ASSESSMENT & TAX LIST

Birch Lake

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn. 1939

E L Bodeker 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 1939, 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.

J. Peterson *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 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. 1999. **By whom listed.** Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of 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, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, 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, by the trustee; of the estate of a deceased person, by the executor or administrator.

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

6. The property of a body politic or 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. 2003. **Where listed.** Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

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

Sec. 2006. **Farm property of non-resident.** When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212, Laws 1925. **Household Goods.** All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

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

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

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

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

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

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

Sec. 2017. **Property moved between May and July.** The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 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, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

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

Sec. 2050. **Examination under oath.** Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

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

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

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

Sec. 1993. **Classification of Property.** All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

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

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty three and one-third (33⅓) per cent of the true and full value thereof.

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

Class 3b. 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 three "b" (3b) 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 $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homstead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any 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 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓ per cent and 40 per cent of the true and full value thereof respectively.

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 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.*

Birch Lake

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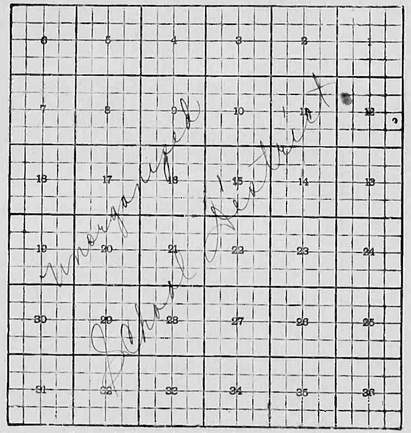
For Convenience of Auditor in Showing Boundaries of School Districts

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



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1939.

FORM 1 WILLIS-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 Planted in rows not more than 12 feet apart in each way	Have the Trees been kept in that condition by cultivating all that may have been done 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 ..... *1939.*

..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1939.

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

Note ★ Assessors will not fill these Columns.

List of Lands in the Town of Beach Lake County of Cass, Minn., for the Year 1939, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 214 Miller-Davis Company, Minneapolis, M. T. C.—Form No. 67

LANDS BECOMING HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY — SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land — Acres	100ths
(Lee Bryan Stump) Hazelle M Bakeker	Ung	S½ of SW¼ + NW¼ of SW¼	15	140	30	120	✓
John G Rotthoff	"						
(Patent) G H Schmidt	"	NE¼ of NW¼	7	140	30	120	
Bill Vaulet Stotts		NE NE	17	140	30		

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY — SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land — Acres	100ths
Lee T Patten + Julia A Patten	Ung	NW. 8 acres of S½ of Lot 2	24	140	30	8	✓
Lee Bryan Stump	" "	W½ of SE¼	16	140	30	80	✓
(Hazelle M. Bakeker)							

List of Lands in the ..... of ....., County of ....., Minn., for the Year 19....., Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 234 Miller-Davis Company, Minneapolis. M. T. C.—Form No. 67

LANDS BECOMING HOMESTEADS								LANDS CEASING TO BE HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Number of Acres of Land
		SUBDIVISION	Sec. or Lot	Town or Block	Range		Acres 100ths			SUBDIVISION	Sec. or Lot	Town or Block	Range		Acres 100ths

INCREASE OR DECREASE in Value of Property Heretofore Assessed by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 5

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Land embezzled by Fire, Flood or other use Dollars
Malvina Susan Dahlgren	So 2.70 Acres along So edge of So ½ of Lot 2	34	140	30	250	Frame house (homestead)	50	
John G. Koothoff					100	" unfinished "	20	
Grant D Palmer, Frank M. Kline + Leslie S. Stauffer	Lot 2	8	140	30	150	Frame Cabins	50	

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the ..... of ....., County of ....., Minn., for the Year 1939.

FORM 3½ (SELLER-BATE COMPANY, MINNEAPOLIS)

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 30 Per Cent Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 4B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: 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 Pertaining 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% Class 3B 25% Class 3C (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)

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 1939.

Witness my hand and official seal this 31 day of December 1939.

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, 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 1939, as specified above, and amounting to $2222.92

Eighty two hundred twenty two & 92/100 DOLLARS

W. T. McKeown
M. E. M.
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 6 1941

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Township of Birch Lake in said County, for the year 1939, 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
M. E. M.
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January 6 1941

I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Birch Lake in said County, for the year 1939, 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.

L. C. Peterson
County Auditor

(SEAL)

Assessor's Retu

FORM 326 HILLY BATES COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Birch Lake

No. School District	Valuation of Money and Credits	Valuation by School Districts: Value of Liquid-other than Town Lots including Structures	Value of Town and City Lots including Structures	Personal Property	Total Value of all Property Except Money and Credits	Rate of State Taxes: State Rev.	State Sch't	Textbook Insurance Retirement Fund	Total Rate of State Tax	Rate of County Taxes: Co. Rev.	Co. R.&B.	Co. Poor	Co. Road and Int.	Old Age Assist.					Total Rate of County Tax	Rate of Town, City or Village Taxes: Town Rev.	Town R.&B.	1 Mill Drag.	Town State Loan	Town Bldg.	Fire Patrol			Total Rate of Town City or Village Tax
	Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Un.	1500	450	48100	3476	4737	56313	110	1.23	34.30	Bldg 363	4.37	363	22.18	1.49	4.11	1.63	31.87			73.48	4.43	.15	1		5	5		20.43

RATES AND TAXES

Cass County, State of Minnesota.

Rate of School Taxes: Local 1 Mill	Special	Sch't Bldg Loan	Del. Bldg				Total Rate of Sch't Tax	Total Rate of Town	Taxes Levied: Local 1 Mill	Special	Bldg	Bldg	State Loan	Total School Tax
Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills						
1 45	5 5	5 5					31.30	137.74	48.10	22.50	24.50	25.13	24.50	150.73
1 30	5 5	5 5					46.30	163.74	8.21	24.39	4.07	47.11	4.07	37.44

All Other Taxes: Funds	Rate	Amounts
State Revenue		4.74
State School		5.60
Teachers Insurance and Retirement Fund		1.06
Add'l Levy H	3.70	16.93
"	3.63	16.93
H	3.63	4.35
County Revenue		124.94
County Road and Bridge		9.58
County Poor		10.76
County Bond and Interest		8.01
County Old Age Assistance		9.38
Town Revenue		24.47
Town Road and Bridge		8.47
Town 1 Mill Dragging		5.31
Town State Loan		
Town Building		
Town Fire Patrol Telephone		28.57
		28.57
School Local 1 Mill		5.31
School Special		26.91
School State Loan		28.57
School Delinquency		28.57
School Bldg		29.84
Money and Credits		4.50
TOTAL		822.92

Total No. Acres 12.300.15 Total Levy $ 822.92 Book Footings, $ 822.92

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 schedule of the taxes levied on the property in the Town of Birch Lake in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1936.

Witness my hand and official seal this 31 day of A. D. 19 37

L. C. Peterson County Auditor

SEAL

Assessor's Ret

FORM 34 MILLER-BLAKE COMPANY, MINNEAPOLIS

NAME OF OWNER

Collection of Taxes of 1939, Town of Birch Lake, Cass County, Minnesota.

FUNDS	March Settlement 1938	June Settlement 1938	Nov. Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	1735	3844							
State School	2670	4733							
Teachers' Ins and Ret. Bkgll									
County Revenue	10597	23486							
County Road and Bridge	7768	17189							
County Poor	9169	20335							
County Bond and Interest	74463	165550							
County Old Age Assistance	71104	157945							
Town Revenue	2117	4691							
Town Road and Bridge	7167	15887							
Town 1 Mill Dragging	478	1059							
Town State Loan									
Town Building None	2388	5294							
Town Fire Patrol	2388	5294							
School Local 1 Mill	478	1059							
School Special	10951	20083							
State Loan School	2389	5294							
School Building	2184	5000							
School Refunding	2389	5294							
Money and Credits	300								
TOTALS	73639	155839							

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Money & Credits	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Money & Credits	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. 2	4 78	10951	2389	13418	1059	20083	53	21195											
" " " Bldg	74 84	Ref. 2389			Bldg 5000	Ref. 5294													
" " "																			
" " "																			
" " "																			
" " "																			
TOTALS	296	21095	14777	18691	6366	20083	53	26502											

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1939.

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	100ths	No. School District	Hallsite 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 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)	Equalized Values: 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
Arthur R. Mercer		NE ¼ of NE ¼	+ 140	30		44	10	Un.	710											SOLD FOR TAXES
Fernechon, Anderson + Rogutz		NW ¼ of NE ¼				44	59		"											SOLD FOR TAXES
" " "		SW ¼ of NE ¼				40			"											SOLD FOR TAXES
Arthur R. Miller		SE ¼ of NE ¼				40			"											SOLD FOR TAXES
Fernechon, Anderson + Rogutz		NE ¼ of NW ¼				45	07		"											SOLD FOR TAXES
" " "		NW ¼ of NW ¼				45	07		"											SOLD FOR TAXES
" " "		SW ¼ of NW ¼				40			"											SOLD FOR TAXES
" " "		SE ¼ of NW ¼				40			"											SOLD FOR TAXES
" " "		NE ¼ of SW ¼				40			"											SOLD FOR TAXES
" " "		NW ¼ of SW ¼				40			"											SOLD FOR TAXES
Arthur R. Mercer		~~SW ¼ of SW ¼~~ Lot 6				38	30		"											SOLD FOR TAXES
Mercer Fur Farms, Inc.		~~SE ¼ of SW ¼~~ " 5				21	90		"											SOLD FOR TAXES
Arthur O. Miller		NE ¼ of SE ¼				40			"											SOLD FOR TAXES
Fernechon, Anderson + Rogutz		NW ¼ of SE ¼				40			"											SOLD FOR TAXES
Mercer Fur Farms, Inc.		~~SW ¼ of SE ¼~~ Lot 4				16	45		"											SOLD FOR TAXES
Walter C. Mercer		~~SE ¼ of SE ¼~~ " 3				29	25		"											SOLD FOR TAXES
						605	38													

Cass County, Minnesota, for Taxes for the Year 1939.

Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 13.74 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Line Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.	
67					980	48						978	1													978	1054	1051	
74					1077	47						1074	2													1074	1163	1160	
67					980	48						978	3													978	1054	1051	
67					980	48						978	4													978		1051	
													5																
74					1077	47						1074	6													1074	1163	1160	
74					1077	47						1074	7													1074		1160	
67					980	48						978	8													978	1054	1051	
67					980	48						978	9													978		1051	
													10																
107					1485	68						1553	11													1553	1674	1677	
80					1110	51						1161	12													1161	1248	1254	
198					2747	126						2873	13													2873	3124	3103	
1449					20103	973						21076	14													21076	22777	22788	
													15																
93					1290	59						1349	16													1349	1461	1457	
3189					44244	2031						46275	17													46275	50332	50337	
6555					90944	4176						95120	18													95120	103444	103332	
1046					14517	666						15178	19													15178	16442	16332	
													20																
13294					184166	8456						192622																	

Form 4 CD [illegible]

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	Range	Number of Acres of Land: Acres	Hdths	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)	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 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	Bernichon, Anderson & Kagels		~~N E ¼ of N E ¼~~ Lot 1	2	140	30	38.66	60		no											SOLD FOR TAXES
2	" " "		~~N W ¼ of N E ¼~~ " 2				12			"											SOLD FOR TAXES
3			~~S W ¼ of N E ¼~~																		
4			~~S E ¼ of N E ¼~~																		
5																					
6	J. F. Boettcher	Marion E. Boettcher	~~N E ¼ of N W ¼~~ Lot 3				28.21			no											
7	" "	" "	~~N W ¼ of N W ¼~~ " 4				46.35			"											
8	State of Minnesota		~~S W ¼ of N W ¼~~ " 5																		
9	Mildred Frances Helland		~~S E ¼ of N W ¼~~ " 6				46.20			"											SOLD FOR TAXES
10																					
11	East Saginaw Nat'l. Bk.		~~N E ¼ of S W ¼~~				40			"											SOLD FOR TAXES
12	L. J. Klemen & N. E. Lewis		~~N W ¼ of S W ¼~~				40			"											SOLD FOR TAXES
13	State of Minnesota		~~S W ¼ of S W ¼~~																		
14	"		~~S E ¼ of S W ¼~~																		
15																					
16			~~N E ¼ of S E ¼~~																		
17	East Saginaw Nat'l. Bk.		~~N W ¼ of S E ¼~~ Lot 7				13.50			no											SOLD FOR TAXES
18	State of Minnesota		~~S W ¼ of S E ¼~~ " 8																		
19	Arthur R. Mason		~~S E ¼ of S E ¼~~ " 9				48.75			"											SOLD FOR TAXES
20																					
							312.07														

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 (Rate 137.7 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 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	76					1054 48							1130										1130	1194	1190
2	24					333 15							348												
3																									
4																									
5																									
6	66					916 47							958	2nd Half Paid OCT 29 1940 / 1st Half Paid MAY 22 1940											
7	98					1087 50							1137	2nd Half Paid OCT 29 1940 / 1st Half Paid MAY 22 1940	7209 / 4638		1046 ✓		1045 ✓						
8																									
9	108					1498 69							1567												
10																									
11	69					930 43							973												
12	69					930 43							973												
13																									
14																									
15																									
16																									
17	36					499 72							577												
18																									
19	98					1360 68							1472										1472	1536	1530
20																									
	620					8607 395							8997												

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

Cass County, Minnesota, for Taxes for the Year 1939.

