Stacy & H. Bockey | | ~~All of~~ NW¼ of SW¼ and N½ of Lot 6 | | | | 17 50 | | " | yes | 150 | 648 / 340 | | 798 / 490 | | 159 / 138 | | 138 | | 159 | | |
| 13 | State of Minnesota | | ~~SW¼ of SW¼~~ Lot 7 | | | | | | | | | | | | | | | | | | | |
| 14 | | | SE¼ of SW¼ | | | | | | | | | | | | | | | | | | | |
| 15 | Clara Gustafson | | S½ of Lot 8 | | | | 17 50 | | " | no | 105 | | | 105 | | | 35 | 35 | | 35 | | SOLD FOR TAXES |
| 16 | ~~Jas. L. Le Compte~~ Mrs. William Conkey | | ~~NE¼ of SE¼~~ Lot 4 | | | | 10 90 | | Ung | no | 165 | 144 / 20 | | 309 / 285 | | 103 / 95 | | 95 | | 103 | | |
| 17 | | | NW¼ of SE¼ | | | | | | | | | | | | | | | | | | | |
| 18 | | | SW¼ of SE¼ | | | | | | | | | | | | | | | | | | | |
| 19 | | | SE¼ of SE¼ | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 266 15 | | | | 1653 | 1554 / 1901 | | 3207 / 3554 | 344 / 420 | 469 / 484 | | 835 | | 904 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... | District No. ..... Mills | District No. ..... Rate ..... | District No. ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.81 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 13.14 Mills | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | 48 | | | | | 6 49 | | | | | | | 6 49 | PAID IN FULL | MAR 30 1939 | 2817 | | 6 49 ✓ | | | | | | | | |
| 2 | 34 | | | | | 4 46 | 20 | | | | | | 4 66 | | | | | | | | | | | | 4 66 | |
| 3 | 152 | | | | | 19 93 | 88 | | | | | | 20 81 | | | | | | | | | | | | 20 81 | 23 03 |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 80 | | | | | 10 49 | 46 | | | | | | 10 95 | | | | | | | | | | | | 10 95 | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | 80 | | | | | 10 49 | 46 | | | | | | 10 95 | PAID IN FULL | APR 28 1939 | 3201 | | 10 95 ✓ | | | | | | | | |
| 9 | 213 | | | | | 27 93 | | | | | | | 27 93 | PAID IN FULL | OCT 27 1939 | 9303 | | | | 27 93 ✓ | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | 159 | | | | | 20 85 | | | | | | | 20 85 ✓ | PAID IN FULL | OCT 27 1939 | 9302 | | | | 20 85 | 62 ✓ | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 35 | | | | | 4 59 | 20 | | | | | | 4 79 | | | | | | | | | | | | 4 79 | |
| 16 | 103 | | | | | 13 51 | 60 | | | | | | 14 11 | PAID IN FULL | JUN 23 1939 | 4357 | | 14 11 ✓ | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 904 | | | | | 118 54 | 2 80 | | | | | | 121 34 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Birch Lake,

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

| In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres / 10's) | No. School District | Indicate House (Yes) | Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars) | Structures & 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 Homestead up to assessed value of $4000 Class 3B (Dollars) | Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars) | Total Assessed Value of Land Including all Structures, Improvements and Machinery (Dollars) | Equalized Values: Total Assessed Valuation as Equalized by the Board of Review (Dollars) | Total Assessed Valuation Equalized by Tax Court of Appeals (Dollars) | Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars) | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gerald & Hazel Eyeke | | ~~NE¼ of NE¼~~ Lot 1 | 34 | 140 | 30 | 56.75 | | yes | 500 | 330 | | 830 | 160 | 156 | 316 | | 167 | | |
| Carl A. Ryan | a E. Ryan Trustee | NW¼ of NE¼ | | | | 40 | | yes | 240 | 105 | | 345 | 72 | 73 | 145 | | 76 | | SOLD FOR TAXES |
| " | " | ~~SW¼ of NE¼~~ " 7 | | | | 39.65 | | yes | 240 | | | 240 | 48 | | 48 | | 48 | | SOLD FOR TAXES |
| | | SE¼ of NE¼ | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| Cretta Fuelker | | NE¼ of NW¼ | | | | 40 | | yes | 240 | | | 240 | 48 | | 48 | | 48 | | |
| " | | ~~NW¼ of NW¼~~ " 10 | | | | 39.95 | | yes | 240 | | | 240 | 48 | | 48 | | 48 | | |
| State of Minnesota | | ~~SW¼ of NW¼~~ " 9 | | | | | | | | | | | | | | | | | |
| Cretta Fuelker | | SE¼ of NW¼ | | | | 40 | | | 240 | | | 240 | 48 | | 48 | | 48 | | |
| | | | | | | | | | | | | | | | | | | | |
| Louis Ferguson | Clarence C. Ferguson | ~~NE¼ of SW¼~~ " 7 | | | | 39.80 | | no | 360 | 61 | | 421 | 140 | 137 | 277 | | 140 | | |
| " | " | ~~NW¼ of SW¼~~ " 8 | | | | 17 | | no | 255 | | | 255 | | 85 | 85 | | 85 | | |
| | | SW¼ of SW¼ | | | | | | | | | | | | | | | | | |
| Elsie C. Ferguson | Clarence C. Ferguson | ~~SE¼ of SW¼~~ " 6 | | | | 39.75 | | no | 507 | | | 507 | | 169 | 169 | | 169 | | |
| | | | | | | | | | | | | | | | | | | | |
| D. R. Zaffke | | ~~NE¼ of SE¼~~ " 5 | | | | 50.50 | | no | 407 | | | 407 | | 134 | 134 | | 134 | | |
| " | | ~~NW¼ of SE¼~~ " 3 | | | | 27.50 | | | 163 | | | 163 | | 54 | 54 | | 54 | | |
| " | | ~~SW¼ of SE¼~~ " 4 | | | | 25.80 | | | 174 | | | 174 | | 58 | 58 | | 58 | | |
| | | SE¼ of SE¼ | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | 452.76 | | | 3600 | ~~416~~ 499 | | ~~4016~~ 4099 | ~~471~~ 426 | ~~637~~ 640 | 1058 | | 1075 | | |



| Valuations by School Districts as Equalized by Tax Commission: District No. / Rate Mills | District No. / Rate Mills | District No. / Rate Mills | District No. / Rate Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.16 Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent as First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 167 | | | | | 2190 | | | | | | | 2190 | 1 | 2nd Half Paid / 1st Half Paid | NOV 6 1939 / JUN 16 1939 | 1446 / 1004 | | 1095 | | 1095 | | | | | |
| 76 | | | | | 997 | | | | | | | 997 | 2 | PAID IN FULL | OCT 16 1939 | 2540 | | | | 1626 | | | | | |
| 48 | | | | | 629 | | | | | | | 629 | 3 | PAID IN FULL | OCT 10 1939 | | | | | | | | | | |
| | | | | | | | | | | | | | 4 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 5 | | | | | | | | | | | | |
| 48 | | | | | 629 | | | | | | | 629 | 6 | PAID IN FULL | MAR 30 1939 | | | | | | | | | | |
| 48 | | | | | 629 | | | | | | | 629 | 7 | PAID IN FULL | MAR 30 1939 | | | | | | | | | | |
| | | | | | | | | | | | | | 8 | | | | | | | | | | | | |
| 48 | | | | | 629 | | | | | | | 629 | 9 | PAID IN FULL | MAR 30 1939 | $817 | | 18.97 | | | | | | | |
| | | | | | | | | | | | | | 10 | | | | | | | | | | | | |
| 140 | | | | | 1836 | 81 | | | | | | 1917 | 11 | PAID IN FULL | MAY 20 1939 | | | | | | | | | | |
| 85 | | | | | 1115 | 49 | | | | | | 1164 | 12 | PAID IN FULL | MAY 20 1939 | 4544 | | 53.96 | | | | | | | |
| | | | | | | | | | | | | | 13 | | | | | | | | | | | | |
| 169 | | | | | 2216 | 98 | | | | | | 2314 | 14 | PAID IN FULL | MAY 20 1939 | | | | | | | | | | |
| | | | | | | | | | | | | | 15 | | | | | | | | | | | | |
| 134 | | | | | 1757 | 78 | | | | | | 1835 | 16 | | | | | | | | | | 1835 | | 1835 |
| 54 | | | | | 708 | 31 | | | | | | 739 | 17 | | | | | | | | | | 739 | | 739 |
| 58 | | | | | 761 | 34 | | | | | | 795 | 18 | | | | | | | | | | 795 | | 795 |
| | | | | | | | | | | | | | 19 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 20 | | | | | | | | | | | | |
| 1075 | | | | | 14096 | 371 | | | | | | 14467 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.



Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value; Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Gov't Lot | Twp. or Block | Range | Number of Acres of Land | No. School District | Indicate Home stead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & 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, Structures, Improvements, and Machinery | Assessed Value of Homestead to be Entered as per cent Class 3B | Assessed Value of Equalized as 33⅓ per cent Class 3 | Total Assessed Value of Lands Including all Structures, Improvements, and Machinery | Equalized Values: Total Assessed Value as Equalized by the Board of Review | Total Assessed Value as Equalized by Board | Total Assessed Value as Equalized by the Commission of Tax Commission | Small Fish Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | ~~Henry Groth~~ Fed Farm Mtg Corp | | NE ¼ of NE ¼ | 22 | 140 | 30 | 40 | Unorg | no | 240 | | | 240 | | 80 | 80 | 80 | | | SOLD FOR TAXES |
| 2 | Joe Hannon | | NW ¼ of NE ¼ | | | | 40 | " | no | 288 | | | 288 | | 96 | 96 | 96 | | | |
| 3 | Itasca Realty Co. | | SW ¼ of NE ¼ | | | | 40 | " | no | 240 | | | 240 | | 80 | 80 | 80 | | | SOLD FOR TAXES |
| 4 | ~~Henry Groth~~ Fed Farm Mtg Corp | | SE ¼ of NE ¼ | | | | 40 | " | no | 240 | | | 240 | | 80 | 80 | 80 | | | SOLD FOR TAXES |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | Joe Hannon | | NE ¼ of NW ¼ | | | | 40 | " | no | 287 | | | 287 | | 96 | 96 | 96 | | | |
| 7 | " | | ~~NW ¼ of NW ¼~~ Lot 1 | | | | 37.75 | " | " | 240 | | | 240 | | 80 | 80 | 80 | | | |
| 8 | Chas Hendricks | | ~~SW ¼ of NW ¼~~ " 2 | | | | 23.75 | " | no | 138 | | | 138 | | 46 | 46 | 46 | | | SOLD FOR TAXES |
| 9 | August John Mager | | SE ¼ of NW ¼ | | | | 40 | " | no | 240 | | | 240 | | 80 | 80 | 80 | | | |
| 10 | | | | | | | | | | | | | | | | | | | | |
| 11 | Chas Hendricks | | NE ¼ of SW ¼ | | | | 40 | " | no | 201 | | | 201 | | 67 | 67 | 67 | | | SOLD FOR TAXES |
| 12 | " | | NW ¼ of SW ¼ | | | | 40 | " | no | 201 | | | 201 | | 67 | 67 | 67 | | | SOLD FOR TAXES |
| 13 | " | | SW ¼ of SW ¼ | | | | 40 | " | no | 240 | | | 240 | | 80 | 80 | 80 | | | SOLD FOR TAXES |
| 14 | " | | SE ¼ of SW ¼ | | | | 40 | " | no | 240 | | | 240 | | 80 | 80 | 80 | | | SOLD FOR TAXES |
| 15 | | | | | | | | | | | | | | | | | | | | |
| 16 | ~~Henry Groth~~ Fed Farm Mtg Corp | | NE ¼ of SE ¼ | | | | 40 | " | no | 360 | ~~150~~ 150 | | ~~510~~ 510 | | 170 | 170 | 180 | | | SOLD FOR TAXES |
| 17 | Itasca Realty Co. | | NW ¼ of SE ¼ | | | | 40 | " | no | 240 | | | 240 | | 80 | 80 | 80 | | | SOLD FOR TAXES |
| 18 | " | | SW ¼ of SE ¼ | | | | 40 | " | " | 240 | | | 240 | | 80 | 80 | 80 | | | SOLD FOR TAXES |
| 19 | ~~Henry Groth~~ Fed. Farm Mtg. Corp | | SE ¼ of SE ¼ less 200'x218' | | | | 39 40 | " | no | 360 | | | 360 | | 120 | 120 | 120 | | | SOLD FOR TAXES |
| 20 | Henry Groth | | 200'x 218' of SE¼ SE¼ | | | | 1 | | | | | | | | | | | | | |
| | | | | | | | 671 | | | 3984 | ~~120~~ 180 | | ~~4104~~ 4164 | | ~~1368~~ 1388 | 1378 | 1388 | | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Amount Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead ..... Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | | | Total Taxes | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | 80 | | | | | 1049 | 46 | | | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 2 | 94 | | | | | 1233 | 55 | | | | | | | | 1288 | | | | | | | | | | | ~~1288~~ 1435 | | 1435 |
| 3 | 80 | | | | | 1049 | 46 | | | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 4 | 80 | | | | | 1049 | 46 | | | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 94 | | | | | 1233 | 55 | | | | | | | | 1288 | | | | | | | | | | | ~~1288~~ 1435 | | 1435 |
| 7 | 80 | | | | | 1049 | 46 | | | | | | | | 1095 | | | | | | | | | | | ~~1095~~ 1212 | | 1212 |
| 8 | 46 | | | | | 603 | 27 | | | | | | | | 630 | | | | | | | | | | | 630 | | |
| 9 | 80 | | | | | 1049 | 46 | | | | | | | | 1095 | PAID IN FULL | MAR 21 1939 | 2436 | | 1095 | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 67 | | | | | 879 | 39 | | | | | | | | 918 | | | | | | | | | | | 918 | | |
| 12 | 67 | | | | | 879 | 39 | | | | | | | | 918 | | | | | | | | | | | 918 | | |
| 13 | 80 | | | | | 1049 | 46 | | | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 14 | 80 | | | | | 1049 | 46 | | | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | 180 | | | | | 2361 | 105 | | | | | | | | ~~2466~~ 2466 | | | | | | | | | | | 2466 | | |
| 17 | 80 | | | | | 1049 | 46 | | | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 18 | 80 | | | | | 1049 | 46 | | | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 19 | 120 | | | | | 1574 | 70 | | | | | | | | ~~1644~~ 1644 | | | | | | | | | | | 1644 | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1388 | | | | | 18203 | 804 | | | | | | | | 19007 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Bowman of Bear Lake

