ASSESSMENT & TAX LIST

Birch Lake

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, APR 15 1947.

Clarence Alleman Assessor of the Town of Birch Lake

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Town of Beulah for the year 1947, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1946, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Personal Property, and to make such changes in Real Estate as are required in the odd-numbered year, 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. Simmons County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 272.01. 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. 273.01 * * * 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 persons acquiring it.

Sec. 273.22. 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 of his *** 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 agent or attorney, ***.

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

Sec. 273.27. Certain personal property; where listed. 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. 273.29. 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 ***.

Sec. 273.30. 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. 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.

Sec. 273.32. 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.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated ***.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. 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. 273.45. 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. 273.46. 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. 273.47. 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. 273.43. 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 Commissioner of Taxation***.

Sec. 273.25. 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 *** 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 ***.

Sec. 273.65. 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. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of 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. 273.20. 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. 620.05. 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. 273.13. Classification of property—Subdivision 1. How classified. 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 provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one 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. Iron ore which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .180 per cent, dried analysis, or which is classified by the iron ore trade as silicious, Manganiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. 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, three "b," and four, 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 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 15 per cent of the full and true value thereof.

Subdivision 3. 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 and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," 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 "d" and all real estate, which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by classes one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at 10 per cent of full and true value thereof.

* * * *

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural pursuit shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 273.03, Minnesota Statutes 1945. Assessment; Mode. 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 assessors shall meet at the office of the county auditor *on a day to be fixed by the Commissioner of Taxation* for the purpose of receiving instructions as to their duties under the laws of the state. ***

Birch Lake

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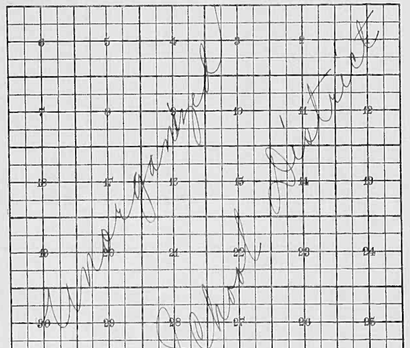
For Convenience of Auditor in Showing Boundaries of School Districts

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



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1947.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ¼ Mill per Bushel Dollars	Cts.	Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat, and all Other Grains	★ Tax of ¼ Mill Per Bushel Dollars	Cts.	★ Total Tax Dollars	Cts.	REMARKS

Note ★ Assessors will not fill these Columns

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 19, Miller-Davis Company, Minneapolis. State Form No. 61

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

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 19, Miller-Davis Company, Minneapolis. State Form No. 61

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

See next Page

List of Lands in the Drum of Birch Lake County of Cass, Minn., for the Year 1942, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 194 Miller-Davis Company, Minneapolis, State Form No. 6

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
Clarence Langeson	un	Lot 1 less 49 rds x 20 rds	27	140	30	18	50
Jack & Louiella Cole	un	49 rds x 20 rds of Lot 1	27	140	30	5	00
David & Joyce Rideout		All that part of the W. 62' of Lots 5 & 6 of C&R	16	140	30	3	
John & Norma Blank		N½ of NE	20	140	30	80	
Adolph E. Minkelmann		N½ of NE¼ & N½ of SE of NE	34	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
Harold & Emma Cole	un	N NW ¼ of NE ¼ (Sold you land they live on)	22	140	30	40	
Oral Taffal	un	S, NW ¼ of SE ¼ (Not living on this property)	16	140	30	40	
Harold & Agnes Anderson	un	N 20 acs of Lot 1 (Not living on this place, so want gt homestead)	10	140	30	20	
Wm. Marion Borchardt	un	160' of Lot 8 (Not living this yr.)	4	140	30	75	
Harold & Agnes Anderson	un	Lot 2 (Same as Above)	10	140	30	47	25
"	un	S, 46.70 acs of Lot 1	10	140	30	46	70
Harold & Emma Cole	un	Lot 2 (Sold you land they live on.)	22	140	30	37	65

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 3

Names of Property Owners	Description	Sec. or Lot	Town or Block	Rge.	True and Full Value of Structures worth more than $50 each (Dollars)	Kind of Structures	Increase Value of Additional Structures (Dollars)	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise (Dollars)
Walter C. & Margaret J. Moses	Lot 2	18	140	30	250	Finished Cabin Frame wood Structure	50 ~~100~~	
~~Vincent S. Buck~~ Erwin & Mary LaCrosse	Lot 2	6	140	30	150	Addition on Building Wood Frame	30 ~~100~~	
Ralph F. & Cecelia Jeches	Lot 3	6	140	30	250	New Frame Lake Cabin Structure	50 ~~250~~	
John R. & Norma Blank	NE ¼ of NW ¼ Sec 20	20	140	30	100	Addition on home Frame wood structure	40 ~~100~~	
Axel Berge & Dora L. Mullin	Lot 6	10	140	30	100	New wood Frame Cabins 2	~~100~~	
James W. & Adella Quinlan	N ½ of Lot 11	4	140	30	50	New wood structure cabin	17 ~~50~~	
David & Joyce Rideout	All that part of the W. 62' of Lots 5 & 6 of C&R	16	140	30	150	Finished Cabin for homewood Stru	30 ~~150~~	
Arthur E. & Ruby Rasburg	N ½ Lot 2	34	140	30	50	New wood Frame cabin	17 ~~50~~	

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

Platted Property Assessed at 49 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 3 WILLIS-BATE COMPANY, MINNEAPOLIS

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 Loss occasioned by Fire, Flood or otherwise Dollars

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.

Assessment of Taxable Real Property in the Twp. of Birch Lake, County of Cass, Minn., for the Year 1947.