FORM 4 CD

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 / 100ths)	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 (Personal) 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 $1,000 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 (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Empty Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	State of Minnesota		1	NE ¼ of NE ¼	3	140	30	40													
	"		2	NW ¼ of NE ¼																	
	"		3	SW ¼ of NE ¼																	
	"		4	SE ¼ of NE ¼																	
			5																		
	Lural L. Woodruff		6	NE ¼ of NW ¼				46 44		Yes											
	"		7	NW ¼ of NW ¼				46 01		"											
	"	T. P. Coder	8	SW ¼ of NW ¼				40		"											
	"	" " "	9	SE ¼ of NW ¼				40		"											
			10																		
	John F. Boettcher & Marion E. Boettcher		11	NE ¼ of SW ¼				40		Yes											SOLD FOR TAXES
	Lural L. Woodruff (T. P. Coder)		12	NW ¼ of SW ¼				40		Yes											
	Frank Ferguest		13	SW ¼ of SW ¼				40		No											SOLD FOR TAXES
	John F. Boettcher & Marion E. Boettcher		14	SE ¼ of SW ¼				40		Yes											SOLD FOR TAXES
			15																		
	State of Minnesota		16	NE ¼ of SE ¼																	
	"		17	NW ¼ of SE ¼																	
	John F. Boettcher & Marion E. Boettcher		18	SW ¼ of SE ¼				40		"											SOLD FOR TAXES
	" " "		19	SE ¼ of SE ¼				40		"											SOLD FOR TAXES
			20																		
								432 46													

	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 (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	1934 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																											
6	64				888			888					888		2nd Half Paid 1st Half Paid	OCT 23 1940 May 18 1940	8487 4550		1082		1082						
7	92				1276			1276					1276		2nd Half Paid 1st Half Paid	OCT 23 1940 May 18 1940											
8	80				1110			1110					1110		2nd Half Paid 1st Half Paid	NOV 14 1940 JUN 11 1940	10200 5446		444		888						
9	48				666			666					666		2nd Half Paid 1st Half Paid	NOV 14 1940 JUN 11 1940											
10																											
11	60				832			832					832		2nd Half Paid 1st Half Paid	OCT 29 1940 MAY 22 1940	9097 4688		416		416						
12	48				666			666					666		2nd Half Paid 1st Half Paid	NOV 14 1940 JUN 11 1940	10299 5446		333		333						
13	80				1110	51		1161					1161		2nd Half Paid 1st Half Paid	OCT 29 1940 MAY 22 1940	9097 4688		466		466						
14	70				971			971					971														
15																											
16																											
17																											
18	113				1568			1568					1568		2nd Half Paid 1st Half Paid	MAY 22 1940 OCT 2[illegible] 1940	4703 [illegible]				1116						
19	48				666			666					666		1st Half Paid	MAY 22 1940			1113								
20																											
	703 712				9753	51		9804					9804														

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

Form 4 CD

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	Hds.	No. School District	Inclusion Homestead	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, Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 and 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		NE¼ of NE¼ Lot 1	4	146	30	45.90	Un		Yes											
~~John J. & Julia E. Barbeau~~ Mary Sol Ellis (Cabinson)		~~NW¼ of NE¼~~ " 2				46.09			"											
~~" " "~~		~~SW¼ of NE¼~~ " 7				17.50			"											
Lural L. Woodruff		~~SE¼ of NE¼~~ Lot " 8				12.25			"											
" "	J. C. Coder (Contract)	SW¼ of " 8				9.25			"											
State of Minnesota		NE¼ of NW¼ " 3																		
"		NW¼ of NW¼ " 4																		
"		SW¼ of NW¼ " 5																		
"	(Contract John J. Barbeau)	SE¼ of NW¼ " 6																		
James W. Quinlan	and Adelle Quinlan	N½ of " 11				12.50			no											
~~Miles Hartigan~~	Miles Hartigan	~~NE¼ of SW¼~~ Lot 11				~~12.50~~			"											
~~State of Minnesota~~	~~Calvin Mortgage Company~~	~~NW¼ of SW¼~~ Lot 12																		
		SW¼ of SW¼																		
		SE¼ of SW¼																		
Lural Woodruff	J. C. Coder	~~NE¼ of SE¼~~ Lot 9				39.50			Yes											
		NW¼ of SE¼																		
Ed. J. P. Slade		~~SW¼ of SE¼~~ " 10				58.30			no											
		SE¼ of SE¼																		
						262.72														

Valuations by School Districts as Equalized by Tax Commission: District No. 144 Rate 19.74 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 6.29 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Sold for Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections in First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
54					749							749	1	2nd Half Paid	OCT 23 1940	8984		374	✓	374	✓					
46					638							638	2	1st Half Paid	May 15 1940	4550		319	✓							
87					1207							1207	3	PAID IN FULL	MAY 18 1940	4551		1845	✓							
137					1901							1901	4	PAID IN FULL	MAY 18 1940											
139					1928							1928	5	2nd Half Paid	OCT 23 1940	8987		964	✓	964	✓					
													6	1st Half Paid	May 15 1940	4552										
													7	2nd Half Paid	NOV 14 1940	10700										
													8	1st Half Paid	JUN 11 1940	5116		964	✓	964	✓					
													9													
95					1318	61						1379	10	2nd Half Paid	OCT 3 1940	8368		689	✓	689	✓					
95					1318	61						1379	11	1st Half Paid	MAY 22 1940	4770										
													12	2nd Half Paid	JUL 3 1940	9647		689	✓							
													13	1st Half Paid	MAY 9 1940	4692		689	✓							
													14													
													15													
64					888							888	16	2nd Half Paid	NOV 14 1940	10700		444	✓	444	✓					
														1st Half Paid	JUN 11 1940	5116										
132 ~~132~~					1831	84						1915	18											1915	20	2060
													19													
													20													
849					11778	706						11984														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD Rand-McNally Company, Chicago

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	Hdths	No. School District	Isolated Homestead	Assessor's Valuation: True and Full Value 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 in not at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value Assessed 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
State of Minnesota	1	NE¼ of NE¼ Lot 3	5	140	30		40													
"	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																		
Chas. F. Adams & Sophye Swan Hunnicutt	14	SE¼ of SW¼ " 10				10	50		70											SOLD FOR TAXES
	15																			
	16	NE¼ of SE¼																		
	17	NW¼ of SE¼																		
	18	SW¼ of SE¼																		
	19	SE¼ of SE¼																		
	20																			
						10	50													

Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 134.19 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	Rate Tax on Non-Homestead 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections in Full Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
53					735 34							769 34	1	PAID IN FULL	OCT 25 1940	91442				769 34	✓					
													2													
													3													
													4													
													5													
													6													
													7													
													8													
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
53					735 34							769														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1939.

FORM 4 CD

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 Lands Exclusive of Structures 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 Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 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
							Acres	100ths		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	State of Minnesota		~~NE¼ of NE¼~~ Lot 1	6	140	30		100												
2	Letha Eckey		NW¼ of NE¼ " 2				40.73		yes											
3	State of Minnesota		SW¼ of NE¼																	
4	"		SE¼ of NE¼																	
5																				
6	Letha Realty		~~NE¼ of NW¼~~ " 3				27.50		yes											
7	Bot Thomas		~~NW¼ of NW¼~~ " 6				3.80		no											SOLD FOR TAXES
8	State of Minnesota		~~SW¼ of NW¼~~ " 5																	
9	"		~~SE¼ of NW¼~~ " 4																	
10																				
11	"		NE¼ of SW¼																	
12	"		NW¼ of SW¼																	
13	Albert Thomas		SW¼ of SW¼				32.08		no											
14	Albert H. Schmitz		SE¼ of SW¼				39.70		yes											
15																				
16	State of Minnesota		NE¼ of SE¼																	
17	Carl J. Jacobson		NW¼ of SE¼ Lease to State of Minn. for fish hatchery				39.96		no											SOLD FOR TAXES
18	"		SW¼ of SE¼				40.62		"											SOLD FOR TAXES
19	State of Minnesota		SE¼ of SE¼																	
20																				
							224.39													

	Valuations by School Districts as Equalized by Tax Commission: District No. 100 Rate 18.72 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 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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	184					7653							7553		PAID IN FULL	SEP 20 1940	8161				2533	77					
3																											
4																											
5																											
6	119					1651							1651		PAID IN FULL	OCT 29 1940	9548				1651	58					
7	44					610	78						638												638	691	689
8																											
9																											
10																											
11																											
12																											
13	45					1041	48						1089		PAID HALF	NOV 14 1940	8848		545		545						
14	130					1804							1804		PAID IN FULL	SEP 30 1940	8279				1804	54					
15																											
16																											
17	80					1110	51						1161														
18	80					1110	51						1161														
19																											
20																											
	112					9879	178						10057														

Form 4 CD 5-1-39-50-M-7-39-Form 4

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 1939.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	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 $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 (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 (Contr. to G.E. Hall)		NE ¼ of NE ¼	7	140	30		Un.												
2	"		NW ¼ of NE ¼																	
3	"		S W ¼ of NE ¼																	
4	" (Contr. to G.E. Hall)		S E ¼ of NE ¼																	
5																				
6	Albert H. Schmitz		N E ¼ of NW ¼				40		Yes!											
7	Arthur E. Poland		N W ¼ of NW ¼				32.30		no											SOLD FOR TAXES
8	H. W. Gallup		S W ¼ of NW ¼				82.30		"											SOLD FOR TAXES
9	State of Minn. Dept. of Rural Credit		S E ¼ of NW ¼																	
10																				
11	" "		N E ¼ of S W ¼ less Ry. R.R. Wy.																	
12	H. W. Gallup		N W ¼ of S W ¼ " " "				27.72		no											SOLD FOR TAXES
13	Otto + Ruth Herzog		S W ¼ of S W ¼				30.35		"											
14	State of Minn. Dept. of Rural Credit		S E ¼ of S W ¼																	
15																				
16	State of Minnesota (Contr. to G.E. Hall)		N E ¼ of S E ¼																	SOLD FOR TAXES
17	"		N W ¼ of S E ¼																	
18	Joseph Buchwald, Jr.		S W ¼ of S E ¼				40		no											
19	State of Minnesota		S E ¼ of S E ¼																	
20																				
							202.67													

Assessed Valuation Non-Homestead: Assessed Valuation Structures

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)

Rate and Tax Less Homestead Exemption ..... Mills ($ cts.); State Tax on Non-Homestead 6.9 Mills ($ cts.); Total General Tax ($ cts.); Special Taxes: Ditch No. ..... ($ cts.); Ditch No. ..... ($ cts.); ($ cts.); ($ cts.); Total Taxes ($ cts.)

	Valuations by School Districts (Dollars)	Rate and Tax Less Homestead Exemption ($ cts.)	State Tax on Non-Homestead ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty	November Settlement 1940 ($ cts.)	Penalty	Collections to First Monday in January 1941 ($ cts.)	Penalty	Delinquent on First Monday in January 1941 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)
1																			
2																			
3																			
4																			
5																			
6	100	1387				1387											1387	1498	1498
7	163	2261	104			2365	Cancelled										Cancelled		
8	64	888	41			929													
9																			
10																			
11																			
12	108	1498	69			1567	2nd Half Paid	SEP 13 1940	$0.78										
13	438	6077	279			6356	1st Half Paid	MAY 29 1940	3178		3178		3178						
14																			
15																			
16																			
17																			
18	80	1110	51			1161	PAID IN FULL	SEP 25 1940	8730				1161	35					
19																			
20																			
	~~1223~~ 953	13771	544			13765													

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake Cass County, Minnesota, for Taxes for the Year 1939.