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | 100's | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Land Including Improvements | Structures & Improvements: True and Full Value of Structures and Improvements | True and Full Value of Machinery Not Assessed Elsewhere in Real Estate | Total True and Full Value of Land Including all Structures, Improvements and Machinery | Assessed Value of Homesteads up to Same as per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands including all Structures, Improvements and Machinery | Equalized Values: 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | 100's | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | Axel Larson | | NE ¼ of NE ¼ | 24 | 140 | 30 | 40 | | Ung | no | 288 | | | 288 | | 94 | 94 | 94 | | | |
| 2 | Delaneb & Lucille Holmberg | | NW ¼ of NE ¼ | | | | 40 | | Ung | yes | 200 | | | 200 | 40 | | 40 | 40 | | | SOLD FOR TAXES |
| 3 | " " | | SW ¼ of NE ¼ | | | | 40 | | " | " | 200 | | | 200 | 40 | | 40 | 40 | | | SOLD FOR TAXES |
| 4 | Axel Larson | | SE ¼ of NE ¼ | | | | 40 | | " | no | 288 | | | 288 | | 94 | 94 | 94 | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | |
| 6 | Geo. H. Duncan | | NE ¼ of NW ¼ | | | | 40 | | " | no | 240 | | | 240 | | 80 | 80 | 80 | | | SOLD FOR TAXES |
| 7 | Ida Landeck | | NW ¼ of NW ¼ | | | | 40 | | " | no | 240 | | | 240 | | 80 | 80 | 80 | | | |
| 8 | " | | SW ¼ of NW ¼ | | | | 40 | | " | no | 240 | | | 240 | | 80 | 80 | 80 | | | |
| 9 | Delaneb Harriet Holmberg | | SE ¼ of NW ¼ | | | | 40 | | " | yes | 320 | | | 460 | | 153 | 153 | 153 | | | SOLD FOR TAXES |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | " | | NE ¼ of SW ¼ | | | | 40 | | " | yes | 240 | | | 240 | 48 | | 48 | 48 | | | SOLD FOR TAXES |
| 12 | Ida Landeck | | NW ¼ of SW ¼ | | | | 40 | | " | no | 349 | 325 | | 674 | | 338 | 338 | 384 | | | |
| 13 | " | | SW ¼ of SW ¼ | | | | 40 | | " | no | 360 | | | 360 | | 120 | 120 | 120 | | | |
| 14 | Delaneb Harriet Holmberg | | SE ¼ of SW ¼ | | | | 40 | | " | yes | 240 | | | 240 | 48 | | 48 | 48 | | | SOLD FOR TAXES |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | Axel Larson | | NE ¼ of SE ¼ | | | | 40 | | " | no | 288 | | | 288 | | 94 | 94 | 94 | | | |
| 17 | Delaneb & Lucille Holmberg | | NW ¼ of SE ¼ | | | | 40 | | " | yes | 200 | | | 200 | 40 | | 40 | 40 | | | SOLD FOR TAXES |
| 18 | Delaneb Harriet Holmberg | | SW ¼ of SE ¼ (Less 2 acres) | | | | 38 | | " | yes | 190 | | | 190 | 38 | | 38 | 38 | | | SOLD FOR TAXES |
| 19 | Federal Land Bank, St. Paul | John Bowman | SE ¼ of SE ¼ | | | | 40 | | Ung | yes | 280 | 160 | | 440 | 88 | | 88 | 88 | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 638 | | | | 4115 | 1485 | | 5600 | 496 | 1056 | 1552 | 1522 | | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 131.14 Mills | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | 94 | | | | | 1233 | 55 | | | | | | 1288 | 2nd Half Paid<br>1st Half Paid | OCT 19 1939<br>AUG 10 1939 | 3392<br>3334 | | 644 | | 644 | | | | | | |
| 2 | 40 | | | | | 525 | | | | | | | 525 | | | | | | | | | | | 525 | | |
| 3 | 40 | | | | | 525 | | | | | | | 525 | | | | | | | | | | | 525 | | |
| 4 | 94 | | | | | 1233 | 55 | | | | | | 1288 | 2nd Half Paid<br>1st Half Paid | OCT 19 1939<br>MAY 10 1939 | 3393<br>3334 | | 644 | | 644 | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 80 | | | | | 1049 | 46 | | | | | | 1095 | PAID IN FULL | OCT 26 1939 | 4286 | | | | 1095 | 39 | | | | | |
| 7 | 80 | | | | | 1049 | 46 | | | | | | 1095 | 1st Half Paid | MAY 17 1939 | 3864 | | 1095 | | | | | | Abated | | |
| 8 | 80 | | | | | 1049 | 46 | | | | | | 1095 | 1st Half Paid | MAY 17 1939 | | | | | | | | | " | | |
| 9 | 153 | | | | | 2006 | | | | | | | 2006 | | | | | | | | | | | 2006 | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 48 | | | | | 629 | | | | | | | 629 | | | | | | | | | | | 629 | | |
| 12 | 384 | | | | | 5036 | 223 | | | | | | 5259 | 1st Half Paid<br>1st Half Paid | DEC 1 1939<br>MAY 17 1939 | 4047<br>3864 | | 3459 | | | | 929 | | Abated | | |
| 13 | 120 | | | | | 1574 | 70 | | | | | | 1644 | 1st Half Paid<br>1st Half Paid | DEC 1 1939<br>MAY 17 1939 | | | | | | | | | " | | |
| 14 | 48 | | | | | 629 | | | | | | | 629 | | | | | | | | | | | 629 | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | 94 | | | | | 1233 | 55 | | | | | | 1288 | 2nd Half Paid<br>1st Half Paid | OCT 19 1939<br>MAY 10 1939 | 3392<br>3334 | | 644 | | 644 | | | | | | |
| 17 | 40 | | | | | 525 | | | | | | | 525 | | | | | | | | | | | | | |
| 18 | 38 | | | | | 498 | | | | | | | 498 | | | | | | | | | | | 498 | | |
| 19 | 89 | | | | | 1167 | | | | | | | 1167 | PAID IN FULL | MAY 26 1939 | 4596 | | 1167 | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1522 | | | | | 19960 | 596 | | | | | | 20556 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000 Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.



| In Whose Name Assessed | To Whom Transferred | | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & Improvements: True and Full Value of Platted Lots 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 Homesteads not to Exceed Value of $1000 at 20% Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands including all Structures, Improvements and Machinery | Equalized Values: 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 | Sold for Taxes @ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| L. H. Frost | Edw Bakeberg | 1 | NE ¼ of NE ¼ | 25 | 140 | 20 | 40 | wg | yes | 240 | 60 | | 300 | 60 | 58 | 58 | | 60 | | SOLD FOR TAXES |
| " | " | 2 | NW ¼ of NE ¼ | | | | 40 | " | " | 200 | | | 200 | 40 | 40 | 40 | | 40 | | SOLD FOR TAXES |
| " | " | 3 | SW ¼ of NE ¼ | | | | 40 | | | 200 | | | 200 | 40 | 40 | 40 | | 40 | | SOLD FOR TAXES |
| " | " | 4 | SE ¼ of NE ¼ | | | | 40 | | | 200 | | | 200 | 40 | 40 | 40 | | 40 | | SOLD FOR TAXES |
| | | 5 | | | | | | | | | | | | | | | | | | |
| " | L. Kuhl | 6 | NE ¼ of NW ¼ | | | | 40 | " | yes | 200 | | | 200 | 40 | 40 | 40 | | 40 | | SOLD FOR TAXES |
| " | " | 7 | NW ¼ of NW ¼ | | | | 40 | " | " | 240 | 60 | | 300 | 58 | 58 | 58 | | 60 | | SOLD FOR TAXES |
| " | " | 8 | SW ¼ of NW ¼ | | | | 40 | " | " | 200 | | | 200 | 40 | 40 | 40 | | 40 | | SOLD FOR TAXES |
| " | " | 9 | SE ¼ of NW ¼ | | | | 40 | " | " | 200 | | | 200 | 40 | 40 | 40 | | 40 | | SOLD FOR TAXES |
| | | 10 | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 11 | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | |
| " | | 12 | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | |
| " | | 13 | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | |
| " | | 14 | SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | |
| | | 15 | | | | | | | | | | | | | | | | | | |
| " | | 16 | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | |
| " | | 17 | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | |
| " | | 18 | SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | |
| " | | 19 | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | |
| | | 20 | | | | | | | | | | | | | | | | | | |
| | | | | | | | 320 | | | 1680 | 120 | | 1800 | 356 | | 356 | | 360 | | |

| Valuations by School Districts as Equalized by Tax Commission: District No. 124 Mills | District No. ..... Mills | District No. ..... Mills | District No. ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 60 | | | | | 787 | | | | | | | 787 | 1 PAID IN FULL | DEC 4 1939 | | | | | | | | | | | |
| 40 | | | | | 525 | | | | | | | 525 | 2 PAID IN FULL | DEC 4 1939 | 10884 | | | | | | 13 12 | 1 05 | | | |
| 40 | | | | | 525 | | | | | | | 525 | 3 PAID IN FULL | DEC 15 1939 | | | | | | | | | | | |
| 40 | | | | | 525 | | | | | | | 525 | 4 PAID IN FULL | DEC 15 1939 | 10448 | | | | | | 10 50 | 84 | | | |
| | | | | | | | | | | | | | 5 | | | | | | | | | | | | |
| 40 | | | | | 525 | | | | | | | 525 | 6 PAID IN FULL | MAY 1 - 1939 | | | | | | | | | | | |
| 60 | | | | | 787 | | | | | | | 787 | 7 PAID IN FULL | MAY 1 - 1939 | 5223 | | 23 62 | | | | | | | | |
| 40 | | | | | 525 | | | | | | | 525 | 8 PAID IN FULL | MAY 1 - 1939 | | | | | | | | | | | |
| 40 | | | | | 525 | | | | | | | 525 | 9 PAID IN FULL | MAY 1 - 1939 | | | | | | | | | | | |
| | | | | | | | | | | | | | 10 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 11 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 12 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 13 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 14 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 15 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 16 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 17 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 18 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 19 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 20 | | | | | | | | | | | | |
| 360 | | | | | 4724 | | | | | | | 4724 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.