Form 314 WILLIS-BATE COMPANY, MINNEAPOLIS

	NAME OF OWNER	School District	SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Hundredths	Improvements	Improvements	BY WHOM VALUED	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL Homestead Up to $4,000 20% Dollars	RURAL Over $4,000 and Non-Homestead 33⅓% Dollars	ALL OTHER Homestead Up to $4,000 25% Dollars	ALL OTHER Over $4,000 and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33⅓% Dollars	TOTAL ASSESSED VALUE Dollars	FINAL EQUALIZED VALUE Dollars	
1	Thor Holm + Glenn Tresler		NE¼ of NE¼	7	140	30	40	00	no	yes	State / County / Local / Assessor	39			39		13				13	✓	1
2	" " "		SE¼ of NE¼	"	"	"	40	00	no	yes	State / County / Local / Assessor	39			39		13				13	✓	2
3	" " "		NE¼ of SE¼	"	"	"	40	00	no	yes	State / County / Local / Assessor	39			39		13				13	✓	3
4	Albert O. + Inga Felthon		N. 30 acres of NW¼ of SW¼	20	140	30	30	00	yes	yes	State / County / Local / Assessor	20			20	8					8	✓	4
5	Juanita Wales		8⅔ ac. of Lot 4	24	140	30	8	40	no	yes	State / County / Local / Assessor	39			39		13				13	✓	5
6											State / County / Local / Assessor												6
7											State / County / Local / Assessor												7
8											State / County / Local / Assessor												8

— To Assessor: 3 acres —

Net 27 / Neu 28 — 26 — (16-140-30 David + Joyce Ridout (each owner for acreage)
All that part of the W. 627' of SW¼ of SW¼ lying S. of C.A.R. 3 ACRES

Total Value as Assessed by Local Assessor

Assessment of

Form 115 H.M.-D.T.C.-D.P.M.T., MINNEAPOLIS

NAME OF OWNER

1

2

3

4

5

6

7

8

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 5th *day) of January, A. D. 1948, of* L. C. Peterson, *Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the* Town *of* Birch Lake *in said County for the year A. D. 19*47*, as specified above and amounting to* ..... *Dollars* *100*

Paul D. Jewell
County Treasurer.

Auditor's Office, Cass County, Minnesota

I, ... *Auditor of said County, and 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* ..... *of* ..... *for the year 1947.*

WITNESS my hand and official seal, the ..... *day of* ..... *1948.*

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

JAN - 3 1949 *194*

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor;

Sir:—I hereewith return to you the Tax List for the Town *of* Birch Lake *in said County for the year 1947, 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 "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of such tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.*

Yours respectfully,

Paul D. Jewell
County Treasurer.

Auditor's Office, Cass County, Minnesota

..... *194*

I hereby certify that on the first Monday in January 1949, I received of ..... *County Treasurer, the Tax List of the* ..... *of* ..... *in said County for the year 1947; that I have compared the said list with the Statements receipted for by said 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, remains unpaid are delinquent for said year.*

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

Assessment of

Form 315 BULLIS, DUTA COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Township OF Birch Lake

COUNTY OF CASS, STATE OF MINNESOTA

	School District No.	VALUATION BY SCHOOL DISTRICTS: Dollars	Dollars	Value of Lands other than Town Lots including Structures Dollars	Value of Town and City Lots including Structures thereon Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	RATE OF STATE TAXES: State Rev. Mills	State Sch'l Mills	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills
1	Un			82461	3663	6719	47,843					302
2												
3												
4												
5												
6												
7												
8												

	RATE OF COUNTY TAXES: Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	RATE OF TOWN TAXES: Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Fire Mills	Tel Mills	Mills	Mills	Total Rate of Town Tax Mills
1	22.	72	48.	18.			952	7.	16.	1.		2.	5.			30.
2																
3																
4																
5																
6																
7																
8																

M.H. 407
709

	RATE OF SCHOOL TAXES: Local 1 Mill Mills	Special Mills	~~Spec. Sup't~~ Def. Mills	Trans. Mills	C.O. Mills	Bd. Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	TAXES LEVIED — LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	~~Spec. Sup't~~ B.F.D.	Def.	Trans.	C.O.	Total School Taxes
1	1.	15.	15.	1.8	5.	27.1	64.9	93.12	3246	48697	87969	45697	5847	16231	210677
2	1.	30.	15.	1.8	5.	27.1	79.9	208.12	1038	31146	28135	15573	1869	5191	82951
3															
4															
5															
6															
7															
8															
									4284	79838	116104	64265	7711	21422	293624

ALL OTHER TAXES: FUNDS	Rate	Amounts
State Revenue,		
State School,		
Teachers Insurance,		
State Debt—Non-Homestead,		10900
State Debt—Homestead,		17937
County Revenue,		94758
County Road and Bridge,		30850
County Welfare,		205648
Bonds and Interest		77119
Town Revenue,		29997
Town Road and Bridge,		64267
Town Drag,		4286
Town State Loan,		
Fire		8571
Telephone		21424
School Local 1 Mill,		4284
School Special,		79838
School State Loan		
Bond & Interest		116104
Deficiency		64265
Transportation		7711
Capital Outlay		21422
		853878

Assessed Value:

	Rural	Urban	P.P.	Total
	36124	—	6719	47843

Real Estate 47 169.35
Personal Prop. 17.14 20,189
6719
42,843

Total Number of Acres 13,472.61

Total Levy, $ 8538.78

Real Estate 7112.94
Personal Prop. 1425.84
8538.78

State of Minnesota, } ss
COUNTY OF CASS

I, L. C. Petersen Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Copy, showing the valuation of all the taxable property, in said County, the several rates of Taxation and Total of the several Tax Funds levied thereon, for the year A. D. 1917.

Witness my hand and official seal, this 3rd day of December A. D. 1917

L. C. Petersen
County Auditor

SEAL

Arthur B. Stone
Attorney at Law
Walker, Minn.

DORMA PRINT

Assessment Roll and Tax List of Real Property in the Town of Birch Lake — Cass County, Minnesota, for Taxes for the Year 1947.