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	Twp. or Block	Range	Number of Acres of Land: Acres	Mills	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 $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
		4 NE ¼ of NE ¼	8	140	30	40														
		2 NW ¼ of NE ¼																		
		3 SW ¼ of NE ¼																		
		4 SE ¼ of NE ¼																		
		5																		
Chas. Aldamer + Sophy + Susan Hornick		6 ~~NE ¼ of NW ¼~~ Lot 1				32.10			no											
Fred C. + Minnie Schneider		7 NW ¼ of NW ¼				40			"											
" "		8 SW ¼ of NW ¼				40			"											
Grant D. Palmer, Frank M. Kline + Leslie S. Shaffer		9 ~~SE ¼ of NW ¼~~ " 2				33.80			"											
		10																		
Emma Shader		11 NE ¼ of SW ¼				40			yes											
"		12 NW ¼ of SW ¼				40			"											
State of Minnesota (Ralph + Wm. Shaffer)		13 SW ¼ of SW ¼																		
Esther Ruth Brennan		14 SE ¼ of SW ¼ less 4 acres				36			no											
Sophy + Susan Hornick + Chas. F. Adams		15 N 9 acres of Lot 4				9			"											
Helen L. Sheldon		16 ~~NE ¼ of SE ¼~~ Lot 4 less 9 acres				40			yes											
E. F. L. Bodeker, Executor		17 ~~NW ¼ of SE ¼~~ Lot 3				56.50			no											
Esther Ruth Brennan		18 SW ¼ of SE ¼				40			"											
Helen L. Sheldon		19 SE ¼ of SE ¼				40			yes											
		20																		
						447.40														

Valuations by School Districts as Equalized by Tax Commission: 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.	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections in Part Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1							1													
2							2													
3							3													
4							4													
5							5													
187		1485 68				1553	6											1553	1677	1677
67		932 42				973	7													
67		932 43				973	8													
~~99~~ 97		1374 63				1437	9	Total Unpaid	NOV 12 1940	0173		718		719						
							10	Net Paid	MAY 10 1940	0658										
56		777				777	11													
94		1304				1304	12													
							13													
72		999 46				1045	14											1045	1132	1132
60		832 38				870	15											870	942	942
48		666				666	16													
168		2331 107				2438	17													
67		932 42				973	18											973	1054	1054
96		1332				1332	19													
							20													
~~1001~~ 1001		13890 45				14341														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD

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	100ths	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 $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1944 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.27 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: District No. ($ cts.)	District No. ($ cts.)	($ cts.)	Total General Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	(Total Delinquent Tax and Penalty) ($ cts.)
Ernest L. (Tyrrell) & Nina J. Butler (Tyrrell)		1	NE¼ of NE¼	9	140	30	40		Un	no																	6.74	1															6.24	6.60	6.60
" "		2	~~NW¼ of NE¼~~ Lot 1				35			"																	15.81	2															15.81	17.32	17.07
Ed. J. P. Slade		3	SW¼ of NE¼				40			"																	11.61	3															11.61	12.53	12.54
"		4	SE¼ of NE¼				40			"																	14.80	4															14.80	16.03	15.98
		5																										5																
Robert Hicks, Jr. (Vincent H. Walter)		6	~~NE¼ of NW¼~~		2		~~23~~	70		no										SOLD FOR TAXES							11.46	6																
Stephen & Susan Hunnicutt (Chas. Allen)		7	~~NW¼ of NW¼~~		3		37	50		"										SOLD FOR TAXES	79				1096	50	18.14	7	PAID IN FULL	OCT 26 1940	9142				18.14	63						
		8	~~SW¼ of NW¼~~																		126				1724	80		8																
Robert Hicks, Jr.		9	SE¼ of NW¼				40			"										SOLD FOR TAXES	67				930	43	9.73	9																
		10																										10	2nd Half Paid	OCT 28 1940	9631													
Clearwater Lt. & Pt. (Opal Lindberg)		11	NE¼ of SW¼				40			yes											40				555		5.55	11	1st Half Paid	OCT 28 1940	9349			4.04		8.00							
" "		12	NW¼ of SW¼				40			"											83				1152		11.52	12	2nd Half Paid	MAY 10 1940														
" (Ewert Hanson & Dorothy Hanson)		13	SW¼ of SW¼				40			"											72				999		9.99	13															9.99	10.84	10.79
" " "		14	~~SE¼ of SW¼~~		4		35	60		"											42				583		5.83	14															5.83	6.32	6.30
		15																										15																
C. Louise Hanson		16	NE¼ of SE¼				40			no											120				1665	76	17.41	16	2nd Half Paid	NOV 13 1940														
																													1st Half Paid	JUN 26 1940														
"		17	NW¼ of SE¼				40			"											80				1110	51	11.61	17	2nd Half Paid	NOV 13 1940	105.74			1.64		16.90							
																													1st Half Paid	JUN 26 1940	4.96													
"		18	~~SW¼ of SE¼~~		5		21	70		"											42				583	77	6.10	18	2nd Half Paid	NOV 13 1940														
																													1st Half Paid	JUN 26 1940														
"		19	~~SE¼ of SE¼~~		6		39	25		"											153				2173	97	22.70	19	1st Half Paid	JUN 26 1940														
		20																										20																
							557	15													1616				22470	878	238.00																	

Form 4 CD

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 / 100ths)	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (including all Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery (only Attached to Real Estate)	Total True and Full Value of Lands (including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1,000 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	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	
Claude H. Taylor		1	N.20 acres of Lot 4 N E ¼ of N E ¼	10	140	30	20	no											
Edw. C. + Margaret A. Gardner		2	~~N W ¼ of N E ¼~~ Lot 2				47.25	"											
		3	~~S W ¼ of N E ¼~~																
		4	S E ¼ of N E ¼																
Robert Landon		5	So. 40.70 acres of Lot 1				40.70	no											SOLD FOR TAXES
Harold B. + Emma E. Cole		6	N E ¼ of N W ¼ Lot 3				33.25	yes											
" "		7	N W ¼ of N W ¼				40	"											
" "		8	~~S W ¼ of N W ¼~~ " 4				31.10	"											
		9	S E ¼ of N W ¼																
		10																	
Martin Hanson	Mrs. Helena Hanson	11	~~N E ¼ of S W ¼~~ " 5				45	"											
		12	~~N W ¼ of S W ¼~~																
" "		13	S W ¼ of S W ¼				39	"											
Carl Hanson		14	~~S E ¼ of S W ¼~~ " 6				36.95	"											
		15																	
State of Minnesota	(Co. Treas. E. O. Magel)	16	~~N E ¼ of S E ¼~~ " 9																SOLD FOR TAXES
		17	N W ¼ of S E ¼																
"		18	~~S W ¼ of S E ¼~~ " 7																
"		19	~~S E ¼ of S E ¼~~ " 8																
		20																	
							332.25												

Cass County, Minnesota, for Taxes for the Year 1939.

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 128.74 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 6.29 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections in First Month in January 1941	Penalty	Delinquent as First Month in January 1941	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.
41					555	85						580	1 PAID IN FULL	JUN 21 1940	000	48									
356					4939	77						5166	2 2nd Half Paid / 1st Half Paid	NOV 1 1940 / JUN 21 1940	0071 / 6148		2583		2583						
													3												
													4												
128					1776	81						1858	5 2nd Half Paid / 1st Half Paid	NOV 5 1940 / JUN 24 1940	9646 / 6186		929		929						
39					541							541	6 2nd Half Paid / 1st Half Paid	SEP 3 1940 / MAY 28 1940											
48					666							666	7 2nd Half Paid / 1st Half Paid	SEP 26 1940 / MAY 28 1940	8242 / 1749		1915		1700						
188					7608							7608	8 2nd Half Paid / 1st Half Paid	SEP 26 1940 / MAY 28 1940											
													9												
													10												
195					7705							7705	11 2nd Half Paid / 1st Half Paid	OCT 26 1940 / MAY 31 1940	9744 / 6143		1686		1685						
													12												
48					666							666	13 2nd Half Paid / 1st Half Paid	OCT 26 1940 / MAY 31 1940											
64					888							888	14 1st Half Paid	MAY 31 1940	6144		444						444	441	480
													15												
													16												
													17												
													18												
													19												
													20												
1106					15344	334						15678													

Form 4 CD 50,000-5-4-39 DORSEY, MINNEAPOLIS

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

Cass County, Minnesota, for Taxes for the Year 1939.

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	Twp. or Block	Range	Number of Acres of Land: Acres	Note	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 Land, Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands, Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 134.74 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections in Full Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	State of Minnesota		NE ¼ of NE ¼	16	140	30		Un																																						
2	"		NW ¼ of NE ¼																																											
3	"		S W ¼ of NE ¼																																											
4	L. J. Hemen + N. E. Lewis		S E ¼ of NE ¼				40			no											SOLD FOR TAXES	69					930	42						973													
5																																														
6	State of Minnesota		N E ¼ of NW ¼																																											
7	"		NW ¼ of NW ¼																																											
8	"		~~S W ¼ of NW ¼~~ Lot 1																																											
9	"		S E ¼ of NW ¼																																											
10																																														
11	"		NE ¼ of S W ¼																																											
12	"		NW ¼ of S W ¼																																											
13	L. J. Hemen + N. E. Lewis		S W ¼ of S W ¼				40			no											SOLD FOR TAXES	69					930	42						973													
14	" "		S E ¼ of S W ¼				40			"											SOLD FOR TAXES	69					930	42						973													
15																																														
16	State of Minnesota		N E ¼ of S E ¼																																											
17	"		NW ¼ of S E ¼																																											
18	L. J. Hemen + N. E. Lewis		S W ¼ of S E ¼				40			no											SOLD FOR TAXES	69					930	42						973													
19	~~Elvin J. Peterson~~ Catherine M. Peterson		S E ¼ of S E ¼				40			yes												58					805							805	PAID IN FULL	MAY 1 1940	3464		805								
20																																														
							200															326				4575	177						4697													

Form 4 CD Sale-to-state Delinquent, General 6.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1939.

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	100s	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 with Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to in an as per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands with 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			NE ¼ of NE ¼	12	146	30			6m												
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4			SE ¼ of NE ¼																		
5	Ethelyn Flattner		Lot 1				47	55		no											SOLD FOR TAXES
6			NE ¼ of NW ¼																		
7	A. R. Mauer		~~NW ¼ of NW ¼~~ Lot 2				14	25		"											SOLD FOR TAXES
8	State of Minnesota		SW ¼ of NW ¼ " 3																		
9	Emma Spencer		~~SE ¼ of NW ¼~~ " 4				19	95		"											
10																					
11			NE ¼ of SW ¼																		
12	John O. Swanson		~~NW ¼ of SW ¼~~ " 5				47	25		"											
13	State of Minnesota		SW ¼ of SW ¼																		
14	Wm. Morris		~~SE ¼ of SW ¼~~ " 6				29	25		yes											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	20													

	Valuations by School Districts as Equalized by Tax Commission: District No. 12 Rate 19.76 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 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														1														
2														2														
3														3														
4														4														
5	157					2178	100						2278	5	PAID IN FULL	NOV 1 1940	4627				2278	80						
6														6														
7	40					555	75						580	7													580	6.28	626
8														8														
9	120					1665	76						1741	9	2nd Half Paid 1st Half Paid	NOV 14 1940 JUN 25 1940	4627 4438		87		87							
10														10														
11														11														
12	188					2608	170						2778	12	2nd Half Paid 1st Half Paid	OCT 30 1940 MAY 28 1940	4367 3967		139		139							
13														13														
14	116					1609							1609	14													1609	1765	1738
15														15														
16														16														
17														17														
18														18														
19														19														
20														20														
	621					8615	321						8936															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1939.

FORM A CD 84,000 10-1-38 PRINTED, SEPTEMBER 6

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 $1600, 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 Blk.	Range	Number of Acres of Land (Acres 120a)	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 Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1600 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Structures, Improvements and Machinery (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			NE ¼ of NE ¼	13	140	30													
2			NW ¼ of NE ¼																
3			SW ¼ of NE ¼																
4			SE ¼ of NE ¼																
5																			
6	Ursula Morriss	N. H. Merritt	~~NE ¼ of NW ¼~~ Lot 1				23 50		yes										SOLD FOR TAXES
7	Edw. Webber		NW ¼ of NW ¼				40		no										SOLD FOR TAXES
8	K. S. Forbes		SW ¼ of NW ¼				40		yes										
9	State of Minnesota	J. W. Schmidt	~~SE ¼ of NW ¼~~ Part of Lot 2				8.50												
10	Hattie Ford	J. W. Schmidt	Part of Lot 2				16 30		no										SOLD FOR TAXES
11	Clarence E. Tucker		NE ¼ of SW ¼				40		"										SOLD FOR TAXES
12	Wm. Donaldson		NW ¼ of SW ¼				40		yes										
13	"		SW ¼ of SW ¼				40		"										
14	Geo. W. Duncan		SE ¼ of SW ¼				40		no										SOLD FOR TAXES
15																			
16	Emma A. Firestone		~~NE ¼ of SE ¼~~ Lot 4				~~47 30~~		"										
17	"		~~NW ¼ of SE ¼~~ " 3				51 85		"										
18			~~SW ¼ of SE ¼~~																
19	"		SE ¼ of SE ¼				40		"										SOLD FOR TAXES
20							415 95												

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 19.74 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 6.30 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																									763	127	890
7	55				763								763	2nd Half Paid	SEP 30 1940	8273				846						
8	80				1110	51							1161	1st Half Paid	JUN 3 1940	4327		581								
9	122				1693								1692 16													
10														PAID IN FULL	JUL 31 1940	7016										
11	66				916	42							958	2nd Half Paid	DEC 28 1940	12127				958		580	47			
12	80				1110	51							1161	2nd Half Paid	NOV 6 1940	10768						581	40			
13	56				777								777	1st Half Paid	FEB 19 1940	1274		888		888						
14	72				999								999	2nd Half Paid	NOV 6 1940	10768										
15	80				1110	51							1161	1st Half Paid	FEB 19 1940					1161	40					
16														PAID IN FULL	OCT 30 1940	9363										
17	141				1956	90							2046	PAID IN FULL	MAY 10 1940	4166		4266								
18	153				2123	97							2220	PAID IN FULL	MAY 10 1940											
19	80				1110	51							1161													
20																										
	985				13667	433							14100													

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1939.