| | | | Description of Property | | | | | | | Assessor's Valuation | | | | | | Equalized Values | | | | Valuations by School Districts as Equalized by Tax Commission | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| In Whose Name Assessed | To Whom Transferred | | Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land | No. School District | Indicate House stead | True and Full Value of Lands Exclusive of Structures and Improvements | Structures & 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 Homesteads up to Amount equal to 20 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands Including all Structures, Improvements 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 | Sold for Taxes | District No. Rate ..... Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Ditch No. | Ditch No. | | | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
| | | | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| Ed. A. P. Steele | | 1 | NE ¼ of NE ¼ | 26 | 140 | 30 | 40 | Wag | no | 201 | | | 201 | | 67 | 67 | | 67 | | | | | | 67 | | 879 | 39 | | | | 918 | | | | | | | | | | | | | 918 | | 1016 |
| Geo. Dahl | State Rural Credit | 2 | NW ¼ of NE ¼ | | | | 40 | | | | | | | | | | | | | SOLD FOR TAXES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| " | | 3 | SW ¼ of NE ¼ | | | | 40 | | | | | | | | | | | | | SOLD FOR TAXES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ed. A. P. Steele | | 4 | SE ¼ of NE ¼ | | | | 40 | " | no | 201 | | | 201 | | 67 | 67 | | 67 | | | | | | 67 | | 879 | 39 | | | | 918 | | | | | | | | | | | | | 918 | | 1016 |
| | | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 6 | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Itasca Realty Co. | | 7 | NW ¼ of NW ¼ | | | | 40 | " | no | 240 | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES | | | | | 80 | | 1049 | 46 | | | | 1095 | | | | | | | | | | | | | 1095 | | |
| " | | 8 | SW ¼ of NW ¼ | | | | 40 | " | " | 240 | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES | | | | | 80 | | 1049 | 46 | | | | 1095 | | | | | | | | | | | | | 1095 | | |
| State of Minnesota | | 9 | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 11 | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Itasca Realty Co. | | 12 | NW ¼ of SW ¼ | | | | 40 | " | no | 240 | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES | | | | | 80 | | 1049 | 46 | | | | 1095 | | | | | | | | | | | | | 1095 | | |
| " | | 13 | SW ¼ of SW ¼ | | | | 40 | " | " | 240 | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES | | | | | 80 | | 1049 | 46 | | | | 1095 | | | | | | | | | | | | | 1095 | | |
| State of Minnesota | | 14 | SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ed. A. P. Steele | | 16 | NE ¼ of SE ¼ | | | | 40 | | | 201 | | | 201 | | 67 | 67 | | 67 | | | | | | 67 | | 879 | 39 | | | | 918 | | | | | | | | | | | | | 918 | | 1016 |
| Walter J. Guthrie, Executor | | 17 | NW ¼ of SE ¼ | | | | 40 | " | no | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES | | | | | 67 | | 879 | 39 | | | | 918 | | | | | | | | | | | | | 918 | | |
| " | | 18 | SW ¼ of SE ¼ | | | | 40 | " | no | 201 | | | 201 | | 67 | 67 | | 67 | | SOLD FOR TAXES | | | | | 67 | | 879 | 39 | | | | 918 | | | | | | | | | | | | | 918 | | |
| Ed. A. P. Steele | | 19 | SE ¼ of SE ¼ | | | | 40 | " | no | 201 | | | 201 | | 67 | 67 | | 67 | | | | | | 67 | | 879 | 39 | | | | 918 | | | | | | | | | | | | | 918 | | 1016 |
| | | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 480 | | | 2166 | | | 2166 | | 722 | 722 | | 722 | | | | | | 722 | | 9470 | 418 | | | | 9885 | | | | | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, no footing and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3



| In Whose Name Assessed | To Whom Transferred | | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number Acres of Land | No. Scho. District | Indicate Homestead | Assessor's Valuation: True and Full Value of Land Including all Structures and Improvements | Structures & Improvements: True and Full Value of Buildings and other Structures | True and Full Value of Improvements not Included in Full Value | Total True and Full Value of Lands Including all Structures, Improvements and Machinery | Assessed Value of Homesteads up to Exempt 20 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands Including all Structures, Improvements and Machinery | Equalized Values: 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | Mills | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| Eva Gramm | | 1 | NE ¼ of NE ¼ | 27 | 140 | 30 | 40 | Any | no | 960 | 1/2 285 | | 1245 | | 1/2 415 | 166 | | 1/2 | | SOLD FOR TAXES |
| ~~State of Minnesota (Dog Pound Lot)~~ (E. G. Rice) | | 2 | ~~NW ¼ of NE ¼~~ Lot 2 | | | | 37.65 | Any | yes | 280 | | | 280 | 56 | | 56 | | 56 | | |
| Donald Button | Herman Hurbert | 3 | ~~S W ¼ of NE ¼~~ S ½ of Lot 3 & S ½ of Lot 4, Section 6 | | | | 70 | " | yes | 140 | 1/2 70 | | 1/2 210 | 42 | 1/2 14 | 56 | | 46 | | SOLD FOR TAXES |
| ~~State of Minnesota (Dog Pound Lot)~~ (E. G. Rice) | | 4 | N ½ of S E ¼ of NE ¼ | | | | 70 | " | yes | 180 | | | 180 | 36 | | 36 | | 36 | | |
| Donald A. Button | Herman Hurbert | 5 | S ½ of S E ¼ of N E ¼ | | | | 70 | " | yes | 120 | | | 120 | 24 | | 24 | | 24 | | SOLD FOR TAXES |
| Estate C. Langeson | Maxwell Langeson | 6 | ~~N E ¼ of N W ¼~~ Lot 1 & 2 & 3 & 4 & the west 1/2 of the S E ¼ of Lot 1 | | | | 167.0 | " | no | 897 | 1/2 180 | | 1/2 1077 | | 1/2 359 | 139 | | 144 | | |
| Arthur F. Button | | 7 | ~~N W ¼ of N W ¼~~ Lot 4 | | | | 50 | " | no | 501 | | | 501 | | 167 | 167 | | 167 | | SOLD FOR TAXES |
| Kenneth M. Booth | | 8 | ~~S W ¼ of N W ¼~~ The west 1/2 of the S E ¼ of Lot 1 | | | | 1.80 | " | no | 99 | 1/2 270 | | 1/2 369 | | 1/2 123 | 113 | | 129 | | |
| | | 9 | S E ¼ of N W ¼ | | | | | | | | | | | | | | | | | |
| ~~State of Minnesota (Dog Pound Lot)~~ (E. G. Rice) | | 10 | N ½ of Lot 3 | | | | 16 | " | yes | 160 | 1/2 320 | | 1/2 480 | 1/2 96 | | 96 | | 109 | | |
| Suburban Company | Peg Bonneville | 11 | ~~S ½ of Lot 3 between the River & Birch Lake~~ ~~S E ¼ of S W ¼~~ | | | | 4.4 | " | yes | 70 | 1/2 210 | | 1/2 280 | 1/2 44 | | 44 | | 50 | | SOLD FOR TAXES |
| | | 12 | N W ¼ of S W ¼ | | | | | | | | | | | | | | | | | |
| | | 13 | S W ¼ of S W ¼ | | | | | | | | | | | | | | | | | |
| Effie Interaback | | 14 | ~~S E ¼ of S W ¼~~ Lot 5 | | | | 37.75 | " | yes | 400 | 1/2 1200 | | 1/2 1600 | 1/2 300 | | 300 | | 344 | | SOLD FOR TAXES |
| O. N. Dahlen | | 15 | 5 ¼ acres of Lot 1 | | | | 5.50 | " | no | 80 | 1/2 240 | | 1/2 320 | | 1/2 160 | 150 | | 151 | | |
| State of Minnesota | | 16 | N E ¼ of S E ¼ | | | | | | | | | | | | | | | | | |
| | | 17 | N W ¼ of S E ¼ | | | | | | | | | | | | | | | | | |
| Dr. A. F. Button | | 18 | S W ¼ of S E ¼ less 1 acre | | | | 38 | " | no | 228 | | | 228 | | 74 | 74 | | 74 | | SOLD FOR TAXES |
| State of Minnesota | | 19 | S E ¼ of S E ¼ | | | | | | | | | | | | | | | | | |
| Evan Keep | | 20 | 1 acre in S. end of S E ¼ of S E ¼ | | | | 1.0 | Any | yes | 120 | 1/2 360 | | 1/2 480 | 1/2 65 | 1/2 58 | 65 | | 65 | | |
| | | | | | | | 295.70 | | | 3099 | 2608 | | 5697 | 658 | 709 | 1447 | | 1570 | | |
| | | | | | | | | | | | 3130 | | 6179 | 780 | 840 | | | | | |

| Valuations by School Districts as Equalized by Tax Commission: District No. Rate ... Mills | District No. Rate ... Mills | District No. Rate ... Mills | District No. Rate ... Mills | Amount Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 175 | | | | | 22.95 | 1.02 | | | | | | 23.97 | 1 | | | | | | | | | | | | |
| 56 | | | | | 7.34 | | | | | | | 7.34 | 2 | TRH IN FULL | JUN 22 1939 | 6671 | 7.34 | | | | | | | | 23.97 |
| 46 | | | | | 6.03 | | | | | | | 6.03 | 3 | | | | | | | | | | | | |
| 36 | | | | | 4.72 | | | | | | | 4.72 | 4 | PAID IN FULL | JUN 22 1939 | 6671 | 4.72 | | | | | | | | 6.03 |
| 24 | | | | | 3.15 | | | | | | | 3.15 | 5 | | | | | | | | | | | | |
| 144 | | | | | 18.88 | 84 | | | | | | 19.72 | 6 | PAID IN FULL | MAY 20 1939 | 4604 | 19.72 | | | | | | | | 3.15 |
| 167 | | | | | 21.90 | 97 | | | | | | 22.87 | 7 | 1st Half Paid | JUN 5 - 1939 | 5232 | 11.44 | | | | | | | | |
| 129 | | | | | 16.92 | 75 | | | | | | 17.67 | 8 | PAID IN FULL | MAY 4 1939 | 3408 | 17.67 | | | | | | | | 11.43 |
| | | | | | | | | | | | | | 9 | | | | | | | | | | | | |
| 109 | | | | | 14.29 | | | | | | | 14.29 | 10 | PAID IN FULL | JUN 22 1939 | 6671 | 14.29 | | | | | | | | 12.65 |
| 50 | | | | | 6.56 | | | | | | | 6.56 | 11 | PAID IN FULL | AUG 9 - 1939 | 7700 | | | 6.56 | 13 | | | | | |
| | | | | | | | | | | | | | 12 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 13 | | | | | | | | | | | | |
| 344 | | | | | 45.11 | | | | | | | 45.11 | 14 | | | | | | | | | | | | |
| 151 | | | | | 19.80 | 88 | | | | | | 20.68 | 15 | | | | | | | | | | | | 4511 |
| | | | | | | | | | | | | | 16 | | | | | | | | | | | | 2068 |
| | | | | | | | | | | | | | 17 | | | | | | | | | | | | |
| 74 | | | | | 9.70 | 43 | | | | | | 10.13 | 18 | | | | | | | | | | | | |
| | | | | | | | | | | | | | 19 | | | | | | | | | | | | 1013 |
| 65 | | | | | 8.52 | | | | | | | 8.52 | 20 | PAID IN FULL | NOV 2 - 1938 | 9597 | | | 8.52 | 30 | | | | | |
| 1570 | | | | | 205.87 | 4.89 | | | | | | 210.76 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Inguadona of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.



Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

| | IN WHOSE NAME ASSESSED | TO WHOM TRANSFERRED | DESCRIPTION OF PROPERTY: SUBDIVISION | Sec. or Lot | Town or Block | R. Edge | Number of Acres of Land: Acres | 10's | No. School District | Indicate Homestead | ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & Improvements: True and Full Value of Buildings and other Structures | True and Full Value of Machinery Fire insurance limited to fixed items | Total True and Full Value of Lands Including all Structures, Improvements and Machinery | Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | EQUALIZED VALUES: 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 | SOLD FOR TAXES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | 10's | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | | | NE¼ of NE¼ | | | | 38 | 40.30 | | | | | | | | | | | | |
| 2 | | | NW¼ of NE¼ | | | | | | | | | | | | | | | | | |
| 3 | C. M. Dancher | | ~~SW¼ of NE¼~~ Parcel of Lot 4 | | | Twp | 8 | | no | | 100 | ~~140~~ 300 | | ~~240~~ 300 | | 100 | 100 | 113 | | SOLD FOR TAXES |
| 4 | W. C. Arthur | | ~~SE¼ of NE¼~~ Lots 1 & 2 of Lot 1 Block 1 Birch Lake Arthur's Addition | | | Twp | 11 | 25 | no | | 165 | | | 165 | | 55 | 55 | 55 | | |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | The Salvation Army | | ~~NE¼ of NW¼~~ Lot 1 | | | | Exempt | | | | | | | | | | | | | |
| 7 | State of Minnesota | | NW¼ of NW¼ | | | | | | | | | | | | | | | | | |
| 8 | " | | SW¼ of NW¼ | | | | | | | | | | | | | | | | | |
| 9 | Avon Gilman | | ~~SE¼ of NW¼~~ N½ of Lot 7 | | | | 19 | 73 | no | | 197 | | | 197 | | 64 | 64 | 64 | | |
| 10 | Per Allen & Monson & Esther M. Monson | | S½ of Lot 7 | | | | 19 | 77 | no | | 197 | | | 197 | | 64 | 64 | 64 | | |
| 11 | W. C. Arthur | | NE¼ of SW¼ | | | | 40 | | no | | 287 | | | 287 | | 94 | 94 | 94 | | |
| 12 | State of Minnesota | | NW¼ of SW¼ | | | | | | | | | | | | | | | | | |
| 13 | " | | SW¼ of SW¼ | | | | | | | | | | | | | | | | | |
| 14 | W. C. Arthur | | ~~SE¼ of SW¼~~ Lot 6 | | | | 39 | 50 | no | | 480 | | | 480 | | 160 | 160 | 160 | | |
| 15 | | | | | | | | | | | | | | | | | | | | |
| 16 | | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | |
| 17 | | | NW¼ of SE¼ | | | | | | | | | | | | | | | | | |
| 18 | W. C. Arthur | | ~~SW¼ of SE¼~~ Lots 5 & 6 of 1.5 acres & 11.30 acres Gold | | | | 7 | 45 | no | | 45 | | | 45 | | 15 | 15 | 15 | | |
| 19 | ~~Edward H. Dorsey~~ Herschel Woodruff | | ~~SE¼ of SE¼~~ Part of Lot 5 | | | | 15 | | | | 150 | ~~140~~ 190 | | ~~350~~ 350 | | 350 | 350 | 410 | | |
| 20 | Frederick McPearl Andrews | | 11.3 acres of Lot 5 | | | | 11 | 30 | no | | 300 | ~~400~~ 400 | | ~~700~~ 700 | | 400 | 410 | 460 | | |
| | | | | | | | 146 | 55 | | | 1906 | ~~2000~~ 2400 | | ~~3906~~ 4306 | | ~~1302~~ 1435 | 1317 ✓ | 1435 | | |

| | VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | TOTAL GENERAL TAX | SPECIAL TAXES: Ditch No. ..... | Ditch No. ..... | | | TOTAL TAXES | PAID | WHEN PAID | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 113 | | | | | 14 | 82 | 66 | | | | | 1548 | | | | | | | | | | | | 1548 | |
| 4 | 55 | | | | | 7 | 21 | 32 | | | | | 753 | PAID IN FULL | JUN 5 1939 | 5121 | | 753 ✓ | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | 64 | | | | | 8 | 39 | 37 | | | | | 876 | PAID IN FULL | FEB 18 1939 | 1119 | 876 ✓ | | | | | | | | | |
| 10 | 64 | | | | | 8 | 39 | 37 | | | | | 876 | PAID IN FULL | OCT 30 1939 | 5925 | | | | 876 | 31 ✓ | | | | | |
| 11 | 94 | | | | | 12 | 33 | 55 | | | | | 1288 | PAID IN FULL | JUN 5 1939 | 5121 | | 1288 ✓ | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 160 | | | | | 20 | 98 | 93 | | | | | 2191 | PAID IN FULL | JUN 5 1939 | 5121 | | 2191 ✓ | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | 15 | | | | | 1 | 97 | 09 | | | | | 206 | PAID IN FULL | JUN 5 1939 | 5121 | | 206 ✓ | | | | | | | | |
| 19 | 410 | | | | | 53 | 77 | 238 | | | | | 561 | 2nd Half Paid | SEP 16 1939 | 7963 | | | | | | | | | 561 | |
| 20 | 460 | | | | | 60 | 32 | 267 | | | | | 629 | 1st Half Paid | MAY 4 1939 | 3412 | | 3133 ✓ | | 3166 ✓ | | | | | | |
| | 1435 | | | | | 188 | 18 | 834 | | | | | 1965 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres 100's) | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Land (including all Structures, Improvements and Machinery) | Structures & Improvements: True and Full Value of Structures and Improvements | True and Full Value of Buildings and other Structures | True and Full Value of Machinery (as assessed under 38 Real Estate) | Total True and Full Value of Land (including all Structures, Improvements and Machinery) | Assessed Value of Homesteads up to Amount 66 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Land (including all Structures, Improvements and Machinery) | Equalized Values: 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | State of Minn. (Right of First Refusal) | | NE ¼ of NE ¼ | | | | 39.40 30 | 4-4 | | | | | | | | | | | | | |
| 2 | " " | | ~~NW ¼ of NE ¼~~ Lot 1 | | | | | | | | | | | | | | | | | | |
| 3 | " " | | ~~S 3/4 of Lot 1~~ ~~S W ¼ of NE ¼~~ | | | | | | | | | | | | | | | | | | |
| 4 | State of Minnesota | | S E ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 5 | State of Minn. (Right of First Refusal) | | N. 11 4 acres of Lot 1 | | | | | | | | | | | | | | | | | | |
| 6 | | | N E ¼ of N W ¼ | | | | | | | | | | | | | | | | | | |
| 7 | Nels Johnson Estate & John A. & Erick Stenerd | | ~~N W ¼ of N W ¼~~ Lot 10 | | | | 73.15 | 1 | no | 186 | | | | 186 | | 62 | 62 | | 62 | | |
| 8 | State of Minnesota | | ~~S W ¼ of N W ¼~~ " 9 | | | | | | | | | | | | | | | | | | |
| 9 | | | S E ¼ of N W ¼ | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | State of Minn. (Right of First Refusal) | | ~~N E ¼ of S W ¼~~ Lot 7 | | | | | | | | | | | | | | | | | | |
| 12 | State of Minnesota | | ~~N W ¼ of S W ¼~~ " 8 | | | | | | | | | | | | | | | | | | |
| 13 | Itasca Realty Co. | | S W ¼ of S W ¼ | | | | 40 | 1 | no | 240 | | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| 14 | " | | S E ¼ of S W ¼ | | | | 40 | 1 | no | 240 | | | | 240 | | 80 | 80 | | 80 | | SOLD FOR TAXES |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | State of Minnesota | | ~~N E ¼ of S E ¼~~ Lot 4 | | | | | | | | | | | | | | | | | | |
| 17 | State of Minn. (Right of First Refusal) | | ~~N W ¼ of S E ¼~~ " 3 | | | | | | | | | | | | | | | | | | |
| 18 | Itasca Realty Co. | | ~~S W ¼ of S E ¼~~ " 6 | | | | 19.05 | 1 | no | 114 | | | | 114 | | 38 | 38 | | 38 | | SOLD FOR TAXES |
| 19 | | | ~~S E ¼ of S E ¼~~ " 5 | | | | 28.50 | 1 | no | 171 | | | | 171 | | 57 | 57 | | 57 | | SOLD FOR TAXES |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 150.80 | | | 951 | | | | 951 | | 317 | 317 ✓ | | 317 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | 62 | | | | | 8.13 | 36 | | | | | | 349 | 2nd Half Paid<br>1st Half Paid | OCT 15 1939<br>MAY 22 1939 | 3/1 | | 42 4 ✓ | | 42 5 ✓ | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | 80 | | | | | 10.49 | 46 | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 14 | 80 | | | | | 10.49 | 46 | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | 38 | | | | | 4.98 | 22 | | | | | | 520 | | | | | | | | | | | 520 | | |
| 19 | 57 | | | | | 7.47 | 33 | | | | | | 780 | | | | | | | | | | | 780 | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 317 | | | | | 41.56 | 183 | | | | | | 4339 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.



Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent; Class 3B; Remainder at 33⅓ Per Cent, Class 3.

| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | M's | No. School District | Initiate Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & Improvements: True and Full Value of Build-ings 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 Homestead up to $1000 at 20 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Equalized Values: Assessed Value of Lands including all Structures, Improvements and Machinery | Total Assessed Value as Equalized by the Board of Review | Total Assessed Value as Equalized by the County Board | Assessed Value as Equalized by the Minnesota Commission | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | M's | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | Elizabeth Pretorius | | NE ¼ of NE ¼ | 30 | 140 | 30 | 40 | | no | no | 287 | | | 287 | | 94 | 94 | | 94 | | SOLD FOR TAXES |
| 2 | Earl Crowen | | NW ¼ of NE ¼ | | | | 40 | | " | no | 282 | | | 282 | | 94 | 94 | | 94 | | |
| 3 | " | | SW ¼ of NE ¼ less 2½ acres sold to Geo. | | | | 35 | | " | no | 246 | | | 246 | | 82 | 82 | | 82 | | |
| 4 | Elizabeth Pretorius | | SE ¼ of NE ¼ | | | | 41.75 | | " | no | 288 | | | 288 | | 96 | 96 | | 96 | | SOLD FOR TAXES |
| 5 | ~~State of Minnesota~~ A. R. Gritzmacher | | ¾ of S½ of NE ¼ | | | | | | | | | | | | | | | | | | |
| 6 | State of Minnesota | | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| 7 | " | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | |
| 8 | Anthony D. Nichols (Melvin Nichols) | | S W ¼ of NW ¼ | | | | 35.13 | | " | yes | 350 | 255 / 310 | | 605 / 660 | 176 / 198 | | 117 | | 120 | | |
| 9 | Martha Schultz | | S E ¼ of NW ¼ | | | | 40 | | ny | yes | 240 | | | 240 | 48 | | 48 | | 48 | | |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | " | | N E ¼ of S W ¼ | | | | 40 | | " | " | 400 | 390 / 395 | | 790 / 795 | 158 / 158 | | 158 | | 158 | | |
| 12 | ~~Anthony D. Nichols~~ (Melvin Nichols) | | NW ¼ of S W ¼ | | | | 35.73 | | " | " | 210 | | | 210 | 42 | | 42 | | 42 | | |
| 13 | Nyles L. Mattesen | | S W ¼ of S W ¼ | | | | 35.33 | | " | no | 310 | | | 310 | | 70 | 70 | | 70 | | SOLD FOR TAXES |
| 14 | Oscar Johnson | | S E ¼ of S W ¼ less 2½ acres Ryle Mtg. | | | | 36.97 | | " | yes | 445 | 210 / 290 | | 655 / 735 | 131 / 147 | | 137 | | 137 | | SOLD FOR TAXES |
| 15 | John A. Ashton | | The N part of the N½ of the S½ lying E of St. Hy. #19 | | | | 43.7 | | " | no | 66 | 50 / 47 | | 116 / 113 | | 37.36 | 37 | | 37 | | SOLD FOR TAXES |
| 16 | A. O. Nicks | | NE ¼ of S E ¼ less 1½ acres sold | | | | 35.63 | | " | yes | 315 | | | 315 | 63 | | 63 | | 63 | | SOLD FOR TAXES |
| 17 | | | NW ¼ of S E ¼ | | | | 40 | | " | " | 360 | 504 / 420 | | 864 / 780 | 173 / 156 | | 156 | | 173 | | SOLD FOR TAXES |
| 18 | Albert R. Gritzmacher | | S W ¼ of S E ¼ | | | | 40 | | " | yes | 480 | | | 480 | 96 | | 96 | | 96 | | |
| 19 | " | | S E ¼ of S E ¼ | | | | 39.70 | | " | " | 480 | 758 / 635 | | 1238 / 1115 | 247 / 223 | | 221 | | 246 | | |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 535.61 | | | | 4454 | 1877 / 2186 | | 6331 / 6640 | 1266 / 1328 | 477 / 475 | 1444 | | 1558 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 131.4 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.81 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | 94 | | | | | 1233 | 55 | | | | | | 1288 |
| 2 | 94 | | | | | 1233 | 55 | | | | | | 1288 |
| 3 | 82 | | | | | 1075 | 48 | | | | | | 1123 |
| 4 | 96 | | | | | 1259 | 56 | | | | | | 1315 |
| 5 | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | |
| 8 | 120 | | | | | 1574 | | | | | | | 1574 |
| 9 | 48 | | | | | 629 | | | | | | | 629 |
| 10 | | | | | | | | | | | | | |
| 11 | 158 | | | | | 2072 | | | | | | | 2072 |
| 12 | 42 | | | | | 551 | | | | | | | 551 |
| 13 | 70 | | | | | 918 | 41 | | | | | | 959 |
| 14 | 137 | | | | | 1797 | | | | | | | 1797 |
| 15 | 39 | | | | | 511 | 23 | | | | | | 534 |
| 16 | 63 | | | | | 826 | | | | | | | 826 |
| 17 | 173 | | | | | 2269 | | | | | | | 2269 |
| 18 | 96 | | | | | 1259 | | | | | | | 1259 |
| 19 | 246 | | | | | 3226 | | | | | | | 3226 |
| 20 | | | | | | | | | | | | | |
| | 1558 | | | | | 20432 | 278 | | | | | | 20710 |

| | Paid | When Paid: Month | Day | Year | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | 1288 | | |
| 2 | 2nd Half Paid / 1st Half Paid | OCT 30 1939 / JUN 16 1939 | | | 8705 / 6079 | | 726 | | 226 | Abated to | 738 / 38 | 267 | 6333 | | |
| 3 | 2nd Half Paid / 1st Half Paid | OCT 30 1939 / JUN 16 1939 | | | | | | | | | 646 / 37 | 683 | 757 | Abated | |
| 4 | | | | | | | | | | | | | 1315 | | |
| 5 | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | |
| 8 | PAID IN FULL | OCT 28 1939 | 9312 | | | | | | 1574 | 55 | | | | | |
| 9 | Paid / Paid | DEC 20 1939 / DEC 12 1939 | | | 10576 / 10459 | | | | | | 5485 | | | | |
| 10 | Paid | NOV 28 1939 | | | 10436 | | | | | | 1620 | 44 | | | Abated 30 |
| 11 | | | | | | | | | | | | | | | |
| 12 | PAID IN FULL | OCT 28 1939 | 9312 | | | | | | 551 | 19 | | | | | |
| 13 | | | | | | | | | | | | | 959 | | |
| 14 | | | | | | | | | | | | | 1797 | | 1797 |
| 15 | | | | | | | | | | | | | 534 | | |
| 16 | | | | | | | | | | | | | 826 | | |
| 17 | | | | | | | | | | | | | 2269 | | |
| 18 | 2nd Half Paid / 1st Half Paid | OCT 30 1939 / JUN 27 1939 | | | 9140 / 9556 | | 2243 | | 2242 | | | | | | |
| 19 | 2nd Half Paid / 1st Half Paid | OCT 30 1939 / JUN 27 1939 | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.



Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead is, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder, at 33⅓ Per Cent, Class 3.

| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Twp. or Block | Range | Number of Acres of Land: Acres | Int. | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & Improvements: True and Full Value of Buildings and other Structures | Two 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 Homesteads up to Amount of $4000 Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Equalized Values: 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | Int. | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | | | NE¼ of NE¼ | 31 | 140 | 20 | | | | | | | | | | | | | | |
| 2 | Clinton S. Carder | | NW¼ of NE¼ Lot 3 | | | | 34.95 | Int | | yes | 250 | | | 250 | 50 | | 50 | | | |
| 3 | Red River Pkr. Co. | | ~~SW¼ of NE¼~~ " 4 | | | | 36 | " | | no | 316 | | | 316 | ~~35~~ | 77 | 77 | | 77 | SOLD FOR TAXES |
| 4 | Clinton S. Carder | | SE¼ of NE¼ " 5 | | | | 48.80 | " | | yes | 575 | 1078 / 415 | | 1493 / 1990 | ~~335~~ / ~~395~~ | 398 | 398 | | 385 | |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | O. B. Carper | | NE¼ of NW¼ | | | | 40 | " | | no | 331 | | | 331 | | 107 | 107 | | 107 | |
| 7 | State of Minnesota | | NW¼ of NW¼ | | | | | | | | | | | | | | | | | |
| 8 | " | | SW¼ of NW¼ | | | | | | | | | | | | | | | | | |
| 9 | O. N. Reding | | SE¼ of NW¼ | | | | 40 | " | | no | 240 | | | 240 | | 80 | 80 | | 80 | SOLD FOR TAXES |
| 10 | | | | | | | | | | | | | | | | | | | | |
| 11 | State of Minnesota | | NE¼ of SW¼ | | | | | | | | | | | | | | | | | |
| 12 | Ed. J. P. Steede | | NW¼ of SW¼ | | | | 34.05 | " | | no | 171 | | | 171 | | 57 | 57 | | 57 | SOLD FOR TAXES |
| 13 | State of Minnesota | | SW¼ of SW¼ Westerly 4.73 acres | | | | | | | | | | | | | | | | | |
| 14 | " | | SE¼ of SW¼ " 11.67 " | | | | | | | | | | | | | | | | | |
| 15 | | | Easterly 7.33 acres of SE¼ Lot 4 | | | | | | | | | | | | | | | | | |
| 16 | State of Minn. (Dept. of Rural Credit) | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | |
| 17 | State of Minnesota | | NW¼ of SE¼ | | | | | | | | | | | | | | | | | |
| 18 | Stacey Realty Co. | | SW¼ of SE¼ | | | | 40 | " | | no | 240 | | | 240 | | 80 | 80 | | 80 | SOLD FOR TAXES |
| 19 | State of Minn. (Dept. of Rural Credit) | | SE¼ of SE¼ | | | | | | | | | | | | | | | | | |
| 20 | State of Minnesota | | Easterly 14.78 acres of SW¼ Lot 4 | | | | | | | | | | | | | | | | | |
| | | | | | | | 263.60 | | | | 2013 | 915 / 1078 | | 2928 / 3111 | ~~348~~ / ~~285~~ | 346 | 744 | | 781 | |

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills. Dollars.

| | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes |
|---|---|---|---|---|---|---|---|---|---|
| | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | |
| 2 | 50 | 656 | | | | | | | 656 |
| 3 | 73 | 944 | 42 | | | | | | 986 |
| 4 | 335 | 4393 | | | | | | | 4393 |
| 5 | | | | | | | | | |
| 6 | 107 | 1403 | 62 | | | | | | 1465 |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | 80 | 1049 | 46 | | | | | | 1095 |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | 57 | 747 | 33 | | | | | | 780 |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | | | | | | | | | |
| 18 | 80 | 1049 | 46 | | | | | | 1095 |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| | 781 | 10241 | 229 | | | | | | 10470 |

| | Paid | When Paid: Month | Day | Year | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | |
| 2 | 2nd Half Paid / 1st Half Paid | NOV / JUN | 13 / 26 | 1939 / 1939 | 9938 / 6897 | | 328 ✓ | | 328 ✓ | | | | | | |
| 3 | | | | | | | | | | | | | 986 | | |
| 4 | 2nd Half Paid / 1st Half Paid | NOV / JUN | 13 / 26 | 1939 / 1939 | 9938 / 6897 | | 2196 ✓ | | 2197 ✓ | | | | | | |
| 5 | | | | | | | | | | | | | | | |
| 6 | PAID IN FULL | SEP | 5 | 1939 | 7873 | | | | 1465 29 ✓ | | | | | | |
| 7 | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | 1095 | | |
| 10 | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | 780 | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | 1095 | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

| | In Whose Name Assessed | To Whom Transferred | | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | W's | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of all Structures, Improvements and Machinery (Dollars) | True and Full Value of Structures and Improvements Included in Real Estate (Dollars) | Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Assessed Value of Homesteads up to 1 quarter 20 per cent Class 3B (Dollars) | Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars) | Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Equalized Values: 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) | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Steve Kish | | 1 | NE ¼ of NE ¼ | 37 | 140 | 30 | 40 | | | yes | 280 | | | 280 | 54 | | 56 | | 56 | | |
| | State of Minnesota | | 2 | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| | " | | 3 | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | |
| | Steve Kish | | 4 | SE ¼ of NE ¼ | | | | 40 | | | yes | 280 | | | 280 | 54 | | 56 | | 56 | | |
| | | | 5 | | | | | | | | | | | | | | | | | | | |
| | Hackensack State Bank | | 6 | NE ¼ of NW ¼ | | | | 40 | | | no | 321 | | | 321 | | 107 | 107 | | 107 | | SOLD FOR TAXES |
| | Guy H. Munson | | 7 | NW ¼ of NW ¼ E of Hwy | | | | 5 | | | no | 253 | | | 253 | | 84 | 84 | | 84 | | SOLD FOR TAXES |
| | Joe H. Ranft | Ray Von Blumenson | 8 | SW ¼ of NW ¼ | | | | 40 | | | yes | 480 | 10 90 | | 570 | 117 144 | | 144 | | 117 | | SOLD FOR TAXES |
| | C. S. Carder | | 9 | SE ¼ of NW ¼ | | | | 40 | | | no | 318 | | | 318 | | 106 | 106 | | 106 | | |
| | Erwin F. Cohen | | 10 | NE ¼ of NW ¼ - W of Hwy | | | | 35 | | | yes | 280 | 219 55 | | 499 55 | 98 91 | 91 | 91 | | 98 | | |
| | A. E. Hammond | | 11 | NE ¼ of SW ¼ | | | | 40 | | | no | 321 | | | 321 | | 107 | 107 | | 107 | | |
| | " | | 12 | NW ¼ of SW ¼ | | | | 40 | | | no | 321 | | | 321 | | 107 | 107 | | 107 | | |
| | State of Minn. (Dept. of Rural Credit) | | 13 | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| | " " | | 14 | SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | |
| | | | 15 | | | | | | | | | | | | | | | | | | | |
| | Edwin R. & Dail Sawyer | Steve Kish | 16 | NE ¼ of SE ¼ | | | | 40 | | | yes | 240 | | | 240 | 48 | | 48 | | 48 | | |
| | State of Minnesota | | 17 | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | |
| | Earl Graves | | 18 | SW ¼ of SE ¼ | | | | 40 | | | yes | 320 | 124 00 | | 444 00 | 88 84 | | 88 | | 88 | | |
| | Edwin R. & Dail Sawyer | Steve Kish — Tax | 19 | SE ¼ of SE ¼ | | | | 40 | | | yes | 400 | 348 00 | | 748 00 | 150 | | 150 | | 150 | | SOLD FOR TAXES |
| | | | 20 | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | 440 | | | | 3813 | 655 | | 4468 | 587 | 511 | 1098 | | 1124 | | |
| | | | | | | | | | | | | | 786 | | 4599 | 615 | | | | | | |



| Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 131.4 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes | | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 56 | | | | | 734 | | | | | | | 734 | 1 | 2nd Half Paid<br>1st Half Paid | OCT 30 1939<br>MAY 29 1939 | 4798<br>4483 | | 367 ✓ | | 367 ✓ | | | | | | |
| | | | | | | | | | | | | | 2 | | | | | | | | | | | | | |
| 56 | | | | | 734 | | | | | | | 734 | 3 | 2nd Half Paid<br>1st Half Paid | OCT 30 1939<br>MAY 29 1939 | 4798<br>4483 | | 367 ✓ | | 367 ✓ | | | | | | |
| | | | | | | | | | | | | | 5 | | | | | | | | | | | | | |
| 107 | | | | | 1403 | 62 | | | | | | 1465 | 6 | | | | | | | | | | | 1465 | | |
| 84 | | | | | 1103 | 49 | | | | | | 1151 | 7 | | | | | | | | | | | 1151 | | 1270 |
| 117 | | | | | 1534 | | | | | | | 1534 | 8 | | | | | | | | | | | 1534 | | |
| 106 | | | | | 1390 | 62 | | | | | | 1452 | 9 | 2nd Half Paid<br>1st Half Paid | NOV 13 1939<br>JUN 26 1939 | 7938<br>6697 | | 726 ✓ | | 726 ✓ | | | | | | |
| 98 | | | | | 1285 | | | | | | | 1285 | 10 | 1st Half Paid | MAY 31 1939 | 5047 | | 643 ✓ | | | | | | 642 | | 716 |
| 107 | | | | | 1403 | 62 | | | | | | 1465 | 11 | 2nd Half Paid<br>1st Half Paid | NOV 7 1939<br>JUN 21 1939 | 7791<br>6326 | | 1465 ✓ | | 1465 ✓ | | | | | | |
| 107 | | | | | 1403 | 62 | | | | | | 1465 | 12 | 2nd Half Paid<br>1st Half Paid | NOV 7 1939<br>JUN 21 1939 | | | | | | | | | | | |
| | | | | | | | | | | | | | 13 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | 14 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | 15 | | | | | | | | | | | | | |
| 48 | | | | | 630 | | | | | | | 630 | 16 | 2nd Half Paid<br>1st Half Paid | OCT 30 1939<br>MAY 29 1939 | 4798<br>4483 | | 315 ✓ | | 315 ✓ | | | | | | |
| | | | | | | | | | | | | | 17 | | | | | | | | | | | | | |
| 88 | | | | | 1154 | | | | | | | 1154 | 18 | Paid | 1 16 40 | Dal R 11733 | | | | | | | | 1154 | | |
| 150 | | | | | 1967 | | | | | | | 1967 | 19 | 2nd Half Paid<br>1st Half Paid | OCT 30 1939<br>66 SHOT AWW | 4798<br>4483 | | 983 ✓ | | 984 | | | | | | |
| | | | | | | | | | | | | | 20 | | | | | | | | | | | | | |
| 1124 | | | | | 14739 | 297 | | | | | | 15036 | | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | Min. | No. School District | Indicate Home Stead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & 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, and Improvements and Machinery | Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands Including all Structures, Improvements and Machinery | Equalized Values: Total Assessed Value as Equalized by the State of Review | Total Assessed Value as Equalized by the County Board | Total Assessed Value as Equalized by the Minnesota Tax Commission | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | Min. | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | Harold & Chas B. Swett | | ~~NE¼ of NW¼~~ Lot 3 | 33 | 140 | 30 | 70 | | Unq | no | 501 | | | 501 | | 167 | 167 | | 167 | | |
| 2 | | | NW¼ of NE¼ | | | | | | | | | | | | | | | | | | |
| 3 | State of Minnesota | | ~~SW¼ of NE¼~~ " " | | | | | | | | | | | | | | | | | | |
| 4 | | | SE¼ of NE¼ | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | |
| 6 | " | | ~~NE¼ of NW¼~~ " " | | | | | | | | | | | | | | | | | | |
| 7 | " | | NW¼ of NW¼ | | | | | | | | | | | | | | | | | | |
| 8 | " | | SW¼ of NW¼ | | | | | | | | | | | | | | | | | | |
| 9 | " | | SE¼ of NW¼ | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | Harold & Mary B. Swett | | NE¼ of SW¼ | | | | 40 | " | | no | 240 | | | 240 | | 80 | 80 | | 80 | | |
| 12 | Edwin L. & Rod Sawyer | Rod Sawyer (contract) | NW¼ of SW¼ | | | | 40 | | Unq | yes | 240 | | | 240 | 48 | | 48 | | 48 | | |
| 13 | " " " " | | SW¼ of SW¼ | | | | 40 | | Unq | yes | 400 | | | 400 | 80 | | 80 | | 80 | | |
| 14 | Harold & Mary B. Swett | | SE¼ of SW¼ | | | | 40 | " | | no | 402 | | | 402 | | 134 | 134 | | 134 | | |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | E Harold & Chas B. Swett | Norward of Iaca | ~~NE¼ of SE¼~~ Lot 4 (less 1 acre) | | | | 37.15 | " | | no | 540 | 2898 | | 3438 | | 1146 | 1146 | | 1146 | | |
| 17 | S Harold & Mary B. Swett | | NW¼ of SE¼ | | | | 40 | " | | no | 240 | | | 240 | | 80 | 80 | | 80 | | |
| 18 | " " | | SW¼ of SE¼ | | | | 40 | " | | no | 400 | 400 | | 800 | | 400 | 400 | | 453 | | |
| 19 | Mike Kish | | SE¼ of SE¼ (less 1 acre) | | | | 39 | Unq | | no | 387 | 615 | | 333 | | 111 | 111 | | 114 | | |
| 20 | Mrs Helen M. Curtiss | | Rem in SE corner of SE¼ SE¼ | | | | 1 | Unq | | no | 21 | | | 21 | | 7 | 7 | | 7 | | |
| | | | | | | | 377.15 | | | | 3066 | 3444 | | 6537 | 128 | 1964 | 2092 | ✓ | 2309 | | |
| | | | | | | | | | | | | 3919 | | 7985 | | 2181 | | | | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Amount Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 3.81 Mills | Total General Tax | Special Taxes: Ditch No. | Ditch No. | | | Total Taxes | | Paid | When Paid | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 13.14 Mills | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | 167 | | | | | 21 90 | 97 | | | | | | 2287 | ✓ | | | | | | | | | | | 2287 | 2531 | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 80 | | | | | 10 49 | 46 | | | | | | 1095 | ✓ | PAID IN FULL | FEB 24 1939 | 15 44 | 1095 ✓ | | | | | | | | | |
| 12 | 48 | | | | | 6 29 | | | | | | | 629 | | 2nd Half Paid | OCT 30 1939 | | | | | | | | | | | |
| | | | | | | | | | | | | | | | 1st Half Paid | MAY 29 1939 | | | | | | | | | | | |
| 13 | 80 | | | | | 10 49 | | | | | | | 1049 | | 2nd Half Paid | OCT 30 1939 | 5908 | | | | 839 ✓ | | 839 ✓ | | | | |
| | | | | | | | | | | | | | | | 1st Half Paid | MAY 29 1939 | 4958 | | | | | | | | | | |
| 14 | 134 | | | | | 17 57 | 78 | | | | | | 1835 | 14 | PAID IN FULL | FEB 24 1939 | 15 44 | 1835 ✓ | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | 1146 | | | | | 150 29 | 666 | | | | | | 15695 | 16 ✓ | | | | | | | | | | | 15695 | 17331 | |
| 17 | 80 | | | | | 10 49 | 46 | | | | | | 1095 | 17 | PAID IN FULL | FEB 24 1939 | 15 44 | 1095 ✓ | | | | | | | | | |
| 18 | 453 | | | | | 59 41 | 263 | | | | | | 6204 | | PAID IN FULL | FEB 24 1939 | | | | | | | | | | | |
| | | | | | | | | | | | | | | | 2nd Half Paid | OCT 30 1939 | 5909 | | | | | | | | | | |
| 19 | 114 | | | | | 14 95 | 66 | ✓ | | | | | 1561 | 19 | 1st Half Paid | MAY 29 1939 | 4652 | | 781 ✓ | | 7.80 ✓ | | | | | | |
| 20 | 7 | | | | | 92 | 04 | | | | | | 96 | 20 | PAID IN FULL | JAN 10 1939 | 155 | 96 ✓ | | | | | | | | | |
| | 3309 | | | | | 302 30 | 12 66 | | | | | | 31546 | | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Status | Number of Acres of Land: Acres | 10ths | Indicate Homestead | No. School District | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of Structures and other Improvements (Dollars) | True and Full Value of Structures already Stated in Real Estate (Dollars) | Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars) | Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars) | Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars) | Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Equalized Values: 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) | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ~~Eugene Warrington~~ State of Minn | | NE¼ of NE¼ | 34 | 140 | 30 | 40 | | | | | | | | | | | | | | SOLD FOR TAXES |
| 2 | " " | | NW¼ of NE¼ | | | | 40 | | | | | | | | | | | | | | SOLD FOR TAXES |
| 3 | Hurcil L. Woodruff | | SW¼ of NE¼ | | | | 40 | | Hmst | no | 321 | | | 321 | | 107 | 107 | | 107 | | |
| | " | | SE¼ of NE¼ | | | | ~~40~~ 20 | | " | " | 120 | | | 120 | | 40 | 40 | | 40 | | |
| 4 | ~~Eugene Warrington~~ State of Minn | | N½ of SE¼ NE¼ | | | | 20 | | | | | | | | | | | | | | SOLD FOR TAXES |
| 5 | Effie Peterabach | | ~~NE¼ of NW¼~~ Lot 1 | | | | 31 | | " | yes | 490 | | | 490 | 98 | | 98 | | 98 | | SOLD FOR TAXES |
| 6 | E. W. Pitty | | ~~NW¼ of NW¼~~ N½ of Lot 2 | | | | 107.0 | | " | no | 198 | 777 ~~1044~~ | | 975 ~~1242~~ | | 325 ~~414~~ | 325 ~~414~~ | | 325 | | SOLD FOR TAXES |
| 7 | Melvin A. Dahlgren & Jules A. Patton | | ~~SW¼ of NW¼~~ S½ of Lot 2 | | | | 107.0 | | Hmst | yes | 180 | 303 ~~250~~ | | 483 ~~430~~ | 96 ~~86~~ | | 96 | | 96 | | |
| 8 | | | SE¼ of NW¼ | | | | | | | | | | | | | | | | | | |
| 9 | Lillian M. Curtis | | 1 acre of Lot 4 | | | | 1 | | " | no | 150 | 770 ~~800~~ | | 920 ~~950~~ | | 290 ~~350~~ | 290 ~~350~~ | | 290 | | |
| 10 | E. C. & Matilda Duxbury | | ~~NE¼ of SW¼~~ Lot 3 | | | | 36.25 | | Hmst | yes | 500 | 960 ~~800~~ | | 1460 ~~1300~~ | 292 ~~260~~ | | 292 ~~260~~ | | 292 | | |
| 11 | | | NW¼ of SW¼ | | | | | | | | | | | | | | | | | | |
| 12 | O. W. Dahlen | | ~~SW¼ of SW¼~~ Lot 4 and 4 acres | | | | 40 | | " | no | 321 | | | 321 | | 107 | 107 | | 107 | | SOLD FOR TAXES |
| 13 | Theodore Nohl | | SE¼ of SW¼ | | | | 40 | | " | no | 282 | | | 282 | | 94 | 94 | | 94 | | SOLD FOR TAXES |
| 14 | Helen M. Dahlen | | 1 acre of Lot 4 | | | | 1 | | " | no | 127 | 662 ~~557~~ | | 789 ~~684~~ | | 263 ~~228~~ | 263 ~~228~~ | | 263 ~~228~~ | | |
| 15 | Rod. Stewart | | NE¼ of SE¼ | | | | 40 | | Hmst | no | 241 | | | 241 | | 67 | 67 | | 67 | | |
| 16 | Hurcil L. Woodruff | | NW¼ of SE¼ | | | | 40 | | " | " | 360 | 657 | | 417 | | 137 | 137 | | 137 | | |
| 17 | Geo. E. Maas | | SW¼ of SE¼ | | | | 40 | | Hmst | yes | 243 | 180 ~~150~~ | 210 | 423 ~~390~~ | 84 ~~78~~ | | 84 ~~78~~ | | 84 ~~78~~ | | SOLD FOR TAXES |
| 18 | | | SE¼ of SE¼ | | | | 40 | | " | " | 240 | | 240 | 240 | 48 | | 48 | | 48 | | SOLD FOR TAXES |
| 19 | O. W. Dahlen | | 8⅞ acres of Lot 4 | | | | 8⅞ | | " | no | 310 | 1433 ~~1103~~ | | 1743 ~~1413~~ | | 474 ~~404~~ | 474 ~~404~~ | | 474 ~~404~~ | | SOLD FOR TAXES |
| 20 | O. W. Dahlen & Helen Curtis | | Strip 1 rd. wide on O. W. Dahlen's Lot 4 | | | | 60 | | " | no | 21 | | | 21 | | 7 | 7 | | 7 | | |
| | | | | | | | 499.65 | | | | 3944 | 4463 | | 8407 | 270 | 2129 | 2399 | | 2399 | | 2557 |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (31.14 Mills) | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 107 | | | | | 1403 | 62 | | | | | 1465 ✓3 | 2nd Half Paid | OCT 30 1939 | 9148 | | | | 277 ✓ | Abated to | | | 877 | | $6399 |
| | 40 | | | | | 525 | 23 | | | | | 548 ✓4 | 1st Half Paid | OCT 30 1939 | 9149 | | | | | " | | | 314 | | 877 |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | Abated |
| 6 | 98 | | | | | 1285 | | | | | | 1285 ✓6 | | | | | | | | | | | 1285 | | |
| 7 | 325 | | | | | 4262 | 189 | | | | | 4451 ✓7 | 1st Half Paid | JUN 27 1939 | 6248 | | 2226 ✓ | | | | | | 2225 | | |
| 8 | 96 | | | | | 1259 | | | | | | 1259 8 | PAID IN FULL | MAY 19 1939 | 4117 | | 1259 ✓ | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | 290 | | | | | 3803 | 168 | | | | | 3971 10 | PAID IN FULL | JAN 10 1939 | 155 | 39.71 ✓ | | | | | | | | | |
| 11 | 292 | | | | | 3829 | | | | | | 3829 11 | 2nd Half Paid | NOV 4 1938 | 9338 | | | | | | | | | | |
| | | | | | | | | | | | | | 1st Half Paid | Mar 27 1939 | 6113 | | 1915 ✓ | | 1914 ✓ | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | 107 | | | | | 1403 | 62 | | | | | 1465 13 | | | | | | | | | | | 1465 | | |
| 14 | 94 | | | | | 1233 | 55 | | | | | 1288 14 | 2nd Half Paid | NOV 2 1939 | 9227 | | | | | | | | | | |
| | | | | | | | | | | | | | 1st Half Paid | JUN 22 1939 | 6440 | | 644 ✓ | | 644 | | | | | | |
| 15 | 271 | | | | | 3554 | 157 | | | | | 3711 15 | | | | | | | | | | | 3711 | | 4157 |
| 16 | 67 | | | | | 879 | 39 | | | | | 918 16 | 2nd Half Paid | NOV 8 1939 | 9403 | | | | | | | | | | |
| | | | | | | | | | | | | | 1st Half Paid | JUL 2 1939 | 6703 | | 459 ✓ | | 459 ✓ | | | | | | |
| 17 | 140 | | | | | 1836 | 81 | | | | | 1917 17 | 2nd Half Paid | OCT 30 1939 | 9149 | | | | | | | | | | |
| | | | | | | | | | | | | | 1st Half Paid | JUN 9 1939 | 5272 | | 958 ✓ | | 957 | Abated to 11.07 | | | $6399 | | |
| 18 | 84 | | | | | 1102 | | | | | | 1102 18 | PAID IN FULL | JUL 10 1939 | | | | | | | | | Abated | | |
| 19 | 48 | | | | | 629 | | | | | | 629 19 | PAID IN FULL | JUL 10 1939 | 7570 | | | | 198 | 35 ✓ | | | | | |
| 20 | 471 | | | | | 6177 | 274 | | | | | 6451 ✓20 | | | | | | | | | | | 6451 | | 7128 |
| | 7 | | | | | 92 | 04 | | | | | 96 ✓ | PAID IN FULL | JAN 10 1939 | 155 | 96 ✓ | | | | | | | | | |
| | 2537 | | | | | 33271 | 1 14 | | | | | 34385 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3