Form 8 CD

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value (Dollars)
1	Arthur R. Maeser		NE¼ of NE¼	1	140	30	44 10	Un														
2	Fasnechon, Anderson + Ragatz		NW¼ of NE¼				44 59															
3	"		SW¼ of NE¼				40															
4	Arthur O. Miller		SE¼ of NE¼				40															
5																						
6	Famechon, Anderson + Ragatz		NE¼ of NW¼				45 07															
7	"		NW¼ of NW¼				45 57															
8	"		SW¼ of NW¼				40															
9	"		SE¼ of NW¼				40															
10																						
11	"		NE¼ of SW¼				40															
12	"		NW¼ of SW¼				40															
13	Arthur R. Maeser		~~SW¼ of SW¼~~ Lot 6				38 30															
14	Lakeland Farms Inc.		~~SE¼ of SW¼~~ " 5				21 90															
15																						
16	Arthur O. Miller		NE¼ of SE¼				40															
17	Famechon, Anderson + Ragatz		NW¼ of SE¼				40															
18	Lakeland Farms Inc.		~~SW¼ of SE¼~~ Lot 4				16 45															
19	Walter C. Maeser		~~SE¼ of SE¼~~ " 3				29 25															
20																						
							605 23															

Line	Sold for Taxes	District No. Rate Mills (Dollars)	District No. Un Rate 193.12 Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	Tax including State Homestead Mills ($ cts.)	State Tax on Non-Homestead 4.07 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Line	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1	SOLD FOR TAXES		56					10 82	22		11 04	1											16 04		
2	SOLD FOR TAXES		56					10 82	22		11 04	2											11 04		
3	SOLD FOR TAXES		56					10 82	22		11 04	3											11 04		
4	SOLD FOR TAXES		56					10 82	22		11 04	4											11 04		
5												5													
6	SOLD FOR TAXES		56					10 82	22		11 04	6											11 04		
7	SOLD FOR TAXES		56					10 82	22		11 04	7											11 04		
8	SOLD FOR TAXES		56					10 82	22		11 04	8											11 04		
9	SOLD FOR TAXES		56					10 82	22		11 04	9											11 04		
10												10													
11	SOLD FOR TAXES		98					18 92	40		19 32	11											19 32		
12	SOLD		98					18 92	40		19 32	12											19 32		
13	SOLD FOR TAXES		56					10 82	22		11 04	13											11 04		
14			175					33 80	72		34 52	14											34 52		
15												15													
16	SOLD FOR TAXES		70					13 52	28		13 80	16											13 80		
17	SOLD FOR TAXES		1183					228 46	4 82		233 28	17											233 28		
18	SOLD FOR TAXES		1275					246 22	5 18		251 40	18											251 40		
19	SOLD FOR TAXES		724					139 82	2 94		142 76	19											142 76		
20												20													
			4127					797 04	16 72		813 76														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 1 (1) PUBLISHED BY STATE TAX COMMISSIONER, ST. PAUL

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax as Yes or No	Indicate Agricultural Tax as Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Samuelson, Anderson + Rogatz		1 ~~NE¼ of NE¼~~ Lot 1	2	140	30	38	06															
State of Minnesota		2 ~~NW¼ of NE¼~~ " 2																				
		3 SW¼ of NE¼																				
		4 SE¼ of NE¼																				
		5																				
La Verne + Carl L. Nielsen		6 ~~NE¼ of NW¼~~ Lot 3				28	21															
" "		7 ~~NW¼ of NW¼~~ " 4				46	35															
State of Minnesota		8 ~~SW¼ of NW¼~~ " 5																				
State of Minnesota		9 ~~SE¼ of NW¼~~ " 6																				
		10																				
State of Minnesota		11 NE¼ of SW¼																				
Theodore H. Berglund		12 NW¼ of SW¼				40																
State of Minnesota		13 SW¼ of SW¼																				
State of Minnesota		14 SE¼ of SW¼																				
		15																				
		16 NE¼ of SE¼																				
State of Minnesota		17 ~~NW¼ of SE¼~~ Lot 7																				
State of Minnesota		18 ~~SW¼ of SE¼~~ " 8																				
Arthur R. Maeser		19 ~~SE¼ of SE¼~~ " 9				48	75															
		20																				
						261	37															

Valuations by School Districts as Equalized by Department of Taxation: District No. Aqua Rate 82.0 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

State Tax on Non-Homestead 4.07 Mills

Sold for Taxes	Amount (Dollars)	Tax including State Homestead ...Mills ($ cts.)	State Tax on Non-Homestead ...Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty	November Settlement 1948 ($ cts.)	Penalty	Collections to First Monday in January 1949 ($ cts.)	Penalty	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
SOLD FOR TAXES	70	13 52	18		13 70	1											13 80		
						2													
						3													
						4													
						5													
SOLD FOR TAXES	66	12 74	26		13 00	6											13 00		
SOLD FOR TAXES	56	10 82	22		11 04	7											11 04		
						8													
						9													
						10													
						11													
						12													
						13													
						14													
						15													
						16													
						17													
						18													
SOLD FOR TAXES	56	10 82	22		11 04	19											21 64		
						20													
	304	58 72	120		59 92														

Arthur's Point

Lowery 1512288

OSSIA POINT

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form 1 (C) PILLSBURY-DONAHUE, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Information Regarding Total Tax or No	Information Regarding Total Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
State of Minnesota		1 NE¼ of NE¼	3	148	30			7														
State of Minnesota		2 NW¼ of NE¼																				
State of Minnesota		3 SW¼ of NE¼																				
State of Minnesota		4 SE¼ of NE¼																				
		5																				
~~Lural L. Woodruff~~	Rose Woodruff	6 NE¼ of NW¼				46	44															
Lural L. Woodruff		7 NW¼ of NW¼				46	01															
		8 SW¼ of NW¼					40															
		9 SE¼ of NW¼					46															
		10																				
La Verne + Carl L. Nielsen		11 NE¼ of SW¼					40															
Lural L. Woodruff		12 NW¼ of SW¼					40															
~~Frank Bergquist~~	State of Minnesota	13 SW¼ of SW¼					40															
La Verne + Carl L. Nielsen		14 SE¼ of SW¼					40															
		15																				
State of Minnesota		16 NE¼ of SE¼																				
State of Minnesota		17 NW¼ of SE¼																				
La Verne + Carl L. Nielsen		18 SW¼ of SE¼					40															
		19 SE¼ of SE¼					40															
		20																				
							UNPL 15															

Valuations by School Districts as Equalized by Department of Taxation: District No. 7 Value; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.2 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1						1												
2						2												
3						3												
4						4												
5						5												
6	H 57	11 00			11 00	6	1st Half Paid JUN 25 1948	10003		5 50								
7	H 113	21 87			21 87	7	2nd Half Paid JUL - 7 1948			21 87								
8	186	35 97	76		36 68	8	1st Half Paid JUN 25 1948	10261				25 94						
9	77	14 88	32		15 20	9	2nd Half Paid JUL - 7 1948	11466		25 94								
10						10	1st Half Paid JUN 14 1948											
11 BOLD FOR TAXES	105	20 28	42		20 70	11	2nd Half Paid OCT 21 1948									20 70		
12	74	14 30	30		14 60	12	1st Half Paid JUN 14 1948	10261		7 30		7 30						11.04 Cancelled
13 BOLD FOR TAXES	56	10 82	22		11 04	13	Forfeited 10-16-48											
14 BOLD FOR TAXES	149	28 78	60		29 38	14										29 38		
15						15												
16						16												
17						17												
18 BOLD FOR TAXES	70	13 52	28		13 80	18										13 80		
19 BOLD FOR TAXES	70	13 52	28		13 80	19										13 80		
20						20												
	H 170 287 457	184 84	3 18		188 02													

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

Cass County, Minnesota, for Taxes for the Year 1947.