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 / Mill)	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 and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Improvements up to $1000 as per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands and all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1884 / 1374 Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Amount Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 6.97 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid: 2nd Half Paid / 1st Half Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	State of Minnesota		NE ¼ of NE ¼	14	140	30		Un																																						
2	"		NW ¼ of NE ¼																																											
3	"		SW ¼ of NE ¼																																											
4	K.S. Forbes		SE ¼ of NE ¼				40		yes													48			666					666	2nd Half Paid / 1st Half Paid	SEP 30 1940 / JUN 3 1940	3173 / 3359		333 ✓		333 ✓					
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~~ " 2				39		no												SOLD FOR TAXES	91			1763	58				1371	2nd Half Paid / 1st Half Paid	NOV 22 1940 / JUN 24 1940	10439 / 6338		661 ✓				660	52 ✓		
10																																													
11	"		~~NE ¼ of SW ¼~~ " 3				29.75		"												SOLD FOR TAXES	70			971	45				1014	2nd Half Paid / 1st Half Paid	NOV 22 1940 / JUN 24 1940	10438 / 6338		508 ✓				508	41 ✓		
12	J.A. Cline		~~NW ¼ of SW ¼~~ " 4				26		yes												SOLD FOR TAXES	29			402					402	PAID IN FULL	SEP 27 1940	8853				1623	49 ✓				
13	"		SW ¼ of SW ¼				40		"												SOLD FOR TAXES	88			1771					1771	PAID IN FULL	SEP 27 1940										
14	Grace B. Merritt		SE ¼ of SW ¼				40		no													80			1110	51				1161	2nd Half Paid / 1st Half Paid	NOV 22 1940 / JUN 24 1940	10437 / 6338		580 ✓				581	47 ✓		
15																																													
16	Wm. Donaldson		NE ¼ of SE ¼				40		yes													64			888					888	2nd Half Paid / 1st Half Paid	NOV 6 1940 / FEB 19 1940	9705 / 5274	444 ✓			444 ✓					
17	Grace B. Merritt		NW ¼ of SE ¼				40		no													80			1110	51				1161	2nd Half Paid / 1st Half Paid	MAY 27 1940	5416		1161 ✓							
18	"		SW ¼ of SE ¼				40		"													80			1110	51				1161	2nd Half Paid / 1st Half Paid	MAY 27 1940 / NOV 6 1940	5426 / 9705		1161 ✓							
19	Wm. Donaldson		SE ¼ of SE ¼				40		yes													262			3635					3635	2nd Half Paid / 1st Half Paid	NOV 6 1940 / FEB 19 1940	9706 / 5274	1818 ✓			1817 ✓					
20																																													
							37.75															892			17376	756				17637																

Form 4 CD 10,000-10-4-39-Number, 500,000-6

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1939.

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	100ths	No. School Districts	Indicate Homestead	Assessor's Valuation: Structures & Improvements: True and Full Value of Structures and Improvements (Dollars)	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 $1,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 188 Rate 66 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	State of Minnesota		NE¼ of NE¼	45	140	30				Um.																																						
2	"		NW¼ of NE¼																																													
3	"		SW¼ of NE¼																																													
4	R. A. Carre		~~SE¼ of NE¼~~ Lot 1				38	60		no												55				763	35					798	Zeb Half Paid	OCT 28 1940	9505		399		399						
5																																	1st Half Paid	MAY 25 1940	4697										
6	State of Minnesota		NE¼ of NW¼																																													
7	"		NW¼ of NW¼																																													
8	Albert J. Willard	~~Ole Nelson~~	SW¼ of NW¼				40			yes											SOLD FOR TAXES	99				1374						1374	PAID IN FULL	MAR 8 1940										
9	"	"	SE¼ of NW¼				40			"											SOLD FOR TAXES	48				666						666	PAID IN FULL	MAR 8 1940	2817	2040									
10																																															
11	Chas. A. Manz		NE¼ of SW¼				40			no											SOLD FOR TAXES	131				1817	88					1900													
12	Lee Bryan Stump		NW¼ of SW¼				40			yes											SOLD FOR TAXES	48				666						666	PAID IN FULL	SEP 23 1940									Abated $1.00	#318
13	" " "		SW¼ of SW¼				40			yes											SOLD FOR TAXES	~~1534~~ 1534				2173						2173	PAID IN FULL	SEP 23 1940	8[illegible]				551				" 3.18	3126
14	" " "		SE¼ of SW¼				40			yes											SOLD FOR TAXES	~~707~~ 707				888						888	PAID IN FULL	SEP 23 1940									" 1.33	Abated
15																																															
16	R. B. Carre		~~NE¼ of SE¼~~ Lot 2				36	50		yes												56				777						777	Zeb Half Paid	OCT 28 1940	9505		389		388						
17	State of Minnesota		NW¼ of SE¼																														1st Half Paid	MAY 25 1940	4697										
18	Thos. Oldland		SW¼ of SE¼				40			"												100				1387						1387	PAID IN FULL	MAR 11 1940	9456		1387							
19	Gerald + Hazel Sycke		SE¼ of SE¼				40			"												88				1221						1221	Zeb Half Paid	NOV 4 1940	9945				611						
																																	1st Half Paid	JUL 6 1940	7554				610						
20																																															
							39	10														~~108~~ 84				1168	118					1180													

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1939.

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 Acres of Land Acres	100ths	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 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 Values: Total Assessed Value as Equalized by the State 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
State of Minnesota		1 NE¼ of NE¼	16	140	30	40														
"		2 ~~NW¼ of NE¼~~ Lot 1																		
		3 SW¼ of NE¼																		
"		4 SE¼ of NE¼																		
		5																		
		6 NE¼ of NW¼																		
"		7 ~~NW¼ of NW¼~~ Lot 3																		
"		8 ~~SW¼ of NW¼~~ " 4																		
"		9 ~~SE¼ of NW¼~~ " 2																		
		10																		
Mike Busharg		11 NE¼ of SW¼				40			no											Sold for Taxes
Alta R. Mill		12 ~~NW¼ of SW¼~~ " 5				39.75			"											
"		13 SW¼ of SW¼				40			"											
"		14 SE¼ of SW¼				40			"											
		15																		
Alta R. Mill		16 NE¼ of SE¼				40			no											Sold for Taxes
"	(Reynolds Estate)	17 NW¼ of SE¼				40			~~yes~~ no											Sold for Taxes
Lee Bryan Stump		18 SW¼ of SE¼				40			no											
Alta R. Mill		19 SE¼ of SE¼				40			no											Sold for Taxes
		20																		
						319.75														

Valuations by School Districts as Equalized by Tax Commission: District No. 140 Rate 128.75 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 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1																
													2																
													3																
													4																
													5																
													6																
													7																
													8																
													9																
													10																
80				1110	51		1161						11	2nd Half Paid	NOV	4	1940												
94				1204	60		1364						12	1st Half Paid	MAY	1	1940												
107				1485	68		1553						13	2nd Half Paid / 1st Half Paid	NOV / MAY	4 / 1	1940 / 1940	965.8 / 446.8		22.36		22.36							
107				1485	68		1553						14	2nd Half Paid / 1st Half Paid	NOV / MAY	4 / 1	1940 / 1940												
													15																
67				930	43		973						16																
~~80~~				1110	51		1161						17																
~~107~~				1498	69		1567						18																1567 1692 1692
80				1110	51		1161						19																
~~128.8~~ 648				10037	461		10498						20																

Form 4 CD

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	Range	Number of Acres of Land: Acres	Hdths	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 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 Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Geo. E. Smidberg		NE¼ of NE¼	17	140	30	40	Hm		yes											
2	Esther Ruth Brennan		NW¼ of NE¼				37.27			no											
3	Margaret Young		SW¼ of NE¼				31.95			yes											SOLD FOR TAXES
4	Geo. E. Smidberg		SE¼ of NE¼				40			"											
5																					
6	Esther Ruth Brennan		NE¼ of NW¼				40.36			no											
7	State of Minnesota		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	Margaret Young		SE¼ of NW¼				31.12			yes											SOLD FOR TAXES
10																					
11	Elizabeth Rebecca Quick		NE¼ of SW¼				30.35			yes											SOLD FOR TAXES
12	State of Minnesota		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	Federal Land Bank of St. Paul Josephine Linley		SE¼ of SW¼				38.21			yes											
15																					
16	Ruth Wouldat Stotts		NE¼ of SE¼				36.52			yes											
17	Roy Quick		NW¼ of SE¼				39.15			yes											
18	Roy J. Quick		SW¼ of SE¼				40			"											SOLD FOR TAXES
19	"		SE¼ of SE¼				40			"											SOLD FOR TAXES
20																					
							444.93														

	Valuations by School Districts as Equalized by Tax Commission: Dist. No. Unm / 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	Rate Tax on Non-Homestead 6.27 Mills	Total General Tax	Special Taxes: Dist. No.	Dist. No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	138.74 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	48					666							666	2nd Half Paid	OCT 28	1940	9630				3.18							
2	74					1027	47						1074	Just paid	MAY 10	1940	5849									1074	1163	1160
3	77					1068							1068	1st Half Paid	MAY 31	1940	5123			534						534	578	577
4	84					1165							1165	2nd Half Paid	OCT 28	1940	9630			583		5.82						
5														Just paid	MAY 10	1940	5849											
6	120					1665	76						1741													1741	1886	1880
7																												
8																												
9	216					2997							2997	1st Half Paid	MAY 31	1940	5123			1499						1499	1623	1618
10																												
11	59					819							819	PAID IN FULL	MAY 31	1940	5568			819								
12																												
13																												
14	168					2331							2331	PAID IN FULL	OCT 23	1940	9053					2331	81					
15																												
16	137 ~~222~~					1831							1831													1831	1936	1977
17	71					985							985	PAID IN FULL	MAY 31	1940	5569			985								
18	228					3163							3163													3163	3346	3416
19	56					777							777													777	822	839
20																												
	~~1427~~ 1333					18494	173						18617															

Form 4 CD

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		No. School District	Inflicted 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 $1,000 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	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
State of Minnesota		1	NE ¼ of NE ¼	18	146	30															
Geo. H. Miell		2	NW ¼ of NE ¼				40	50		no											
"		3	S W ¼ of NE ¼				40	28		"											
State of Minnesota		4	S E ¼ of NE ¼																		
		5																			
Agnes Pearson		6	N E ¼ of NW ¼ less Ry.				39	06		no											SOLD FOR TAXES
"		7	~~N W ¼ of N W ¼~~ Lot 2				28	74		"											SOLD FOR TAXES
George A. Harvey		8	S W ¼ of N W ¼ " 3				33	10		"											SOLD FOR TAXES
"		9	S E ¼ of N W ¼ less Ry.				36	39		"											SOLD FOR TAXES
E. R. Frost		10	Tract D				1			"											SOLD FOR TAXES
John F. Dreier		11	~~N E ¼ of S W ¼~~ Tract E				1			"											SOLD FOR TAXES
Ella C. Johnson		12	~~N W ¼ of S W ¼~~ Tract C (w) of Ry.				24	04		"											SOLD FOR TAXES
Henry Bahr		13	~~S W ¼ of S W ¼~~ Lot 5 less 10 acres				25	02		"											SOLD FOR TAXES
W. C. Patchett		14	~~S E ¼ of S W ¼~~ 10 acres of Lot 5				10			"											SOLD FOR TAXES
H. W. Albrecht (Walter Albrecht)		15	Tract C				0.95			yes											SOLD FOR TAXES
State of Minnesota		16	N E ¼ of S E ¼																		
L. J. Hemes + N. E. Lewis		17	N W ¼ of S E ¼				40	35		no											
Chas. Carlson		18	S W ¼ of S E ¼				40	30		"											
Geo. H. Miell		19	S E ¼ of S E ¼				40	43		yes											
D. L. + P. L. Harvey		20	Tract B				18	[illegible]		"											
Morris Billeadeau			All E. of Ry of Tract A				73	[redacted]		"											
							4781.6														

Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate 19.74 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 4.27 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 1940 $	Cts.	June Settlement 1940 $	Cts.	Penalty $	Cts.	November Settlement 1940 $	Cts.	Penalty $	Cts.	Collections to First Monday in January 1941 $	Cts.	Penalty $	Cts.	Delinquent on First Monday in January 1941 $	Cts.	Penalty $	Cts.	Total Delinquent Tax and Penalty $	Cts.
																					1																													
50					694	81													776		2	2nd Half Paid	NOV	4	1940																							
~~50~~																						1st Half Paid	MAY	15	1940	9658																							
~~50~~					694	81													776		3	2nd Half Paid	NOV	4	1940	9658			776				776															
																						1st Half Paid	MAY	15	1940																							
																					4																													
																					5																													
76					1054	48													1107		6																													
79					1096	50													1146		7																													
168					1331	107													1438		8																													
76					1054	48													1107		9																													
20					777	13													790		10																													
20					777	13													790		11																													
64					888	41													929		12																													
160					1345	108													1453		13	2nd Half Paid	NOV	7	1940	9931																							
124					1720	79													1799		14	1st Half Paid	MAY	31	1940	9517			$99				900														
162					1748														1748		15	2nd Half Paid	NOV	15	1940	9368																							
																						1st Half Paid	MAY	18	1940	9559			1124				1124														
																					16																													
80					1110	51													1161		17																													
124					1720	79													1799		18	2nd Half Paid	OCT	29	1940	9331																							
~~124~~																						1st Half Paid	MAY	21	1940	9337			900				899														
140					1947														1947		19	2nd Half Paid	NOV	4	1940	9658																							
~~140~~																						1st Half Paid	MAY	15	1940	9658			973				971														
122					1693														1693		20	PAID IN FULL	MAY	13	1940	9184			1693																			
106					1471														1471			[redacted] IN FULL	May	13	1940	9184			1471																			
~~1939~~					17614	701													18315																													

Form 1 CD Rand-McNally Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1939.