| | IN WHOSE NAME ASSESSED | TO WHOM TRANSFERRED | DESCRIPTION OF PROPERTY: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | 10's | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements | Structures & Improvements: True and Full Value of Buildings and other Structures | True and Full Value of Machinery Partly Assessed to Real Estate | Total True and Full Value of Lands including all Structures, Improvements and Machinery | Assessed Value of Homesteads up to Exempt as per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands including all Structures, Improvements and Machinery | Equalized Values: 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 | SOLD FOR TAXES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| 1 | Robert Stewart | | NE¼ of NE¼ | 35 | 140 | 30 | 40 | | Dwg | yes | 240 | | | 240 | 48 | | 48 | | 48 | 48 | |
| 2 | " | | NW¼ of NE¼ | | | | 40 | | " | " | 240 | | | 240 | 48 | | 48 | | 48 | 48 | |
| 3 | " | | SW¼ of NE¼ | | | | 40 | | " | " | 400 | 276 | 230 | 676 | 234 | 135 | 135 | | 135 | 135 | |
| 4 | " | | SE¼ of NE¼ | | | | 40 | | " | " | 280 | | | 280 | 56 | | 56 | | 56 | 56 | |
| 5 | | | | | | | | | | | | | | | | | | | | | |
| 6 | " | | NE¼ of NW¼ | | | | 40 | | " | " | 240 | | | 240 | 48 | | 48 | | 48 | 48 | |
| 7 | " | | NW¼ of NW¼ | | | | 40 | | " | " | 240 | | | 240 | 48 | | 48 | | 48 | 48 | |
| 8 | Stacca Realty Co. | | SW¼ of NW¼ | | | | 40 | | " | no | 240 | | | 240 | | 80 | 80 | | 80 | 80 | SOLD FOR TAXES |
| 9 | " | | SE¼ of NW¼ | | | | 40 | | " | no | 240 | | | 240 | | 80 | 80 | | 80 | 80 | SOLD FOR TAXES |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | Robert Stewart | | NE¼ of SW¼ | | | | 40 | | Dwg | yes | 280 | | | 280 | 56 | | 56 | | 56 | 56 | |
| 12 | Stacca Realty Co. | | NW¼ of SW¼ | | | | 40 | | " | no | 240 | | | 240 | | 80 | 80 | | 80 | 80 | SOLD FOR TAXES |
| 13 | " | | SW¼ of SW¼ | | | | 40 | | " | no | 240 | | | 240 | | 80 | 80 | | 80 | 80 | SOLD FOR TAXES |
| 14 | State of Minnesota | | SE¼ of SW¼ | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | " | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | | |
| 17 | Robert Stewart | | NW¼ of SE¼ | | | | 40 | | " | yes | 280 | | | 280 | 56 | | 56 | | 56 | 56 | |
| 18 | State of Minnesota | | SW¼ of SE¼ | | | | | | | | | | | | | | | | | | |
| 19 | " | | SE¼ of SE¼ | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 480 | | | | 3160 | ~~235~~ 276 | | ~~3395~~ 3436 | ~~486~~ 495 | 320 | 806 | | 815 | 815 | |

| | VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate 131.4 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | TOTAL GENERAL TAX | SPECIAL TAXES: Ditch No. ..... | Ditch No. ..... | ..... | ..... | TOTAL TAXES | PAID | WHEN PAID | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | 48 | | | | | 629 | | | | | | | 629 | 2nd Half Paid / 1st Half Paid | NOV 8 1939 / JUN 2 - 1939 | 10008 / 4907 | | 1881 | | 1881 | | | | | | |
| 2 | 48 | | | | | 629 | | | | | | | 629 | 2nd Half Paid / 1st Half Paid | NOV 8 1939 / JUN 2 - 1939 | 10008 / 4907 | | 1881 | | 1881 | | | | | | |
| 3 | 135 | | | | | 1770 | | | | | | | 1770 | 2nd Half Paid / 1st Half Paid | NOV / JUN 2 - 1939 | | | | | | | | | | | |
| 4 | 56 | | | | | 734 | | | | | | | 734 | 2nd Half Paid / 1st Half Paid | NOV / JUN 2 - 1939 | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | 2nd Half Paid / 1st Half Paid | NOV / JUN 2 1939 | | | | | | | | | | | |
| 6 | 48 | | | | | 629 | | | | | | | 629 | 2nd Half Paid / 1st Half Paid | NOV 8 1939 / JUN 2 1939 | 10008 / 4907 | | 629 | | 629 | | | | | | |
| 7 | 48 | | | | | 629 | | | | | | | 629 | 2nd Half Paid / 1st Half Paid | NOV / JUN 2 1939 | | | | | | | | | | | |
| 8 | 80 | | | | | 1049 | 46 | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 9 | 80 | | | | | 1049 | 46 | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 56 | | | | | 734 | | | | | | | 734 | 2nd Half Paid / 1st Half Paid | NOV 8 1939 / JUN 2 - 1939 | 10008 / 4903 | | 367 | | 367 | | | | | | |
| 12 | 80 | | | | | 1049 | 46 | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 13 | 80 | | | | | 1049 | 46 | | | | | | 1095 | | | | | | | | | | | 1095 | | |
| 14 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | 56 | | | | | 734 | | | | | | | 734 | 2nd Half Paid / 1st Half Paid | NOV 8 1939 / JUN 2 - 1939 | 10008 / 4903 | | 367 | | 367 | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 815 | | | | | 10684 | 184 | | | | | | 10868 | | | | | | | | | | | | | |

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Twp. or Block | Range | Number of Acres of Land (Acres 100's) | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands Including all Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of Structures and Other Structures (Dollars) | True and Full Value of Machinery Per Cent Added to Real Estate (Dollars) | Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Assessor's Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars) | Assessed Value of Kranjcbner at 33⅓ per cent Class 3 (Dollars) | Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars) | Total Assessed Value as Equalized by the County Board (Dollars) | Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars) | Sold for Taxes | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 38.4 Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | Assessed Valuation Non-Homestead (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 5.81 Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes: Ditch No. ..... ($ cts.) | Ditch No. ..... ($ cts.) | ..... ($ cts.) | ..... ($ cts.) | Total Taxes ($ cts.) | | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1939 ($ cts.) | June Settlement 1939 ($ cts.) | Penalty ($ cts.) | November Settlement 1939 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1940 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1940 ($ cts.) | Penalty ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | D. H. George | S | 1 NE ¼ of NE ¼ | 36 | 140 | 30 | 40 | Wg | no | 201 | | | 201 | | | 67 | 67 | | 67 | | SOLD FOR TAXES | 67 | | | | | 879 | 39 | | | | | | 918 | 1 | | | | | | | | | | | 918 | |
| | " | S | 2 NW ¼ of NE ¼ | | | | 40 | " | no | 201 | | | 201 | | | 67 | 67 | | 67 | | SOLD FOR TAXES | 67 | | | | | 879 | 39 | | | | | | 918 | 2 | | | | | | | | | | | 918 | |
| | J. B. Rosenberger | S | 3 SW ¼ of NE ¼ | | | | 40 | " | no | 240 | | | 240 | | | 80 | 80 | | 80 | | SOLD FOR TAXES | 80 | | | | | 1049 | 46 | | | | | | 1095 | 3 | | | | | | | | | | | 1095 | |
| | D. H. George | S | 4 SE ¼ of NE ¼ | | | | 40 | " | no | 201 | | | 201 | | | 67 | 67 | | 67 | | SOLD FOR TAXES | 67 | | | | | 879 | 39 | | | | | | 918 | 4 | | | | | | | | | | | 918 | |
| | | S | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 5 | | | | | | | | | | | | |
| | J. B. Rosenberger | S | 6 NE ¼ of NW ¼ | | | | 40 | " | no | 201 | | | 201 | | | 67 | 67 | | 67 | | SOLD FOR TAXES | 67 | | | | | 879 | 39 | | | | | | 918 | 6 | | | | | | | | | | | 918 | |
| | " | S | 7 NW ¼ of NW ¼ | | | | 40 | " | " | 201 | | | 201 | | | 67 | 67 | | 67 | | SOLD FOR TAXES | 67 | | | | | 879 | 39 | | | | | | 918 | 7 | | | | | | | | | | | 918 | |
| | " | S | 8 SW ¼ of NW ¼ | | | | 40 | " | " | 240 | | | 240 | | | 80 | 80 | | 80 | | SOLD FOR TAXES | 80 | | | | | 1049 | 46 | | | | | | 1095 | 8 | | | | | | | | | | | 1095 | |
| | " | S | 9 SE ¼ of NW ¼ | | | | 40 | | | 201 | | | 201 | | | 67 | 67 | | 67 | | SOLD FOR TAXES | 67 | | | | | 879 | 39 | | | | | | 918 | 9 | | | | | | | | | | | 918 | |
| | | | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 10 | | | | | | | | | | | | |
| | Ed. D. P. Steele | S | 11 NE ¼ of SW ¼ | | | | 40 | " | no | 240 | | | 240 | | | 80 | 80 | | 80 | | SOLD FOR TAXES | 80 | | | | | 1049 | 46 | | | | | | 1095 | 11 | | | | | | | | | | | 1095 | |
| | Guy Chisholm | | 12 NW ¼ of SW ¼ | | | | 40 | Wg | No | 240 | | | 240 | | | 80 | 80 | | 80 | | | 80 | | | | | 1049 | 46 | | | | | | 1095 | 12 | 2nd Half Paid | NOV 14 1939 | 10258 | | | | 547 | | | | | | |
| | Guy H. Chisholm | | 13 SW ¼ of SW ¼ | | | | 40 | " | No | 240 | | | 240 | | | 80 | 80 | | 80 | | | 80 | | | | | 1049 | 46 | | | | | | 1095 | 13 | 1st Half Paid | JUL 6 - 1939 | 7206 | | | | 547 | | | | | | |
| | Frank W. George | S | 14 SE ¼ of SW ¼ | | | | 40 | " | no | 201 | | | 201 | | | 67 | 67 | | 67 | | SOLD FOR TAXES | 67 | | | | | 879 | 39 | | | | | | 918 | 14 | 2nd Half Paid | NOV 14 1939 | 10263 | | | | 547 | | | | | | |
| | | | 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 15 | | | | | | | | | | | | |
| E | Ed. D. P. Steele | S | 16 ~~NE ¼ of SE ¼~~ Lot 1 | | | | 54.35 | " | no | 381 | | | 381 | | | 127 | 127 | | 127 | | SOLD FOR TAXES | 127 | | | | | 1665 | 74 | | | | | | 1739 | 16 | | | | | | | | | | | 1739 | |
| | | | 17 NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 17 | | | | | | | | | | | | |
| | " | S | 18 ~~SW ¼ of SE ¼~~ . 1 | | | | 55.30 | " | no | 387 | | | 387 | | | 129 | 129 | | 129 | | SOLD FOR TAXES | 129 | | | | | 1692 | 75 | | | | | | 1767 | 18 | | | | | | | | | | | 1767 | |
| | | | 19 SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 19 | | | | | | | | | | | | |
| | | | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 20 | | | | | | | | | | | | |
| | | | | | | | 589.65 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | G. I. Unplatted | | | | 13198.75 | | | 3375 | | | 3375 | | | 1125 | 1125 | | 1125 | | | 1125 | | | | | 14755 | 652 | | | | | | 15407 | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 50102 | | | | | 457024 | 22464 | | | | | | 679485 | | | | | | | | | | | | | | |