No.	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 Agricultural Land by a	Indicate Agricultural Land by a	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres / 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Raymond L. Woodruff	Woodruff	~~NW¼ of NW¼~~ Lot 1	4	140	30	45 90	2m														
	~~Mary Ann Woodruff~~		~~NW¼ of NW¼~~ " 2				46 09															
			~~SW¼ of NW¼~~ " 7				17 50															
	~~Raymond L. Woodruff~~	Woodruff	~~NE¼ of NW¼~~ 7½ of Lot 8 less 150'				11 50															
	Luna B. Woodruff		S½ of Lot 8				9 25															
			~~NW¼ of NW¼~~ Lot 3				46 27															
	State of Minnesota		~~NW¼ of NW¼~~ " 4																			
	State of Minnesota		~~SW¼ of NW¼~~ " 5																			
	Ransom Harrington		~~SE¼ of NW¼~~ " 6				38 85															
	James W. + Adelle Quinlan		7½ of Lot 11				12 50															
	Miles Hartigan		~~NE¼ of SW¼~~ 8½ of Lot 11				12 50															
	~~S. J. Jameson + C. B. Stillwell~~	~~Land Company~~	~~NW¼ of SW¼~~ Lot 12				54 10															
			SW¼ of SW¼																			
			SE¼ of SW¼																			
	Wm. Mason Gorham		150' of Lot 8				75															
	Lurel L. Woodruff		~~NE¼ of SE¼~~ Lot 9				39 50															
			NW¼ of SE¼																			
	~~Ed. J. P. Steele~~	Esther B. + Cornelia B. Woodruff	~~SW¼ of SE¼~~ " 10				58 20															
	Everett + Ca[illegible] Beal		~~SE¼ of SE¼~~ 7500' of Lot 10																			
							393 01															

No.	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Tax including State Homestead 4.07 Mills	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 50				9 66			9 66	1st Half Paid	JUN 25 1948	9755		4 83									
										2nd Half Paid	JUL - 7 1948	00033		4 83									
2		H 38				7 34			7 34	PAID IN FULL	MAY 28 1948			17 70									
3		H 54	56			10 42 / 11 66	22		22 30	PAID IN FULL	MAY 28 1948	13449		29 67		11 85							
										1st Half Paid	JUN 25 1948	9755		8 79									
4		H 91				17 58			17 58	2nd Half Paid	JUL - 7 1948	00033		8 79									
										2nd Half Paid	OCT 21 1948	14961				1 58							
5		155				29 94	64		30 58	1st Half Paid	JUN 14 1948	9466		15 29									
										1st Half Paid	JUN 25 1948	9758		8 29									
6		87				16 80	36		17 16											8 58	J 9 44		
7																							
7																							
8																							
9		74				14 30	30		14 20	PAID IN FULL	JUN 18 1948	19957		14 60									
						13 57				1st Half Paid	JUN 1 1948	7035		14 61	6 76								
10		H 70 74				15 40	30		29 22	2nd Half Paid	SEP 1 - 1948	13339			1 46								
						13 57				1st Half Paid	MAY 12 1948	5339		14 29	6 76								
11		H 70 71				14 78	28		28 58	2nd Half Paid	OCT 20 1948	12623			1 43								
12		117				22 60	48		23 08	PAID IN FULL	JAN 22 1948	347	22 08										
13																							
14																							
15		7				1 36	02		1 38													1 38 J	1 52
16		106				20 48	44		20 92	2nd Half Paid	OCT 21 1948	14961				1 04							
										1st Half Paid	JUN [illegible]	9466		10 46									
17																							
18		H 81				15 64			15 64	1st Half Paid	MAY 29 1948	6457		7 82									
										2nd Half Paid	JUN 12 1948	7673		7 82									
19																							
20																							
		H 454	56			41 84			238 04														
		5 16	301			193 16																	
		7000	301 7001			235 00	304																

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

Form 4 CD

	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 Tax by Yes	Indicate Agricultural Land Tax by Yes	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	State of Minnesota		~~NE¼ of NE¼~~ Lot 3	5	140	30		47															
2	State of Minnesota		~~NW¼ of NE¼~~ " 4																				
3	State of Minnesota		~~SW¼ of NE¼~~ " 5																				
4	State of Minnesota		~~SE¼ of NE¼~~ " 6																				
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	State of Minnesota		NW¼ of NW¼																				
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	State of Minnesota		~~NE¼ of SW¼~~ Lot 7																				
12	State of Minnesota		~~NW¼ of SW¼~~ " 8																				
13	State of Minnesota		~~SW¼ of SW¼~~ " 9																				
14	C.A. Sonyea	Nicholas Wenhol	~~SE¼ of SW¼~~ " 10				10	50															
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							
							10	50															

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	Tax including State Homestead 1.....Mills ($ cts.)	State Tax on Non-Homestead 7.67 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14		21						406	08		414	14	PAID IN FULL APR 2d 1948												
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
		21						406	08		414														