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	Hdths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Estimates 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 $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 Values: Total Assessed Value as Equalized by Tax Commission Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼	19	140	30			6n												
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	Mrs. John Hurd		1 acre of SE¼ SW¼				1			yes											
11			NE ¼ of SW ¼																		
12			NW ¼ of SW ¼																		
13			SW ¼ of SW ¼																		
14	James H. + Mertie Tyrell	Lot 4 +	SE ¼ of SW ¼ less 1 acre				64			yes											SOLD FOR TAXES
15	" "		5 acres of SE¼ SW¼ + Lot 4																		
16	~~M. B. Lethrop~~ John & Rose D. Lethrop		NE ¼ of SE ¼				40			no											
17			NW ¼ of SE ¼																		
18	Earl Craven		SW ¼ of SE ¼				40			no											
19	"		SE ¼ of SE ¼				40			"											
20																					
									185												

	Valuations by School Districts as Equalized by Tax Commission: No. 6 District No. ..... Rate 19.7 Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10	26		361				361	PAID IN FULL	JAN 1 1 1940	154	361 ✓									
11																				
12																				
13																				
14	145		2017				2017	PAID IN FULL	OCT 28 1940	4236				2012 70 ✓						
15																				
16	134		1859	85			1944											1944	2106	2600
17																				
18	224		3108	143			3251	2nd Half Paid	OCT 31 1940	9753										
	~~224~~							~~1st Half Paid~~	JUN 24 1940	7069		2264 ✓		2264 ✓						
19	~~126~~		1721	56			1777	2nd Half Paid	OCT 31 1940											
								~~1st Half Paid~~												
20																				
	617		8561	284			8845													

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bush 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	Tenths	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 and Improvements, all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Dollars 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 Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
	Fidelity + Deposit Co. Maryland		1	NE ¼ of NE ¼	20	140	30	40		Un	no											SOLD FOR TAXES
	Walter C. Maeser		2	NW ¼ of NE ¼				40			yes											SOLD FOR TAXES
	State of Minnesota (Contract to Walter C. Maeser)		3	SW ¼ of NE ¼																		SOLD FOR TAXES
	Fidelity + Deposit Co. Maryland		4	SE ¼ of NE ¼				40			no											SOLD FOR TAXES
			5																			
	Fowler + Gewbey	Grant C. Palmer	6	NE ¼ of NW ¼				40			"											
	Ulma Wilson Danielson Palmer		7	NW ¼ of NW ¼				40			"											
	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 + Johnel + Esther Strand		13	SW ¼ of SW ¼				40			no											
	" " "		14	~~S E ¼ of S W ¼~~ Lot 2				38.75			"											
			15																			
	State of Minnesota		16	NE ¼ of SE ¼																		
	"		17	NW ¼ of SE ¼																		
	"		18	~~S W ¼ of S E ¼~~ Lot 1																		
	"		19	S E ¼ of SE ¼																		
			20																			
								278.75														

Cass County, Minnesota, for Taxes for the Year 1939.

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 6.87 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
				80	1110	51						1161	1													1161	1258	1258
				94	1304							1304	2	PAID IN FULL	MAY	28	1940	4935		1304								
													3															
				80	1110	51						1161	4													1161		1258
													5	2nd Half Paid	NOV	12	1940	11122										
				201	2789	128						2917	6	1st Half Paid	MAY	10	1940	3954		2141		2146						
				94	1304	60						1364	7	2nd Half Paid / 1st Half Paid	NOV / MAY	12 / 10	1940 / 1940	11121 / 3953										
													8															
													9															
													10															
													11															
													12															
				107	1485	68						1553	13	2nd Half Paid / 1st Half Paid	OCT / APR	2 / 29	1940 / 1940	8956 / 3595		1734		1734						
				132	1831	84						1915	14	2nd Half Paid / 1st Half Paid	OCT / APR	2 / 29	1940 / 1940	8957 / 3596										
													15															
													16															
													17															
													18															
													19															
													20															
				788	10933	441						11875																

Form 4 CD Assessor's Report, Unplatted

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1939.

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 Acres of Land	Acres	Mills	No. School District	Delinquent Homestead	Assessor's Valuation: True and Full Value of Lands Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Including Attachments 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 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	Cretta Cuelker		~~NE ¼ of NE ¼~~ Lot 1	21	140	30	13			Un	yes											
2	Itasca Realty Co.		~~NW ¼ of NE ¼~~ - 2				16	35			no											
3	Joseph Hannon		~~S W ¼ of NE ¼~~ - 3				28	40			"											
4			S E ¼ of NE ¼																			
5																						
6	Itasca Realty Co.		N E ¼ of NW ¼				40				no											
7	State of Minn. (Dept. of Rural Credit)		N W ¼ of NW ¼																			
8	Aron B. Peterson		S W ¼ of NW ¼				40				no											
9	August Finke & Elsie Finke		~~S E ¼ of NW ¼~~ Lot 5				32.50				yes											
10																						
11			N E ¼ of S W ¼																			
12	Julius F. Bryson John G. & Grace G. Bardeen		N ½ of N W ¼ of S W ¼ or N ½ of Lot 6				12.50				yes											
13	State of Minnesota		~~S W ¼ of S W ¼~~ Lot 7																			
14			S E ¼ of S W ¼																			
15	Clara Eustafson		S ½ of Lot 6				12.50				no											
16	Mrs. Lillian Conkey		~~N E ¼~~ of S E ¼ Lot 4				10.90				"											
17			N W ¼ of S E ¼																			
18			S W ¼ of S E ¼																			
19			S E ¼ of S E ¼																			
20																						
							206.15															

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 24.75 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 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	48					666							666	PAID IN FULL	MAR 7 - 1940	7658	666 ✓									
2	34					494	77						494													
3	152					7109	97						7106													
4																										
5																										
6	80					1110	51						1161													
7																										
8	80					1110	51						1161 ✓	PAID IN FULL	APR 17 1940	3336		1161 ✓								
9	213					7955							7955 ✓	2nd Half Paid / 1st Half Paid	OCT 24 1940 / JUL 9 1940	9668 / 7632				14.77 / 14.78	.09 ✓					
10																										
11																										
12	159					7106							7106 ✓											22062390	2238 ✓	
13																										
14																										
15	35					486	77						508													
16	103					1479	66						1495	PAID IN FULL	JAN 1 1940	157	1495 ✓									
17																										
18																										
19																										
20																										
	904					17543	309						17857 ✓													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bird Lake Cass County, Minnesota, for Taxes for the Year 1939.

Form 6 CD

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	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Actually 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 $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	Gerald & Floyd Sycks		~~NE¼ of NE¼~~ Lot 1	32	140	30	56	25		no											
2	Carl A. Ryan	(A. G. Ellenthorpe)	NW¼ of NE¼				40			"											
3	"	"	~~S W¼ of NE¼~~ " 2				39	65		"											
4			SE¼ of NE¼																		
5																					
6	Critta Cutler		NE¼ of NW¼				40			yes											
7	"		~~NW¼ of NW¼~~ " 10				39	95		"											
8	State of Minnesota		~~S W¼ of NW¼~~ " 9																		
9	Critta Cutler		SE¼ of NW¼				40			"											
10																					
11	~~Lewis Logeson~~	Clarence C. Logeson	~~NE¼ of S W¼~~ " 7				39	80		no											
12	"	"	~~NW¼ of S W¼~~ " 8				17			"											
13			S W¼ of S W¼																		
14	~~Elva C. Logeson~~	Clarence C. Logeson	~~S E¼ of S W¼~~ " 6				33	75		"											
15																					
16	D. R. Zeffiker		~~NE¼ of S E¼~~ " 5				50	50		"											SOLD FOR TAXES
17	"		~~NW¼ of S E¼~~ " 3				27	50		"											SOLD FOR TAXES
18	"		~~S W¼ of S E¼~~ " 4				25	80		"											SOLD FOR TAXES
19			SE¼ of SE¼																		
20																					
							450	20													

	Valuations by School Districts as Equalized by Tax Commission: 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 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent as First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	1939																								
	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.
1	167					7817						7817	2nd Half Paid 1st Half Paid	NOV 4 1940 JUL 6 1940	9635 7889				1138 1139						
2	76					1054						1054											10 54	1142	1138
3	48					667						667											667	723	720
4																									
5																									
6	48					667						667	PAID IN FULL	MAR 7 1940											
7	48					667						667	PAID IN FULL	MAR 7 1940	2658	2001									
8																									
9	48					667						667	PAID IN FULL	MAR 7 1940											
10																									
11	140					1947	89					2031	2nd Half Paid 1st Half Paid	OCT 17 1940 MAY 18 1940	4887 4516								Abated 16	1459 23	1544
12	85					1179	54					1233	2nd Half Paid 1st Half Paid	OCT 17 1940 MAY 18 1940			2068		2067				"	833 32	87
13																									
14	169					7345	108					7453	2nd Half Paid 1st Half Paid	OCT 17 1940 MAY 18 1940									"	7661 76	7741
15																									
16	134					1859	85					1944													
17	54					749	34					783													
18	58					805	37					842													
19																									
20																									
	1045					14918	407					15325													

Form 4 CD

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	Range	Number Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Structures and Improvements (Dollars)	True and Full Value of Other Improvements (Structures) (Dollars)	True and Full Value of Machinery Personal Property Attached to Real Estate (Dollars)	Total True and Full Value of Land, 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 Land, 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
	Fed. Farm Mtg. Corp'n.		NE¼ of NE¼	33	140	30	40		Un	no											
	Joe Hannon		NW¼ of NE¼				40			"											
	Itasca Realty Co.		SW¼ of NE¼				40			"											
	Fed. Farm Mtg. Corp'n.		SE¼ of NE¼				40			"											
5																					
6	Joe Hannon		NE¼ of NW¼				40			"											
7	"		~~NW¼ of NW¼~~ Lot 1				37.75			"											
8	Chas. Hendricks		~~SW¼ of NW¼~~ " 2				23.25			"											
9	August John Mager		SE¼ of NW¼				40			"											
10																					
11	Chas. Hendricks		NE¼ of SW¼				40			"											
12	"		NW¼ of SW¼				40			"											
13	"		SW¼ of SW¼				40			"											
14	"		SE¼ of SW¼				40			"											
15																					
16	Fed. Farm Mtg. Corp'n.		NE¼ of SE¼				40			"											
17	Itasca Realty Co.		NW¼ of SE¼				40			"											
18	"		SW¼ of SE¼				40			"											
19	Fed. Farm Mtg. Corp'n.		SE¼ of SE¼ less 200'x218'				39			"											
20	Henry Groth		200'x218' of SE¼ SE¼				1														
							621														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1881 Rate 13.07 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 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid			Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
SOLD FOR TAXES	80					1110	51						1161	✓														
SOLD FOR TAXES	94					1304	60						1364	2														
SOLD FOR TAXES	80					1110	51						1161	3														
SOLD FOR TAXES	80					1110	51						1161	4														
														5														
SOLD FOR TAXES	94					1304	60						1364	6														
SOLD FOR TAXES	80					1110	51						1161	7														
SOLD FOR TAXES	40					688	29						667	8														
	80					1110	51						1161	9	PAID IN FULL	JUN	5	1940	5634		1161							
														10														
SOLD FOR TAXES	64					930	43						973	11														
SOLD FOR TAXES	64					930	43						973	12														
SOLD FOR TAXES	80					1110	51						1161	13														
SOLD FOR TAXES	80					1110	51						1161	14														
														15														
SOLD FOR TAXES	180					2497	115						2612	16														
SOLD FOR TAXES	80					1110	51						1161	17														
SOLD FOR TAXES	80					1110	51						1161	18														
SOLD FOR TAXES	117					1623	75						1698	19														
	3					42	02						44	20											44	45	48	
	1388																											
						19458	884						20144															

Form 4 CD (Revised—Revised Statutes, Minnesota)