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

(Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 1938.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Lot | Block | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Land and Improvements | Structures & Improvements: True and Full Value of Buildings and Other Structures | True and Full Value of Machinery Not Attached to Real Estate | Total True and Full Value of Land, including all Structures, Improvements and Machinery | Assessed Value of Homesteads up to Amount in per cent Class 3C | Assessed Value of Remainder at 40 per cent Class 4 | Equalized Values: Total Assessed Value of Lands including all Structures, Improvements 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 | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| | | | Arthur's Point | | | | | | | | | | | | | | | |
| 1 | A R Talbot | | N½ of balance of | 1 | 1 | Wm | no | 50 | 527 550 | | 627 600 | | 251 240 | 240 | | 251 | | |
| 2 | Irving G. Chapin | | 115 feet of NE side of | 1 | | " | no | 50 | 978 928 | | 1028 978 | | 411 391 | 390 | | 408 | | |
| 3 | Robert H. Talbot | | S⅔ of Bal of | 1 | | " | no | 50 | 787 750 | | 837 800 | | 335 320 | 300 | | 335 | | SOLD FOR TAXES |
| 4 | D P Settlemire | | Part of Lot | 1 | | " | no | 100 | | | 100 | | 40 | 40 | | 40 | | SOLD FOR TAXES |
| 5 | W. C. Arthur | | Bal of Lot | 1 | | " | no | 300 | 1687 1550 | | 1987 1850 | | 795 740 | 740 | | 771 | | |
| 6 | Marie J. Stewart | | | 3 | | " | no | | | | | | | | | | | |
| 7 | " | | | 4 | | " | no | 375 | 1470 1400 | | 1845 1775 | | 738 710 | 710 | | 738 | | |
| 8 | " | | Sub'r of | 5 | | " | no | | | | | | | | | | | |
| 9 | Chas. J. Rockwell & Henry J. Enright of & Estate Emerson Rockwell | | NE¼ of | 5 | | " | no | 325 | 448 425 | | 673 650 | | 269 260 | 260 | | 268 | | |
| 10 | " " " | | | 6 | | " | no | | | | | | | | | | | |
| 11 | Geo. D. Settlemire | | | 7 | | " | no | 200 | 444 400 | | 1144 1100 | | 458 440 | 440 | | 458 | | |
| 12 | " | | | 8 | | " | no | | | | | | | | | | | |
| 13 | W. C. Arthur | | | 9 | | | | assessed under "Bal of lot 3" in group | | | | | | | | | | |
| 14 | " | | | 10 | | | | | | | | | | | | | | |
| 15 | Alonzo K. Watson & Elizabeth Watson | | | 11 | | " | no | 100 | 367 350 | | 467 450 | | 187 180 | 180 | | 187 | | |
| 16 | W. C. Arthur | | | 12 | | | | assessed under "Bal of lot 3" in group | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | 1450 | 6850 7191 | | 8300 8641 | | 3320 3456 | 3320 | | 3456 | | |

| | Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Assessed Valuation Non-Homestead | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 5.8 Mills | Total General Tax | Special Taxes: Ditch No. ..... | Ditch No. ..... | | | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1939 | June Settlement 1939 | Penalty | November Settlement 1939 | Penalty | Collections to First Monday in January 1940 | Penalty | Delinquent on First Monday in January 1940 | Penalty | Total Delinquent Tax and Penalty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
| 1 | 251 | | | | | 3668 | 146 | | | | | | 3814 | PAID IN FULL | JAN 6 1939 | 82 | 3814 | | | | | | | | | |
| 2 | 408 | | | | | 5963 | 237 | | | | | | 6200½ | 2nd Half Paid | NOV 10 1939 | 9490 | | | | | | | | | | |
| | | | | | | | | | | | | | | 1st Half Paid | JUN 12 1939 | 3720 | | | | | | | | | | |
| 3 | 335 | | | | | 4896 | 195 | | | | | | 5091 | | | | | 3100 | | 3100 | | | | | | |
| 4 | 40 | | | | | 565 | 23 | | | | | | 608 | | | | | | | | | | | 5091 | | |
| 5 | 771 | | | | | 11267 | 448 | | | | | | 11715 | PAID IN FULL | JUN 5 1939 | 5120 | | 11715 | | | | | | 608 | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | 738 | | | | | 10785 | 429 | | | | | | 11214 | PAID IN FULL | MAY 19 1939 | 4107 | | 11214 | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | 268 | | | | | 3917 | 156 | | | | | | 4073 | PAID IN FULL | MAY 17 1939 | 3951 | | 4073 | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 458 | | | | | 6693 | 266 | | | | | | 6959 | PAID IN FULL | APR 19 1939 | 3049 | | 6959 | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 187 | | | | | 2733 | 109 | | | | | | 2842 | PAID IN FULL | JAN 11 1939 | 186 | 2842 | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | 3456 | | | | | 50507 | 2009 | | | | | | 52516 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Platted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

| In Whose Name Assessed | To Whom Transferred | | Description of Property: Subdivision | Lot | Block | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars) | Structures & Improvements: 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 $1000 at 25 per cent Class 3C (Dollars) | Assessed Value of Remainder at 40 per cent Class 4 (Dollars) | Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Equalized Values: 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) | Sold for Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Kearney Heights | | | | | | | | | | | | | | | |
| Lillian M. Curtis | | 1 | 4 rds sq in SE corner of Block 5 | | | Ung. | no | 50 | | | 50 | | 20 | 20 | | 20 | | |
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| | | | GT | | | | | 50 | | | 50 | | 20 | 20 | | 20 | | |

| Valuations by School Districts as Equalized by Tax Commission: District No. Rate 146.4 Mills (Dollars) | District No. Rate Mills (Dollars) | District No. Rate Mills (Dollars) | District No. Rate Mills (Dollars) | Assessed Valuation Non-Homestead (Dollars) | Rate and Tax Less Homestead Exemption Mills ($ cts.) | State Tax on Non-Homestead 5.81 Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes: Ditch No. ($ cts.) | Ditch No. ($ cts.) | ($ cts.) | ($ cts.) | Total Taxes ($ cts.) | | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1939 ($ cts.) | June Settlement 1939 ($ cts.) | Penalty ($ cts.) | November Settlement 1939 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1940 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1940 ($ cts.) | Penalty ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 20 | | | | | 292 | 12 | | | | | | 304 | 1 | PAID IN FULL | JAN 10 1939 | 156 | 304 ✓ | | | | | | | | | |
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| 20 | | | | | 292 | 12 | | | | | | 304 | | | | | | | | | | | | | | |
| GT 3476 | | | | | 507.99 | 2021 | | | | | | 52820 | | | | | | | | | | | | | | |

UNPLATTED

FORM 6. MILLER-MAHONEY, MINNEAPOLIS.

# Tabular Statement of Taxable Unplatted Real Property Assessment of the Township of Birch Lake, County of Cass, Minnesota, 1938

*HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.*

| | Number of Acres of Land Assessed: Acres | Number of Acres of Land Assessed: 100ths | ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars) | STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars) | STRUCTURES AND IMPROVEMENTS: 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 33⅓ per cent Class 3 (Dollars) | Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars) | EQUALIZED VALUATIONS: 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) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Footings Brought Forward from Page 1 | 605 | 23 | 4548 | 28146 | 1500 | 34194 | | 11398 | 11398 | | | | |
| " " " " " 2 | 313 | 07 | 1860 | | | 1860 | | 620 | 620 | | | | |
| " " " " " 3 | 412 | 45 | 1900 | | | 1900 | 333 | 80 | 413 | | | | |
| " " " " " 4 | 233 | 79 | 2065 | 1335 | | 3400 | 479 | 335 | 814 | | | | |
| " " " " " 5 | 10 | 50 | 157 | | | 157 | | 53 | 53 | | | | |
| " " " " " 6 | 234 | 39 | 1650 | 1125 | | 2775 | 390 | 275 | 665 | | | | |
| " " " " " 7 | 163 | 67 | 1371 | 990 | | 2361 | | 787 | 787 | | | | |
| " " " " " 8 | 447 | 40 | 3281 | 260 | | 3541 | 284 | 707 | 991 | | | | |
| " " " " " 9 | 552 | 15 | 4094 | 1259 | | 5353 | 227 | 1406 | 1633 | | | | |
| " " " " " 10 | 323 | 25 | 2437 | 1707 | | 4144 | 534 | 483 | 1022 | | | | |
| " " " " " 11 | 200 | | 1004 | 75 | | 1079 | 55 | 268 | 323 | | | | |
| " " " " " 12 | 158 | 25 | 1745 | 291 | | 2036 | 106 | 502 | 608 | | | | |
| " " " " " 13 | 418 | 95 | 3225 | 290 | | 3515 | 295 | 680 | 975 | | | | |
| " " " " " 14 | 374 | 75 | 2708 | 780 | | 3488 | 484 | 401 | 860 | | | | |
| " " " " " 15 | 350 | 10 | 2867 | 810 | | 3677 | 376 | 599 | 975 | | | | |
| " " " " " 16 | 547 | 70 | 3690 | 70 | | 3760 | 110 | 1070 | 1180 | | | | |
| " " " " " 17 | 434 | 93 | 4030 | 1871 | | 5901 | 945 | 392 | 1337 | | | | |
| " " " " " 18 | 478 | 16 | 3978 | 2193 | | 6171 | 513 | 1202 | 1715 | | | | |
| " " " " " 19 | 185 | | 1880 | 785 | | 2665 | 164 | 615 | 779 | | | | |
| | | | 48542 | 41447 | 1500 | 91989 | 5274 | 28873 | ~~41447~~ | | | | |

UNPLATTED

FORM 6 — PRINTED STATE COMPTROL. BOARD, ST. PAUL

# Tabular Statement of Taxable Unplatted Real Property Assessment of the 2nd N of Birch Lake, County of Cass, Minnesota, 1938

*HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.*

| | Number of Acres of Land Assessed: Acres | 100ths | Assessor's Valuations: True and Full Value of Lands 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 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 33⅓ per cent Class 3 (Dollars) | Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars) | Equalized Valuations: Total Assessed Value as Equal'zd 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) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Footings Brought Forward from Page preceding page* | | | $ 8572 | 4147 | 1500 | 14189 | 5974 | 8173 | 14189 | | | | |
| " " " " " 20 | 37 75 | | 2389 | 307 | | 2691 | 90 | 747 | 837 | | | | |
| " " " " " 21 | 20 15 | | 1653 | 1584 | | 3237 | 366 | 469 | 835 | | | | |
| " " " " " 22 | 45 30 | | 3600 | 416 | | 4016 | 421 | 637 | 1058 | | | | |
| " " " " " 23 | 62 | | 3984 | 150 | | 4134 | | 1378 | 1378 | | | | |
| " " " " " 24 | 68 | | 4115 | 1205 | | 5320 | 476 | 980 | 1456 | | | | |
| " " " " " 25 | 30 | | 1680 | 100 | | 1780 | 356 | | 356 | | | | |
| " " " " " 26 | 40 | | 2164 | | | 2164 | | 727 | 727 | | | | |
| " " " " " 27 | 25 90 | | 3049 | 2608 | | 5657 | 658 | 789 | 1447 | | | | |
| " " " " " 28 | 14 55 | | 1906 | 12000 | | 3906 | | 1303 | 1303 | | | | |
| " " " " " 29 | 15 10 | | 951 | | | 951 | | 317 | 317 | | | | |
| " " " " " 30 | 53 61 | | 4654 | 1822 | | 6476 | 1018 | 478 | 1496 | | | | |
| " " " " " 31 | 26 60 | | 3013 | 915 | | 3928 | 348 | 396 | 744 | | | | |
| " " " " " 32 | 44 0 | | 3818 | 650 | | 4468 | 587 | 511 | 1098 | | | | |
| " " " " " 33 | 33 15 | | 3366 | 3266 | | 6632 | 178 | 1964 | 2097 | | | | |
| " " " " " 34 | 51 65 | | 3984 | 4053 | | 8037 | 570 | 1729 | 2299 | | | | |
| " " " " " 35 | 48 0 | | 3160 | 830 | | 3990 | 486 | 320 | 806 | | | | |
| " " " " " 36 | 58 15 | | 3375 | | | 3375 | | 1125 | 1125 | | | | |
| " " " " " | | | | | | | | | | | | | |
| | 1315 55 | | 198300 | 61253 | 1500 | 261053 | 10272 | 35751 | 46023 | | | | |
| | | | | 7350 | | 17330 | 11491 | 38611 | 50102 | | | | |

UNPLATTED

FORM 6 — PRINTED STATE COMPTROL. BOARD, ST. PAUL

# 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 33⅓ per cent, Class 3.*

| | Number of Acres of Land Assessed: Acres | 100ths | Assessor's Valuations: True and Full Value of Lands 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 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 33⅓ per cent Class 3 (Dollars) | Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars) | Equalized Valuations: Total Assessed Value as Equal'zd 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) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Footings Brought Forward from Page* | | | | | | | | | | | | | |
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UNPLATTED

FORM 6

# 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 33⅓ per cent, Class 3.*

| | Number of Acres of Land Assessed | | ASSESSOR'S VALUATIONS | | | | | | | EQUALIZED VALUATIONS | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | True and Full Value of Lands Exclusive of Structures and Improvements | STRUCTURES AND IMPROVEMENTS | | Total True And Full Value of Lands Including All Structures, Improvements and Machinery | Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B | Assessed Value of Remainder at 33⅓ per cent Class 3 | Total Assessed Value of Lands Including All Structures, Improvements and Machinery | Total Assessed Value as Equal ized by the Board of Review | Total Assessed Value as Equalized by the County Board | Total Assessed Value as Equalized by the Minnesota Tax Commission | REMARKS |
| | Acres | 100ths | Dollars | True and Full Value of Buildings and other Structures Dollars | True and Full Value of Machinery Permanently Attached to Real Estate Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| *Footings Brought Forward from Page* | | | | | | | | | | | | | |
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PLATTED

FORM 6

# Tabular Statement of Taxable Platted Real Property Assessment of the Town of Birch Lake, County of Cass, Minnesota, 1955

*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.*

| | Number of Acres of Land Assessed | | ASSESSOR'S VALUATIONS | | | | | | | EQUALIZED VALUATIONS | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | True and Full Value of Lands Exclusive of Structures and Improvements | STRUCTURES AND IMPROVEMENTS | | Total True and Full Value of Lands Including All Structures, Improvements and Machinery | Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C | Assessed Value of Remainder at 40 per cent Class 4 | Total Assessed Value of Lands Including All Structures, Improvements 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 | REMARKS |
| | Acres | 100ths | Dollars | True and Full Value of Buildings and other Structures Dollars | True and Full Value of Machinery Permanently Attached to Real Estate Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | |
| *Footings Brought Forward from Page* | | | | | | | | | | | | | |
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