Arthur's Point

Kathy Eastman

OSEIA POINT

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 GD. 41-17-2M-4-COUNTY-AUDITOR.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Sub-rate Received in Sp.	Sub-rate Received in Sp.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
State of Minnesota		1	~~NE¼ of NE¼~~ Lot 1	6	140	30			7m														
~~Vincent S. Rush~~ Erwin + Mary LaCrosse		2	~~NW¼ of NE¼~~ " 2				40	73					150 added										
~~Ed Beecher~~ Stephen + Roy Simpson		3	SW¼ of NE¼				41	42															
State of Minnesota		4	SE¼ of NE¼																				
		5																					
Ralph H. + Cecelia Zeches		6	~~NE¼ of NW¼~~ " 3				27	50					250 added (home)										
George Thomas		7	~~NW¼ of NW¼~~ " 6				3	80															
State of Minnesota		8	~~SW¼ of NW¼~~ " 5																				
~~State of Minnesota~~ W.C. + Elizabeth M. Reed		9	~~SE¼ of NW¼~~ " 4																				
		10																					
State of Minnesota		11	NE¼ of SW¼																				
State of Minnesota		12	NW¼ of SW¼																				
Albert Thomas		13	SW¼ of SW¼				32	08															
Walter + Mary Hecker		14	SE¼ of SW¼				39	70															
		15																					
State of Minnesota		16	NE¼ of SE¼																				
State of Minnesota		17	NW¼ of SE¼																				
State of Minnesota		18	SW¼ of SE¼																				
State of Minnesota		19	SE¼ of SE¼																				
		20																					
							185	83															

Line 1 ac to state for fire tower.

Valuations by School Districts as Equalized by Department of Taxation: Graves Valley; District No. 1 Rate ..... Mills; District No. 7 Rate 7.6 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: Graves Valley	1	7					Tax Including State Homestead (Dollars)	State Tax on Non-Homestead 4.27 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		197						41 00			41 00	PAID IN FULL	JAN 30 1948	282	41 00									
	56							18 12	22		18 34	PAID IN FULL	SEP 25 1948	1162				18 34	33					
								10 40	20		30 68	2nd Half Paid	OCT 30 1948	1258		5 30	7 57						
	104	50						20 08				1st Half Paid	MAY 28 1948	6347		10 34	10 04						
	38							7 34	16		7 50	PAID IN FULL	JUN 11 1948	7813		7 50								
	45							8 70	11		8 11	PAID IN FULL	MAY 25 1948	6247		8 81								
	130							25 10			25 10	PAID IN FULL	MAY 29 1948	6135		25 10								
	334	197	421					56 40																
	189		1001					72 04																
	873	247	1620					128 44	76		124 20													

Arthur & Point

Kathy Bishop

Costia Point

Assessment Rol and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

	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	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Thor Holm + Glenn Dresler		NE¼ of NE¼	7	146	30	40													
2	State of Minnesota		NW¼ of NE¼																	
3	G. E. ~~Hall~~ Hall		SW¼ of NE¼				40													
4	Thor Holm + Glenn Dresler		SE¼ of NE¼				40													
5																				
6	Walter + Mary Decker		NE¼ of NW¼				40													
7	Mary Dresler		NW¼ of NW¼				32	30												
8	Walter + Mary Dresler		SW¼ of NW¼				32	30												
9	~~John W. + Anna M. Holtmeier~~ Paige M. + Kathryn Green		SE¼ of NW¼ Less Ry Rt-Way				40													
10																				
11	Paige M. + Kathryn Green		NE¼ of SW¼ " "				40													
12	State of Minnesota		NW¼ of SW¼ " "																	
13	Arnold H. + Marie Harders		SW¼ of SW¼				30	35												
14	~~John W. + Anna M. Holtmeier~~ Paige M. + Kathryn Green		SE¼ of SW¼ " "				40													
15																				
16	Thor Holm + Glenn Dresler		NE¼ of SE¼				40													
17	G. E. Hall		NW¼ of SE¼				40													
18	Joseph Burchwalt, Jr.		SW¼ of SE¼				40													
19	State of Minnesota		SE¼ of SE¼																	
20																				
							494	95												

Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. 2 Rate 17 Mills; District No. 2 Rate 22 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Tax including State Homestead (Dollars)	State Tax on Non-Homestead (Dollars)	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1		2.52	.06		2.58													
2																		
3	SOLD FOR TAXES	10.82	.22		11.04													
4		2.52	.06		2.58													
5																		
6		8.70			8.70	PAID IN FULL	MAY 29 1948	6138		8.70								
7		15.44			15.44	PAID IN FULL	MAY 18 1948	5201		15.44								
8	SOLD FOR TAXES	6.56			6.56											6.56		
9		6.18			6.18	PAID IN FULL	JUL 15 1948	14006		6.18								
10																		
11		6.18			6.18	PAID IN FULL	JUL 15 1948	14006		6.18								
12																		
13		29.07 / 29.34	.58		51.94	PAID IN FULL	MAR 19 1948	3888		51.94								
14		21.44			21.44	PAID IN FULL	JUL 15 1949	14006				21.44						
15																		
16		2.52	.06		2.58												2.58	2.84
17	SOLD FOR TAXES	10.82	.22		11.04											11.04		
18		10.82	.22		11.04	PAID IN FULL	FEB 18 1949	1618	11.04									
19																		
20																		
		29.34 / 126.54																
	4 445 / 207 / 665	155.88	1.47		157.30													

Arthur's Point

Kearney Point

Cossia Point

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rlg.	Number of Acres of Land: Acres	Hds.	Non-School District	Subtitle Appropriation Tax to be	Subtitle Appropriation Tax to be	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	8	140	30		40															
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6	C. A. Gonyea	Nicholas Warhol	~~NE¼ of NW¼~~ Lot 1				32.10																
7	State of Minnesota		NW¼ of NW¼																				
8	Walter Drefke		SW¼ of NW¼				40																
9	Grant D. Palmer, Frank M. Heine + Leslie E. Stauffer		~~SE¼ of NW¼~~ " 2				33.80																
10																							
11	Wm. + Anna Drefke		NE¼ of SW¼				40																
12	"		NW¼ of SW¼				40																
13	Wm. Drefke		SW¼ of SW¼				40																
14	Esther Ruth Brennan		SE¼ of SW¼				40																
15	C. A. Gonyea	Nicholas Warhol	N. 9 acs of Lot 4				9																
16	Ralph + Jean Johnston		Lot 4 less N. 9 acs ~~NE¼ of SE¼~~				40																
17	Harlow Madison		~~NW¼ of SE¼~~ Lot 3				56.50																
18	Esther Ruth Brennan		SW¼ of SE¼				40																
19	Ralph + Jean Johnston		SE¼ of SE¼				40																
20																							
							451.40																