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)	(100ths)	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 Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 33⅓ per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including 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 Full Taxes
1	Axel Larson		NE¼ of NE¼	Bk 146	30		40		Un	no											
2	Dolores & Gus A. Holmberg		NW¼ of NE¼				40			yes											SOLD FOR TAXES
3	" "		S W¼ of NE¼				40			"											SOLD FOR TAXES
4	Axel Larson		SE¼ of NE¼				40			no											
5																					
6	Geo. W. Duncan		NE¼ of NW¼				40			no											SOLD FOR TAXES
7	Ida Landeck		NW¼ of NW¼				40			"											~~SOLD FOR TAXES~~
8	"		S W¼ of NW¼				40			"											~~SOLD FOR TAXES~~
9	Dolores Harriet Holmberg		SE¼ of NW¼				40			yes											SOLD FOR TAXES
10																					
11	"		NE¼ of SW¼				40			yes											SOLD FOR TAXES
12	Ida Landeck		NW¼ of SW¼				40			no											
13	"		S W¼ of SW¼				40			"											
14	Dolores Harriet Holmberg		SE¼ of SW¼				40			yes											SOLD FOR TAXES
15																					
16	Axel Larson		NE¼ of SE¼				40			no											
17	Dolores & Gus A. Holmberg		NW¼ of SE¼				40			yes											SOLD FOR TAXES
18	Dolores Harriet Holmberg	Frances Brown	S W¼ of SE¼ less 2 acres				38			"											SOLD FOR TAXES
19	~~Fed. Land Bank, St. Paul~~	John Brown	SE¼ of SE¼				40			"											
20																					
							638														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 134.74 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 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	94					1804 60							1364	1	~~One Half Paid~~ ~~One Half Paid~~	~~OCT 2 2 1940~~ MAY 17 1940	~~9348~~ 9348		682		682							
2	40					555							555	2														
3	40					555							555	3														
4	94					1804 60							1364	4	~~One Half Paid~~ ~~One Half Paid~~	~~OCT 2 2 1940~~ MAY 17 1940	~~9347~~ 9347		682		682							
5														5														
6	80					1110 51							1161	6	PAID IN FULL	OCT 30 1940	9358				1161	41						
7	80					1110 51							1161	7	PAID IN FULL	FEB 23 1940	1413		1074						Abated $ 5.13 / 24.37			#6615
8	80					1110 51							1161	8	PAID IN FULL	FEB 23 1940									" 5.13 / 24.37			12 58 Abated
9	153					2178							2178	9	Paid Feb 5 1941	Del R 1003												~~Abated $ 7.49~~
10														10														
11	48					666							666	11	Del R 1003													~~Abated $ 7.49~~
12	384					5378 745							5573	12	PAID IN FULL	FEB 23 1940	1413		4876						Abated $ 39.13 / 30.03			#6615
13	120					1665 76							1741	13	PAID IN FULL	FEB 23 1940									" 7.49 / 34.33			24 38 Abated
14	48					666							666	14	Paid Feb 5 1941	Del R 1003												~~Abated $ 7.49~~
15														15														
16	94					1304 60							1364	16	~~One Half Paid~~ ~~One Half Paid~~	~~OCT 2 2 1940~~ MAY 17 1940	~~9349~~ 9349		682		682							
17	40					555							555	17	Paid Feb 5 1941	Del R 1003												
18	38					577							577	18														
19	87					1735							1735	19	PAID IN FULL	MAY 29 1940	5081		1235									
20														20														
	1522					21117 654							21771															

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 1939.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	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 Lands (including all Structures) Dollars	True and Full Value of Machinery (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 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	Solid for Taxes
=	L. W. Frost	(Clara Bowling)	1 NE¼ of NE¼	25	146	30	40	Un	Yes											SOLD FOR TAXES
	"		2 NW¼ of NE¼				40		"											SOLD FOR TAXES
	"		3 SW¼ of NE¼				40		"											SOLD FOR TAXES
	"		4 SE¼ of NE¼				40		"											SOLD FOR TAXES
			5																	
	"	(W. Kohl)	6 NE¼ of NW¼				40		Yes											SOLD FOR TAXES
	"		7 NW¼ of NW¼				40		"											SOLD FOR TAXES
	"		8 SW¼ of NW¼				40		"											SOLD FOR TAXES
	"		9 SE¼ of NW¼				40		"											SOLD FOR TAXES
			10																	
	State of Minnesota		11 NE¼ of SW¼																	
	"		12 NW¼ of SW¼																	
	"		13 SW¼ of SW¼																	
	"		14 SE¼ of SW¼																	
			15																	
	"		16 NE¼ of SE¼																	
	"		17 NW¼ of SE¼																	
	"		18 SW¼ of SE¼																	
	"		19 SE¼ of SE¼																	
			20																	
							320													

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 19.74 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 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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					827							827	1	2nd Half Paid DEC 2 1940 / 1st Half Paid JUN 15 1940	10234 / 27136		700				457	55			
	40					555							555	2	2nd Half Paid DEC 2 1940 / 1st Half Paid JUN 15 1940											
	40					555							555	3	PAID IN FULL DEC 4 1940	10498						1110	89			
	40					555							555	4	PAID IN FULL DEC 4 1940											
														5												
	40					554							554	6	PAID IN FULL MAY 29 1940											
	60					827							827	7	PAID IN FULL MAY 29 1940											
	40					554							554	8	PAID IN FULL MAY 29 1940	10487		Wage								
	40					554							554	9	PAID IN FULL MAY 29 1940											
														10												
														11												
														12												
														13												
														14												
														15												
														16												
														17												
														18												
														19												
														20												
	360					4991							4991													

Form 1 CD [illegible]

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	Range	Number of Acres of Land: Acres	10ths	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 $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	Ed. J. P. Starde		NE ¼ of NE ¼	36	140	30	40		Un	no											
2	Geo Kohl	State Rural Credit	NW ¼ of NE ¼				~~40~~			"											SOLD FOR TAXES
3	"	"	SW ¼ of NE ¼				~~40~~			"											
4	Ed. J. P. Starde		SE ¼ of NE ¼				40			no											SOLD FOR TAXES
5																					
6	State of Minnesota		NE ¼ of NW ¼																		
7	Itasca Realty Co.		NW ¼ of NW ¼				40			no											SOLD FOR TAXES
8	"		SW ¼ of NW ¼				40			"											SOLD FOR TAXES
9	State of Minnesota		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	Itasca Realty Co.		NW ¼ of SW ¼				40			no											SOLD FOR TAXES
13	"		SW ¼ of SW ¼				40			"											SOLD FOR TAXES
14	State of Minnesota		SE ¼ of SW ¼																		
15																					
16	Ed. J. P. Starde		NE ¼ of SE ¼				40			no											SOLD FOR TAXES
17	Walter J. Guthrie, Executor		NW ¼ of SE ¼				40			"											SOLD FOR TAXES
18	"		SW ¼ of SE ¼				40			"											SOLD FOR TAXES
19	Ed. J. P. Starde		SE ¼ of SE ¼				40			"											SOLD FOR TAXES
20																					
							~~40~~ 400														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 13.94 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: Mills 6.87	Cts.	Total General Tax	Special Taxes: Ditch No.	Ditch No.					Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$	cts.	$	cts.	$ cts.	$	cts.	$	cts.	$	cts.	$ cts.						$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$ cts.
1	67					930		43									973															
2																																
3																																
4	67					930		43									973															
5																																
6																																
7	80					1110		51									1161															
8	80					1110		51									1161															
9																																
10																																
11																																
12	80					1110		51									1161															
13	80					1110		51									1161															
14																																
15																																
16	67					930		43									973															
17	67					930		43									973													973	105	1051
18	67					930		43									973													973		1051
19	67					930		43									973															
20																																
	722					10070		467									10487															

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

Unplatted Real Estate Assessed at 33⅓% 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.

For Use of CO. AUDITOR ONLY, DO NOT WRITE

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. Section District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Other than 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 $1,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainders 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
Eva Gramm		NE¼ of NE¼	27	Hte	30	40		Un	no											
G. F. Price		NW¼ of NE¼ Lot 2				39.65			yes											SOLD FOR TAXES
Donald Button	Herman Hubert	S½ of Lot 3 - E of ½ Sec. line				20			"											
G. F. Price		S½ of SE¼ of NE¼				20			"											SOLD FOR TAXES
Donald A. Button	Herman Hubert	S½ of SE¼ NE¼				20			"											
Edie C. Lagerson	Clarence Lagerson	Lot 1 less S½ of E 200'x125'				1.70			no											SOLD FOR TAXES
Arthur J. Button		NE¼ of NW¼				50			"											
Kenneth M. Booth		~~NW¼ of NW¼ Lot 4~~																		SOLD FOR TAXES
		~~S½ of NW¼ 200'x125' of Lot 1~~				1.80			"											
		SE¼ of NW¼																		
G. F. Price		N½ of Lot 3				16			yes											
Suburban Company	Ray Bonnister	S½ of Lot 3 Between E-W line + ~~NE¼ of SW¼~~ Pleasant Lake				4			"											
		NW¼ of SW¼																		
		SW¼ of SW¼																		
Effie Waterbach		~~SE¼ of SW¼ Lot 5~~				22.25			yes											SOLD FOR TAXES
C. H. Dahlen		S½ acres of Lot 1				5.50			no											SOLD FOR TAXES
State of Minnesota		NE¼ of SE¼																		
		NW¼ of SE¼																		
Dr. A. J. Button	Ray Bonnister	SW¼ of SE¼ less 12 acres				28			no											SOLD FOR TAXES
State of Minnesota		SE¼ of SE¼																		
Eva Kemp		12 acres on S. end of SW¼ SE¼				12			yes											
						295.90														

Cass County, Minnesota, for Taxes for the Year 1939.

Valuations by School Districts as Equalized by Tax Commission: District No. 1111, Rate 13.74 Mills	District No. ..., Rate ..... Mills	District No. ..., Rate ..... Mills	District No. ..., Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	Rate Tax on Non-Homestead 6.87 Mills	Total General Tax	Special Taxes: Ditch No. ...	Ditch No. ...			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections in Five Months in January 1941	Penalty	Delinquent on Five Months in January 1941	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.
175					2.48	1.11						2.59	1												
56					7.77							7.77	2	2nd Half Paid OCT 11 1940 / 1st Half Paid MAY 28 1940	7968 / 7776		3.88		3.88						
46					6.38							6.38	3	2nd Half Paid / 1st Half Paid									6.38	6.71	6.89
36					4.99							4.99	4	2nd Half Paid OCT 10 1940 / 1st Half Paid MAY 28 1940	7969 / 7776		2.49		2.50						
24					8.33							3.33	5	2nd Half Paid / 1st Half Paid	7975								3.33	3.61 / 3.76	3.63 / 3.78
144					19.98	9.90						29.90	6	2nd Half Paid OCT 17 1940 / 1st Half Paid MAY 18 1940	8329 / 7543		8.57		8.57				(Abated)	6.39	6.71
109					12.17	10.6						22.75	7	2nd Half Paid DEC 17 1940 / 1st Half Paid MAR 27 1940	10787 / 2987		12.12				12.11	97			
129					17.90	8.7						18.77	8	PAID IN FULL JAN 16 1940	361	1.87									
													9												
109					15.17							15.17	10	2nd Half Paid OCT 11 1940 / 1st Half Paid MAY 28 1940	7969 / 7776		7.56		7.56						
50					6.94							6.94	11	2nd Half Paid DEC 17 1940 / 1st Half Paid MAR 27 1940	10707 / 2985		3.47				3.47	28			
													12												
													13												
344					47.73							47.73	14												
151					20.95	9.6						21.91	15												
													16												
													17												
74					10.77	4.7						10.74	18										10.74	11.03	11.60
													19												
65					9.07							9.07	20										9.07	9.27	9.74
1540					219.83	5.84																			
							219.17																		

Form 4CD (Revised 1939) County Auditor

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; Reminder 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	Number of Lots	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Including all Structures of Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery (Personal) Attached to Real Estate (Dollars)	Total True and Full Value of Land Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Reminder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: 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 Minnesota Tax Commission (Dollars)	Sold for Taxes
	1			NE ¼ of NE ¼	28	140	30	40													
	2			NW ¼ of NE ¼ 2 acres of Lot 4																	
C. M. Fancher	3			~~S W ¼ of N E ¼~~ Lots 3+4 less Arthurs land + less Fancher				2			no										
W. C. Arthur	4			~~S E ¼ of N E ¼~~ Dad				11 25			"										SOLD FOR TAXES
	5																				
The Salvation Army	6			~~N E ¼ of N W ¼~~ Lot 1				Exempt													
State of Minnesota	7			NW ¼ of N W ¼																	
"	8			S W ¼ of N W ¼																	
Aron Gilman	9			~~S E ¼ of N W ¼~~ N½ of Lot 2				19 28			no										
Per Albert Monson + Esther M. Monson	10			S½ of Lot 2				19 27			"										
W. C. Arthur	11			NE ¼ of S W ¼				40			"										
State of Minnesota	12			NW ¼ of S W ¼																	
"	13			S W ¼ of S W ¼																	
W. C. Arthur	14			~~S E ¼ of S W ¼~~ Lot 6				39 50			"										
	15																				
	16			NE ¼ of S E ¼																	
	17			NW ¼ of S E ¼ Lots 5 less 1.50 acs + 11.30 acs																	
W. C. Arthur	18			~~S W ¼ of S E ¼~~ sold				2 45			no										
Hershel Wordruff	19			~~S E ¼ of S E ¼~~ Part of Lot 5				1 50			"										
Frederick M + Pearl Andrus	20			11.3 acres of Lot 5				11 30			"										SOLD FOR TAXES
								146 55													

	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Amount Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 6.87 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Taxes and Penalty ($ cts.)
													1													
													2													
													3													
	113				1568	77						1640	4	PAID IN FULL	APR 22 1940	3371		798								
	55				762	35						798	5													
													6													
													7													
													8													
	64				888	41						929	9	PAID IN FULL	JAN 28 1940	566	929									
	64				888	41						929	10	PAID IN FULL	NOV 1 1 1940	10045				929	43					
	94				1304	60						1364	11	PAID IN FULL	APR 22 1940	3371		1364								
													12													
													13													
	160				2220	103						2323	14	PAID IN FULL	APR 22 1940	3371		2323								
													15													
													16													
													17													
	15				208	10						218	18	PAID IN FULL	APR 22 1940	3371		218								
	410				5688	261						5949	19													
	460				6387	298						6675	20	2nd Half Unpaid / 1st Half Paid	SEP 27 1940 / JUN 29 1940	3257 / 169		3375		33.75						70.50
	1435																									
					19909	915						20824														

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

Form 4 CD (For use in towns only)

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	100ths	Non-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 Structures 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)	Equalized Values: 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
State of Minn. (Dept. of Rural Credit)		1	NE ¼ of NE ¼	29	140	30			Un.												
" "		2	~~NW ¼ of NE ¼~~ Lot 1																		
" "		3	~~S 3/4 rds of Lot 2~~ ~~S W ¼ of NE ¼~~																		
State of Minnesota		4	S E ¼ of NE ¼																		
State of Minn. (Dept. of Rural Credit)		5	N. 11¼ acres of Lot 2																		
		6	N E ¼ of NW ¼																		
Nels Julius Strand & John A. & Gustav Strand		7	~~NW ¼ of NW ¼~~ Lot 10				28	25		no											
State of Minnesota		8	~~S W ¼ of NW ¼~~ " 9																		
		9	S E ¼ of NW ¼																		
		10																			
State of Minn. (Dept. of Rural Credit)		11	~~N E ¼ of S W ¼~~ Lot 7																		
State of Minnesota		12	~~NW ¼ of S W ¼~~ " 8																		
Itasca Realty Co.		13	S W ¼ of S W ¼				40			no											SOLD FOR TAXES
"		14	S E ¼ of S W ¼				40			"											SOLD FOR TAXES
		15																			
State of Minnesota		16	~~N E ¼ of S E ¼~~ Lot 4																		
State of Minn. (Dept. of Rural Credit)		17	~~NW ¼ of S E ¼~~ " 3																		
Itasca Realty Co.		18	~~S W ¼ of S E ¼~~ " 6				19	05		no											SOLD FOR TAXES
"		19	~~S E ¼ of S E ¼~~ " 5				28	50		"											SOLD FOR TAXES
		20																			
							150	80													

Cass County, Minnesota, for Taxes for the Year 1939.

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 (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills $	cts.	State Tax on Non-Homestead ..... 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 1940 $	cts.	June Settlement 1940 $	cts.	Penalty $	cts.	November Settlement 1940 $	cts.	Penalty $	cts.	Collections to First Monday in January 1941 $	cts.	Penalty $	cts.	Delinquent on First Monday in January 1941 $	cts.	Penalty $	cts.	Total Delinquent Tax and Penalty $	cts.
1939 Mills																																																		
																					1																														
																					2																														
																					3																														
																					4																														
																					5																														
																					6	Paid	Oct	22	1940	8750																							
											62				860	39					899	17	Paid	Apr	29	1940	3595			4	50			4	49													
																					8																														
																					9																														
																					10																														
																					11																														
																					12																														
										SOLD FOR TAXES	80				1110	51					1161	13																													
										SOLD FOR TAXES	80				1110	51					1161	14																													
																					15																														
																					16																														
																					17																														
										SOLD FOR TAXES	38				577	74					551	18																													
										SOLD FOR TAXES	57				791	36					877	19																													
																					20																														
											317				4298	101					4599																														

FORM C-D BLISS-ELDER COMPANY, MINNEAPOLIS

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						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 Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures	STRUCTURES & IMPROVEMENTS: 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 $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 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	Little		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Elizabeth Proctorius		1	NE ¼ of NE ¼	30	140	30	40	Un	no											SOLD FOR TAXES
Carl Craven		2	NW ¼ of NE ¼				40		"											
"		3	S W ¼ of NE ¼ (less 3/4 ac ~ 300. Vill.				35		"											
Elizabeth Proctorius		4	S E ¼ of NE ¼				41.25		"											
~~State of Minnesota~~	A.P. Geitzmacher	5	3/4 ac. of Sw¼ NE¼																	SOLD FOR TAXES
State of Minnesota (Co. Tr. to Melvin Hallett)			N E ¼ of NW ¼																	SOLD FOR TAXES
"	" "	7	NW ¼ of NW ¼																	SOLD FOR TAXES
																				SOLD FOR TAXES
Melvin Hallett		8	S W ¼ of NW ¼				35.13		yes											
Martha Schultz		9	S E ¼ of NW ¼				40		"											
		10																		
"		11	NE ¼ of S W ¼				40		"											
Melvin Hallett		12	NW ¼ of S W ¼				35.23		"											
Kyle L. Matteson		13	S W ¼ of S W ¼				35.33		no											SOLD FOR TAXES
Oscar Johnson		14	S E ¼ of S W ¼ (less 3.03 ac. Rg. R.W. Hy.)				36.97		yes											SOLD FOR TAXES
John A. Ashton		15	That part of NE ¼ S E ¼ lying E. of St. Hy. #19				4.37		no											SOLD FOR TAXES
A. W. Krieke		16	NE ¼ of S E ¼ (less 4.37 acres)				35.63		yes											SOLD FOR TAXES
"		17	NW ¼ of S E ¼				40		"											SOLD FOR TAXES
Albert R. Geitzmacher		18	S W ¼ of S E ¼				40		"											
"		19	S E ¼ of S E ¼				39.70		"											
		20																		
							538.61													

Cass County, Minnesota, for Taxes for the Year 1939.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION					Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collection in First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills						Ditch No.	Ditch No.	.....	.....														
	Dollars	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.
94							1304	60						1364												1364	1428	1492
56							777	36						813	2nd Half Paid	OCT 31 1940	7957										
50															1st Half Paid	JUN 28 1940	7067										
82							694	32						726	2nd Half Paid	OCT 31 1940			7.70		769						
															1st Half Paid	JUN 28 1940											
96							1332	61						1393												1393	1459	1524
120							1665							1665	PAID IN FULL	AUG 16 1940	7901				1665	47					
48							666							666	PAID IN FULL	OCT 10 1940											
																	8462				2832	100					
158							2197							2197	PAID IN FULL	OCT 10 1940											
42							583							583	PAID IN FULL	AUG 16 1940	7901				583	14					
70							971	45						1016												1016	1102	1077
137							1901							1901												1901	2053	2073
39							541	25						566												566	613	611
63							874							874														
173							2400							2400														
96							1332							1332	2nd Half Paid	NOV 12 1940	16144										
246							3413							3413	1st Half Paid	JUN 3 1940	15352		23.73		1372						
															2nd Half Paid	NOV 12 1940											
															1st Half Paid	JUN 3 1940											
1488																											
~~1538~~							20645	259						20904													

FORM 6CD

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	Range	Number of Acres of Land: Acres	Dths	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 Improvements up to $400 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			NE¼ of NE¼	31	140	30															
2	Clinton S. Carder		~~NW¼ of NE¼~~ Lot 3				24	75		yes											
3	Red River Lbr. Co.		~~S-W¼ of NE¼~~ " 4				36			no											
4	Clinton S. Carder		~~S-E¼ of NE¼~~ " 5				48	80		yes											SOLD FOR TAXES
5																					
6	W. B. Carper		NE¼ of NW¼				40			no											
7	State of Minnesota		NW¼ of NW¼																		
8			SW¼ of NW¼																		
9	O. H. Kading		SE¼ of NW¼				40			no											SOLD FOR TAXES
10																					
11	State of Minnesota		NE¼ of SW¼																		
12	Ed. F. H. Steele		NW¼ of SW¼				34	05		no											
13	State of Minnesota		SW¼ of SW¼ Westerly 16.73 acres																		SOLD FOR TAXES
14	"		SE¼ of SW¼ " 11.67 "																		
15	"		Easterly 38.38 acres of SE¼ SW¼																		
16	State of Minn. (Dept. of Rural Credit)		NE¼ of SE¼																		
17	State of Minnesota		NW¼ of SE¼																		
18	Itasca Realty Co.		SW¼ of SE¼				40			no											
19	State of Minn. (Dept. of Rural Credit)		SE¼ of SE¼																		SOLD FOR TAXES
20	State of Minnesota		Easterly 16.78 acres of SE¼ SE¼																		
							248	60													

	Valuations by School Districts as Equalized by Tax Commission: District No. 1264 Rate 18.74 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty	November Settlement 1940 ($ cts.)	Penalty	Collections to First Monday in January 1941 ($ cts.)	Penalty	Delinquent on First Monday in January 1941 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)
1														2nd Half Paid	OCT 31 1940	4398										
2	50					694							694	1st Half Paid	JUN 17 1940	6178		347		347						
3	72					999	46						1045	2nd Half Paid	OCT 30 1940	4316		523		523						
4	335					4648							4648	1st Half Paid	JUN 17 1940	6178		2324		2324						
5														2nd Half Paid	OCT 31 1940	4399										
6	107					1485	68						1553	PAID IN FULL	OCT 5 1940	5409				1553	54					
7																										
8																										
9	80					1110	51						1161													
10																										
11																										
12																										
13	57					791	36						827													
14																										
15																										
16																										
17																										
18																										
19	80					1110	51						1161													
20																										
	781					10837	252						11089													

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	Range	Number of Acres of Land (Acres / Mills)	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 $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 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	Steve Kish		NE ¼ of NE ¼	32	140	30	40	Un	yes											
2	State of Minnesota		NW ¼ of NE ¼																	
3	"		S W ¼ of NE ¼																	
4	Steve Kish		S E ¼ of NE ¼				40		yes											
5																				
6	Hackensack State Bank		N E ¼ of NW ¼				40		no											SOLD FOR TAXES
7	Guy W. Munson		NW ¼ of NW ¼ E. of Hgy.				5		"											SOLD FOR TAXES
8	Joe H. Ranft	Guy Van Blaricom	S W ¼ of NW ¼				40		yes											SOLD FOR TAXES
9	C. S. Carder		S E ¼ of NW ¼				40		no											
10	Edwin F. Cohen		N½ of N½ W. of Hwy.				35		yes											SOLD FOR TAXES
11	A. E. Hammond		NE ¼ of SW ¼				40		no											
12	"		NW ¼ of SW ¼				40		"											
13	State of Minn. (Dept. of Rural Credit)		S W ¼ of SW ¼																	
14	"		S E ¼ of SW ¼																	
15																				
16	~~Edwin L. Dale Sawyer~~ Steve Kish (contract)		NE ¼ of S E ¼				40		yes											
17	State of Minnesota		NW ¼ of S E ¼																	
18	Carl Graves		S W ¼ of S E ¼				40		"											
19	~~Edwin L. Dale Sawyer~~ Steve Kish (contract)		S E ¼ of S E ¼				40		"											
20																				
							440													

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 (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 6.87 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	56					777							777	2nd Half Paid 1st Half Paid	OCT 30 1940 MAY 3 1 1940	9226 5244		388 ✓		389 ✓						
2																										
3																										
4	56					777							777	2nd Half Paid 1st Half Paid	OCT 30 1940 MAY 3 1 1940	9226 5244		389 ✓		388 ✓						
5																										
6	107					1485	68						1553													
7	82					1165	54						1219													
8	97					1673							1673													
9	106					1471	68						1539	2nd Half Paid 1st Half Paid	OCT 31 1940 JUN 17 1940	9393 5173		770 ✓		769 ✓						
10	98					1360							1360	2nd Half Paid 1st Half Paid	OCT 28 1940 MAY 29 1940	9172 5138		680 ✓		680 ✓						
11	107					1485	68						1553											1553	168 ✓	1677
12	107					1485	68						1553											1553		1677
13																										
14																										
15																										
16	48					666							666	2nd Half Paid 1st Half Paid	OCT 30 1940 MAY 3 1 1940	9226 5244		333 ✓		333 ✓						
17																										
18	88					1221							1221	PAID IN FULL	DEC 4 1940	10492						1221	98 ✓			
19	150					2081							2081	2nd Half Paid 1st Half Paid	OCT 30 1940 MAY 3 1 1940	9226 5244		1041 ✓		1041 ✓						17 17
20																										
	1124					15596	376						15972													

Form 4 CD 8437-8478 Compt., Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1939.