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District (Regular) No. 1 Rate 41.7 Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 4.27 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2																								
3																								
4																								
5																								
6		56						10.52	.22		11.04	PAID IN FULL	APR 21 1948	4594		11.04								
7																								
8	SOLD FOR TAXES	34						6.56			6.56	Part Paid	MAR 12 1948	4594								1.56		~~Lot 1 Block 1 Walter Drefke~~ See Lot 1 Block 1 Walter Drefke
9		167						31.28	.66		31.94	Part Paid	JUN 21 1948	5622	7.98	11.98				11.98	.36			Letter on file under K
10												Balance Paid	DEC 2 1948	13666										
11		34						6.56			6.56	PAID IN FULL	JAN 17 1948											
12		133						25.68			25.68	PAID IN FULL	JAN 17 1948	3219	12.84									
13	~~SOLD FOR TAXES~~	52						10.04	.8		10.04	PAID IN FULL	JAN 17 1948											
14	Sold for Taxes	56						10.82	.22		11.04											11.04		
15		21						4.06	.08		4.14	PAID IN FULL	APR 21 1948	4594		4.14								
16		34						6.56			6.56	1st Half Paid	MAY 25 1948	5622		3.28		3.28						
												2nd Half Paid	OCT 5 1948	11.04										
17		92						17.74	.38		18.14	PAID IN FULL	FEB 2 1948	1197	18.14									
18	SOLD FOR TAXES	56						10.82	.22		11.04											11.04		
19		95						18.34			18.34	1st Half Paid	MAY 25 1948	5622		9.17		9.17						
												2nd Half Paid	OCT 5 1948	11.04										
20																								
		H 318.5						59.30	1.78		61.08													
		H 143																						
		85.5																						

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

	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	Information Required by Law	Information Required by Law	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
	~~Est P. Stenle~~ Irene M. McDowell		1 NE¼ of NE¼		140	30	40		14n														
	" "		2 ~~NW¼ of NE¼~~ Lot 1				35																
	" "		3 SW¼ of NE¼				40																
	" "		4 SE¼ of NE¼				40																
			5																				
	Robert Heike, Jr.		6 ~~NE¼ of NW¼~~ Lot 2				23 70																
	Thos. J. + Florence E. Block		7 ~~NW¼ of NW¼~~ " 3				37 50																
			8 SW¼ of NW¼																				
	Robert Heike, Jr.		9 SE¼ of NW¼				40																
			10																				
	Opal M. John W. Lundberg		11 NE¼ of SW¼				40																
	" "		12 NW¼ of SW¼				40																
	Everet + Dorothy Hanson		13 SW¼ of SW¼				40																
	" "		14 ~~SE¼ of SW¼~~ Lot 4				35 60																
			15																				
	Clarence + Louise Hanson		16 NE¼ of SE¼				40																
	" "		17 NW¼ of SE¼				40																
	" "		18 ~~SW¼ of SE¼~~ Lot 5				21 10																
	" "		19 ~~SE¼ of SE¼~~ " 6				39 25																
			20																				
							852 15																

Cass County, Minnesota, for Taxes for the Year 1947.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 4.27 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to Fire. Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 189					36 50			36 50	2nd Half Paid	OCT 29 1948												
2		H 59					11 40			11 40	1st Half Paid	MAY 29 1948												
3		H 41					7 92			7 92	2nd Half Paid	OCT 29 1948	6376		3467		3467							
4		H 70					13 52			13 52	1st Half Paid	MAY 29 1948	1757											
5																								
6		42					8 12	18		8 30	Balance Paid	JUL 14 1948	10307		4305									Bal due $4.30 Pd.
7		84					16 22	34		16 56	Part Paid	MAY 20 1948	5222		400									
8											PAID IN FULL	JUN 18 1948	7958		1656									
9		56					10 82	22		11 04	Balance Paid	JUL 14 1948	10307		5044									Bal due $5.04 Pd.
10											Part Paid	MAY 20 1948	5222		600									
11		H 34					6 56			6 56	Balance Paid	OCT - 7 1948	18146		1004		1054							
12		H 79					15 26			15 26	Part Paid	MAY 20 1948	5222											
13	SOLD FOR TAXES	H 65					12 56			12 56	PAID IN FULL	MAY - 4 1948	5072		1256									
14	SOLD FOR TAXES	H 29					5 60			5 60	PAID IN FULL	MAY - 4 1948												
15																								
16		119					22 98	48		23 46	2nd Half Paid	OCT 30 1948												
17		40					7 72	16		7 88	1st Half Paid	JUN 29 1948												
18		32					6 18	14		6 32	2nd Half Paid	OCT 29 1948					2864							
19		100					19 32	40		19 72	1st Half Paid	JUN 29 1948	9145		2869									
20											2nd Half Paid	OCT 30 1948												
		H 506					20068	197		20260														
		H 73																						
		1059																						