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	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 $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)	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 100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	Harold W. + Chas. B. Sweatt	1	~~NE ¼ of NE ¼~~	Lot 3	33	146	30	20	Yes	no										SOLD FOR TAXES
		2	NW ¼ of NE ¼																	
	State of Minnesota	3	~~S W ¼ of NE ¼~~	" 2																
		4	S E ¼ of NE ¼																	
		5																		
	"	6	~~N E ¼ of NW ¼~~	" 1																
	"	7	NW ¼ of NW ¼																	
	"	8	S W ¼ of NW ¼																	
	"	9	S E ¼ of NW ¼																	
		10																		
	Harold W. + Mary B. Sweatt	11	NE ¼ of S W ¼				40		no											
	~~Nelson Lot 3 N W ¼ Sec 3 Twp 143 Range 30 (Contract)~~	12	NW ¼ of S W ¼				40		yes											
	~~Mike Kirk Lot 3 N W ¼ Sec 3 Twp 143 Range 30~~	13	S W ¼ of S W ¼				40		"											
	Harold W. + Mary B. Sweatt	14	S E ¼ of S W ¼				40		no											
		15																		
	Harold W. + Chas. B. Sweatt	16	~~N E ¼ of S E ¼~~	Lot 1 less	1 acre	sold to Kearney Heights	27.15		no											
	Harold W. + Mary B. Sweatt	17	NW ¼ of S E ¼				40		"											SOLD FOR TAXES
	" "	18	S W ¼ of S E ¼				40		"											
	Mike Kirk	19	S E ¼ of S E ¼ (less 1 acre)				39		"											
	Mrs. Lillian M. Curtis	20	1 acre in SE Corner of SE¼SE¼				1		"											
							327.15													

	Valuations by School Districts as Equalized by Tax Commission: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills		Rate Tax on Non-Homestead 6.27 Mills		Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	184.74 Mills																													
	Dollars	Dollars	Dollars	Dollars	$	cts.	$	cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	169				7317	106								7473	1	PAID IN FULL	MAR	7 1940	4-365	3483										
															2															
															3															
															4															
															5															
															6															
															7															
															8															
															9															
															10															
	80				1110	51								1161	11	PAID IN FULL	MAR	7 1940	4-366	1161										
	48				666									666	12	~~Not Yet Paid~~	OCT	30 1940	9-343											
																~~Not Yet Paid~~	MAY	31 1940	5-244		$	999		888						
	80				1110									1110	13	~~Not Yet Paid~~	OCT	30 1940												
																	MAY	31 1940												
	124				1859	85								1944	14	PAID IN FULL	MAR	7 1940	4-366	1944										
															15															
	1146				15900	730								16630	16															
	80				1110	51								1161	17	PAID IN FULL	MAR	7 1940												
	453				6285	789								6574	18	PAID IN FULL	MAR	7 1940	4-366	7735										
	114				1587	78								1655	19	~~Not Yet Paid~~	MAY	31 1940	5-244		827									
	7				97	04								101	20	PAID IN FULL	APR	30 1940	3-465		101									
	2309																													
					37036	1389								33475																

Form 4 CD (Revised Statutes, Section 6)

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	Tenths	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 $1,000 at 20% (Col. (10) 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
State of Minnesota	H. Verheijen & W. F. Meyer	NE ¼ of NE ¼	34	146	30				Yes											
"	"	NW ¼ of NE ¼																		
Hurcil L. Woodruff		S W ¼ of NE ¼				40			no											
"		2½ of S E ¼ of NE ¼				20			"											
State of Minnesota	H. Verheijen & W. F. Meyer	N½ of S E¼ NE¼																		
Effie Hatersteck		NE ¼ of NW ¼ Lot 1				31			yes											SOLD FOR TAXES
C. H. Petty		NW ¼ of NW ¼ N½ of Lot 2				10.70			no											SOLD FOR TAXES
Melvina Susan Dahlgren	W. M. & Julia A. Potter	~~SW ¼ of NW ¼ S½ of 2~~				~~Less 10.70~~			~~yes~~											
Melvina Susan Dahlgren		~~S E ¼ of NW ¼ S½ of 2~~				2.70			no											
Lillian M. Curtis	Howard & Thomas Curtis	1 acre of Lot 4				1			no											
C. C. & Mathilda Sveberg		~~NE ¼ of SW ¼~~ Lot 3				36.25			yes											
		NW ¼ of SW ¼																		
C. H. Dahlen		~~S W ¼ of S W ¼~~ Lot 4 less 1 acre				40			no											
Theodore Kohn		S E ¼ of SW ¼				40			"											SOLD FOR TAXES
Helen M. Dahlen		1 acre of Lot 4				1			"											SOLD FOR TAXES
Robt. Stewart		NE ¼ of S E ¼				40			"											SOLD FOR TAXES
Hurcil L. Woodruff		NW ¼ of S E ¼				40			"											
Geo. E. Meier	John Meyer	S W ¼ of S E ¼				40			yes											
		S E ¼ of S E ¼				40			"											
C. H. Dahlen		8⅔ acres of Lot 4				8.40			no											
C. H. Dahlen & Lillian Curtis	Howard & Thomas Curtis	Drop 1 rd. wide on W. side of lot 4				60			"											SOLD FOR TAXES

Valuations by School Districts as Equalized by Tax Commission: 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 6.33 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
139.77 Mills																									
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
												1													
												2													
64													2nd Half Paid	OCT 30 1940	8358										
~~107~~				888	41						929	3	1st Half Paid	MAY 31 1940	5295		639		638						
24													2nd Half Paid	OCT 30 1940											
~~40~~				333	15						348	4	1st Half Paid	MAY 31 1940											
												5													
98				1360							1360	6													1360 1473 1473
325				4509	707						4716	7													
144 160				1990	107						~~2097~~	8	PAID IN FULL	MAY 17 1940	4516		2090								
16				222	10						232	9	PAID IN FULL	JUN 24 1940	6839		232								
390				4023	185						4208	10	PAID IN FULL	APR 30 1940	3465		4208								
292				4051							4051	11	PAID IN FULL	NOV 14 1940	10281				4051	6					4057
												12													
107				1485	68						1553	13													
94				1304	60						1364	14	PAID IN FULL	JAN 21 1941	10775						1364	109			
271				3760	173						3933	15													
67				930	43						973	16	2nd Half Paid	NOV 12 1940	10149		487		486						
~~84~~				1165	54						1219	17	2nd Half Paid	OCT [illegible]	8358										
													1st Half Paid	MAY 31 1940	5293		609		610						
84				1165							1165	18													1165 1264 1751
48				666							666	19	PAID IN FULL	JUN 21 1940	6944		666								
471				6535	300						6835	20													
7				97	04						101		PAID IN FULL	APR 30 1940	3465		101								
~~7486~~				34491	1751						35743														

Form A CD 24-25 24-26 (Revised) (Revised)

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	Range	Number of Acres of Land: Acres	Hdth.	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 Improvements, up to $2,000 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 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
	Robert Stewart		1 NE ¼ of NE ¼	35	140	30	40			yes											
	"		2 NW ¼ of NE ¼				40			"											
	"		3 SW ¼ of NE ¼				40			"											
	"		4 SE ¼ of NE ¼				40			"											
			5																		
	"		6 NE ¼ of NW ¼				40			"											
	"		7 NW ¼ of NW ¼				40			"											
	Itasca Realty Co.		8 SW ¼ of NW ¼				40			no											
	"		9 SE ¼ of NW ¼				40			"											SOLD FOR TAXES
			10																		SOLD FOR TAXES
	Robert Stewart		11 NE ¼ of SW ¼				40			yes											
	Itasca Realty Co.		12 NW ¼ of SW ¼				40			no											
	"		13 SW ¼ of SW ¼				40			"											SOLD FOR TAXES
	State of Minnesota		14 SE ¼ of SW ¼																		SOLD FOR TAXES
			15																		
	"		16 NE ¼ of SE ¼																		
	Robert Stewart		17 NW ¼ of SE ¼				40			yes											
	State of Minnesota		18 SW ¼ of SE ¼																		
	"		19 SE ¼ of SE ¼																		
			20																		
							480														

	Valuations by School Districts as Equalized by Tax Commission: District No. 2.60 Rate 128.74 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 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections in First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		2nd Half Paid 1st Half Paid	Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1						48		665					665	1	2nd Half Paid 1st Half Paid	NOV 1 2 1940 MAY 29 1940			1990		1990						
2						48		665					665	2	2nd Half Paid 1st Half Paid	NOV 1 2 1940 MAY 29 1940	10149 5885										
3						135		1873					1873	3	2nd Half Paid 1st Half Paid	NOV 1 2 1940 MAY 29 1940											
4						56		777					777	4	2nd Half Paid 1st Half Paid	NOV 1 2 1940 MAY 29 1940											
5														5													
6						48		666					666	6	2nd Half Paid 1st Half Paid	NOV 1 2 1940 MAY 29 1940	10149 5885		666		666						
7						48		666					666	7	2nd Half Paid 1st Half Paid	NOV 1 2 1940 MAY 29 1940											
8						80		1110	51				1161	8													
9						80		1110	51				1161	9													
10														10													
11						56		777					777	11	2nd Half Paid 1st Half Paid	NOV 1 2 1940 MAY 29 1940	10149 5885		388		388						
12						80		1110	51				1161	12													
13						80		1110	51				1161	13													
14														14													
15														15													
16														16													
17						56		777					777	17	2nd Half Paid 1st Half Paid	NOV 1 2 1940 MAY 29 1940	10149 5885		388		388						
18														18													
19														19													
20														20													
						815		11306	204				11510														

Form 4 CD

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	Range	Number of Acres of Land: Acres	Mills	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 Personalty Attached to Real Estate	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	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	State of Minnesota		NE ¼ of NE ¼	26	140	30			Un												
2	"		NW ¼ of NE ¼																		
3	"		S W ¼ of NE ¼																		
4	"		S E ¼ of NE ¼																		
5																					
6	"		N E ¼ of NW ¼																		
7	"		N W ¼ of NW ¼																		
8	"		S W ¼ of NW ¼																		
9	"		S E ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	Guy Chisholm		NW ¼ of SW ¼				40			no											
13	Guy W. Chisholm		S W ¼ of SW ¼				40			"											
14	State of Minnesota		S E ¼ of SW ¼																		
15																					
16	"		~~NE ¼ of S E ¼~~ Lot 1																		
17			NW ¼ of S E ¼																		
18	"		~~S W ¼ of S E ¼~~ " 2																		
19			S E ¼ of S E ¼																		
20																					
							80														
			C. T. Unplatted -				1230015														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 6.22 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Levy Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.22 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collection to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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																										
11																										
12					80		1110 51						1161	Not Half Paid	NOV 1 2 1940	1917		$5.81		$5.80						
13					80		1110 51						1161	Not Half Paid	MAY 29 1940	2227		$5.80		$5.81						
14														Not Half Paid	NOV 12 1940	1748										
15															MAY 29 1940	2337										
16																										
17																										
18																										
19																										
20																										
					2160 +100 = 1176		7770 101						7871													
							80						80													
							267857 779.90						6793 47													

Form 3 C Miller-Berg Printing, Duluth

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 the Year 1939.

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)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: 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 State Tax Commission (Dollars)	Sold for Taxes
		Arthur's Point															
A. R. Talbot		N⅔ of bal. of	1	1	40	70											
Irving C. Chapin		115' wide of N side of	1			"											
Robert H. Talbot		S⅓ of bal of	1			"											
D. F. Settlemire		Part of Lot	2			"											
W. C. Arthurs		Bal of "	2			"											
Marie L. Stewart				3		"											
"				4		"											
						"											
~~Geo. F. Rowley~~																	
~~Geo. F. Rowley by Henry J. Cunningham~~	Lou Emerson Ward	SW's of	5			"											
" " "		NE's of	5			"											
				6		"											
Geo. L. Settlemire				7		"											
"				8		"											
W. C. Arthurs				9		"											
"				10		"											
Alenia Rubison & Ethel Ruth Wilson				11		"											
W. C. Arthurs				12		"											

Valuations by School Districts as Equalized by Tax Commission: District No. 77 Rate 52.76 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 6.82 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
251					3859	160						4019	1	PAID IN FULL	MAR 30 1940	2849		4019									
408					6273	260						6533	2	2nd Half Paid 1st Half Paid	NOV 14 1940 JUN 17 1940	0240 6203		3266		3267							
335					5150	213						5363	3														
40					615	25						640	4														
40					615	25						640	5	PAID IN FULL	APR 22 1940	3372		640									
													6														
738					11346	470						11816	7	PAID IN FULL	APR 2 1940	3017		11816									
													8														
268					4120	171						4291	9	2nd Half Paid 1st Half Paid	SEP 21 1940 JUN 28 1940	2267 2058		2146		2145							
													10														
458					7041	292						7333	11	PAID IN FULL	APR 17 1940	3231		7333									
													12														
445					6841	283						7124	13	PAID IN FULL	APR 22 1940	3372		7124									
126					1937	80						2017	14	PAID IN FULL	APR 22 1940	3372		2017									
187					2875	119						2994	15	PAID IN FULL	FEB 2 1940	663	2994										
160					2460	102						2562	16	PAID IN FULL	APR 22 1940	3372		2562									
													17														
													18														
													19														
													20														
3456					53132	2200						55332															

SOLD FOR TAXES

SOLD FOR TAXES

Form 5 C Hallen-Sayre Stationery, Minneapolis.

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 1939.

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)	True and Full Value of Mobile Personally 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 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 Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Lillian M. Curtis	(Joined Wife Furnished Power)	Kearney Heights			4	no											
		No. 1 of 1 in SE Corner of Block 5															
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
		C.T. Platted															

Valuations by School Districts as Equalized by Tax Commission: District No.	Rate	Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption (Mills)		State Tax on Non-Homestead		Total General Tax		Special Taxes: Ditch No.		Ditch No.						Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections in First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1	150.04																			PAID IN FULL	APR 30 1940			1465		320								
2	20			307	13													370	1																
3																																			
4																																			
5																																			
6																																			
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18																																			
19																																			
20																																			
	20			307	13													370																	
	3476			-16	534.29			77.13										556.57																	