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

Form 4 CD

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Applicable Tax or Fee	Indicate Applicable Tax or Fee	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Harold D. + Agnes Anderson		1 ~~NE¼ of NE¼~~ 7.20 acs of Lot 1	10	140	30	20.		2Kn														
"		2 ~~NW¼ of NE¼~~ Lot 2				47.25																
		3 SW¼ of NE¼																				
		4 SE¼ of NE¼																				
		5 L. 40.70 acs of Lot 1				40.70																
Harold B. + Emma E. Cole		6 ~~NE¼ of NW¼~~ Lot 3				33.25																
"		7 NW¼ of NW¼				40																
"		8 ~~SW¼ of NW¼~~ " 4				31.10																
		9 SE¼ of NW¼																				
		10																				
Axel Geo. + Ina L. Wallin		11 NE¼ of SW¼ Lot 5				45																
"		12 NW¼ of SW¼																				
"		13 SW¼ of SW¼				39																
"		14 ~~SE¼ of SW¼~~ " 6				26.95																
		15																				
E. O. Nagel		16 ~~NE¼ of SE¼~~ " 9				42.60																
		17 NW¼ of SE¼																				
Axel Geo. + Ina L. Wallin		18 ~~SW¼ of SE¼~~ " 9				28.75																
"		19 ~~SE¼ of SE¼~~ " 8				39.95																
		20																				
						498.55																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Tax including State Homestead (Dollars cts.)	State Tax on Non-Homestead 7.67 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		28				5.40	1.92		5.52	PAID IN FULL	FEB 10 1948											
2		347				66.04	1.40		67.44	PAID IN FULL	FEB 10 1948											
3													2.50	66.96								
4																						
5		71				13.72	.28		14.00	PAID IN FULL	FEB 10 1948											
6		H 36				6.96			6.96	1st Half Paid	MAY 25 1948											
7		H 45				8.70			8.70	2nd Half Paid	OCT 15 1948											
8		H 171				33.02			33.02	1st Half Paid	MAY 25 1948	12024		24.34		27.85						
9										2nd Half Paid	OCT 15 1948	5867										
10																						
11		H 185				35.72			35.72	2nd Half Paid / 1st Half Paid	OCT 30 1948 / MAY 29 1948											
12																						
13		61				11.78	.24		12.02	1st Half Paid	MAY 29 1948	6250		24.34		32.37						
14		H 88				17.00			17.00	2nd Half Paid	OCT 30 1948 / MAY 29 1948	5500										
15																						
16		H 50				9.66			9.66	PAID IN FULL	MAY 28 1948	6342		9.66								
17																						
18		H 21				4.06			4.06	2nd Half Paid	OCT 30 1948	12558				5.41						
19		H 35				6.76			6.76	1st Half Paid / 2nd Half Paid	MAY 29 1948 / OCT 29 1948	12560		5.41								
20																						
		H 631 / 502 / 1133				118.82	2.04		120.86													

Form ACD Cass County, Minnesota

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Agricultural Tax or No.	Indicate Agricultural Tax or No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	State of Minnesota		1 NE¼ of NE¼	11	140	30			4-4														
	State of Minnesota		2 NW¼ of NE¼																				
	State of Minnesota		3 SW¼ of NE¼																				
	State of Minnesota		4 SE¼ of NE¼																				
			5																				
	State of Minnesota		6 NE¼ of NW¼																				
	State of Minnesota		7 NW¼ of NW¼																				
	State of Minnesota		8 ~~SW¼ of NW¼~~ Lot 1																				
	State of Minnesota		9 SE¼ of NW¼																				
			10																				
	State of Minnesota		11 NE¼ of SW¼																				
	State of Minnesota		12 NW¼ of SW¼																				
	State of Minnesota		13 SW¼ of SW¼																				
	State of Minnesota		14 SE¼ of SW¼																				
			15																				
	State of Minnesota		16 NE¼ of SE¼																				
	State of Minnesota		17 NW¼ of SE¼																				
	State of Minnesota		18 SW¼ of SE¼																				
	Willis E. & Catherine L. Johnstone		19 SE¼ of SE¼				40																
			20																				

Cass County, Minnesota, for Taxes for the Year 1947.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax Including State Homestead ... Mills	State Tax on Non-Homestead 40 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent as First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1															
2											2															
3											3															
4											4															
5											5															
6											6															
7											7															
8											8															
9											9															
10											10															
11											11															
12											12															
13											13															
14											14															
15											15															
16											16															
17											17															
18											18	~~1st Half Paid~~	~~JAN~~	~~1~~	~~1948~~	~~1958~~		~~2334~~		Transferred to 15 q 85 Sec 11-140-31 Hiram Twp					1256 ~~77~~	
19	SOLD FOR TAXES	84					16 22	24		1656	19	Posted in error by clerk of office to wrong description														
20											20															
		84					$16 22	24		1656																

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land (Acres)	(100ths)	No. School District	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)	Remarks
		1 NE¼ of NE¼	12	140	30																	
		2 NW¼ of NE¼																				
		3 SW¼ of NE¼																				
		4 SE¼ of NE¼																				
Marvin V. Baker		5 Lot 1 (Beg. Thence S 1 rod, thence E 1 rod, thence N 1 rod, thence W 1 rod to the point of beginning, Lot 3 of Section 12-140-30)					4.1															(now Cygnus Point)
		6 NE¼ of NW¼																				
A.R. Maeser		7 ~~NW¼ of NW¼~~ Lot 2					14.25															
State of Minnesota		8 ~~SW¼ of NW¼~~ " 3																				
Emma Spencer		9 ~~SE¼ of NW¼~~ " 4					19.95															(Lot 10 Cygnus Point)
Norman H + Ruth L Pengstrom, Jr		10 (A tract of land in Lot 4, which lies S of a line drawn from the S W corner of the NE¼ of the NW¼ of Sec 7-140-29 to the NW corner of the SE¼ of the NW¼ of Sec 7-140-29)																				
		11 NE¼ of SW¼																				
John O. Swanson		12 ~~NW¼ of SW¼~~ " 5					47.25															
Clarence + Evelyn Allaman		13 SW¼ of SW¼					40															
Adrian Gordon Merritt		14 ~~SE¼ of SW¼~~ " 6					29.25															
		15																				
		16 NE¼ of SE¼																				
		17 NW¼ of SE¼																				
		18 SW¼ of SE¼																				
		19 SE¼ of SE¼																				
		20																				
							149.85															

Cass County, Minnesota, for Taxes for the Year 1947.

Validations by School Districts as Localized by Department of Taxation

	Sold for Taxes	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 4.2 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1											1													
2											2													
3											3													
4											4													
5		164					31 68	66		32 34	5	PAID IN FULL	JAN 14 1948	145	32 34									
6											6													
7	SOLD FOR TAXES	21					4 06	08		4 14	7											4 14		
8											8	2nd Half Paid	OCT 30 1947	13103		8 38		8 38						
9		85					16 42	34		16 76	9	1st Half Paid	JUN 29 1948	9126										
10											10													
11											11													
12	SOLD FOR TAXES	96					18 54	40		18 94	12	2nd Half Paid	OCT 8 1948	16942		9 28		9 28				18 94		
13		4 34					6 56			6 56	13	1st Half Paid	JUN 1 1948	6832										
14		85					16 42	34		16 76	14	PAID IN FULL	APR 15 1948	4437		16 76								
15											15													
16											16													
17											17													
18											18													
19											19													
20											20													
		4 34 / 85 / 4 85					93 68	1 87		95 50														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4-CD

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec or Lot	Twp of Block	Rng	Number of Acres of Land: Acres	Mills	No. School District	Information Required by Law	Information Required by Law	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $1,000 20% (Dollars)	Rural: Over $1,000 and Not More than $2,000 33⅓% (Dollars)	All Other: Homestead Up to $1,000 25% (Dollars)	All Other: Over $1,000 Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		1 NE¼ of NE¼	13	140	30			4M														
		2 NW¼ of NE¼																				
		3 SW¼ of NE¼																				
		4 SE¼ of NE¼																				
		5																				
Marriss H. Damp		6 ~~NE¼ of NW¼~~ Lot 1				23	50															
State of Minnesota	Clerge Allen Allyman	7 NW¼ of NW¼																				
~~H. L. Gordon~~	Clarence Alleman	8 SW¼ of NW¼				40																
A. M. Schmidt		9 ~~SE¼ of NW¼~~ " 2				41	30															
		10																				
~~Hylda Kahn~~	Dorothy E Flemming	11 NE¼ of SW¼				40																
Wm. Donaldson		12 NW¼ of SW¼				40																
"		13 SW¼ of SW¼				40																
Geo. W. Duncan		14 SE¼ of SW¼				40																
		15																				
~~Emma A. Firestone~~	Wagner Weeks	16 ~~NE¼ of SE¼~~ Lot 4				47	30															
		17 NW¼ of SE¼ " 3				51	85															
		18 SW¼ of SE¼																				
		19 SE¼ of SE¼				40																
		20																				
						403	5															

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. Rate Mills	Dollars	District No. Rate Mills	Dollars	District No. Rate Mills	Dollars	District No. Rate Mills	Dollars	District No. Rate Mills	Dollars	Tax Including State Homestead Mills $ cts.	State Tax on Non-Homestead 4.27 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.
1														
2														
3														
4														
5														
6	Clerge Allen Allyman	87									15 84	34		16 18
7														
8		H 127									23 56			23 56
9		135									26 08	54		26 62
10														
11		H 47									8 12			8 12
12	SOLD FOR TAXES	H 55									10 62			10 62
13	SOLD FOR TAXES	H 80									15 44			15 44
14		74									14 30	30		14 60
15														
16		94									18 16	38		18 54
17		95									18 34	38		18 72
18														
19		56									10 82	22		11 04
20														
		H 277 536 835									161 28	3 16		163 44

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 $ cts.	June Settlement 1948 $ cts.	Penalty $ cts.	November Settlement 1948 $ cts.	Penalty $ cts.	Collections to First Monday in January 1949 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1949 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1													
2													
3													
4													
5													
6	PAID IN FULL	MAY 25 1948	5586		16 18								
7													
8	2nd Half Paid	JUN 22 1948	7007		11 78								2nd half due 11.77
9	2nd Half Paid	JUN 1 1948	7485		11 78								
10	Balance Paid	JAN 26 1948	1075	25 38									
11	Balance Paid	MAR -5 1948	3016	1 24									
12													
13	PAID IN FULL	MAY 27 1948	5584		8 12						10 62		
14											15 44		
15	PAID IN FULL	MAY 25 1948	5582		14 60								
16													
17	PAID IN FULL	FEB -6 1948											
18	PAID IN FULL	FEB -6 1948											
19	PAID IN FULL	FEB -6 1948	996	48 20									
20													
					163 44								

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4,C1P—Pellett-Lewis Company, Minneapolis

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Units	No. School District	Indicate Homestead Tax by a Check	Indicate Ag'l and Tax by a Check	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Type and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value on Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Clarence + Evelyn Alleman		1 NE¼ of NE¼	04	140	30	40		2en														
State of Minnesota		2 NW¼ of NE¼																				
State of Minnesota		3 SW¼ of NE¼																				
~~K. S. Forbes~~ Clarence Alleman		4 SE¼ of NE¼				40																
		5																				
State of Minnesota		6 NE¼ of NW¼																				
		7 NW¼ of NW¼																				
State of Minnesota		8 ~~SW¼ of NW¼~~ Lot 1																				
Wilbert + Mavis Bakeberg		9 ~~SE¼ of NW¼~~ " 2				39																
		10																				
" "		11 ~~NE¼ of SW¼~~ " 3				29	75															
J. A. Cline		12 ~~NW¼ of SW¼~~ " 4				26																
" "		13 SW¼ of SW¼				40																
Wilbert + Mavis Bakeberg		14 SE¼ of SW¼				40																
		15																				
Wm. Donaldson		16 NE¼ of SE¼				40																
J. A. Cline / Wilbert Cline		17 NW¼ of SE¼				40																
Thompson Lumber Co.		18 SW¼ of SE¼				40																
Wm. Donaldson		19 SE¼ of SE¼				40																
		20																				
						444	75															

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 34					656			656	1	2nd Half Paid / 1st Half Paid	OCT 18 1948 / JUN 1 1948	1197 / 6432		328		328							
2											2														
3											3														
4		H 34					656			656	4	1st Half Paid / 2nd Half Paid	JUN 1 1949 / JUN 22 1949	6432 / 9087		328 / 328									
5											5														
6											6														
7											7														
8											8														
9	SOLD FOR TAXES	H 34					656			656	9													656	
10											10														
11	SOLD FOR TAXES	H 34					656			656	11													656	
12		H 21					406			406	12	PAID IN FULL	JUN 18 1948	5288											
13		H 76					1468			1468	13	PAID IN FULL	JUN 18 1948			1468									
14	SOLD FOR TAXES	H 84					1622			1622	14													1622	
15											15														
16	SOLD FOR TAXES	H 57					1100			1100	16													1100	
17		75					1448	30		1448	17	PAID IN FULL	JUL 15 1948												
18		75					1448	30		1448	18	PAID IN FULL	JUL 15 1948	10822		2896									
19	SOLD FOR TAXES	H 227					4384			4384	19													4384	
20											20														
		H 601 / 150 / 751					14500	60		14560															

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

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax as Yes or No	Indicate Application Tax as Yes or No	True and Full Valuations: Land Exclusive of Structures Other Than Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Type and Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Richard + Clara Acre		NE¼ of NE¼	15	140	30	40		Un														
2	State of Minnesota		NW¼ of NE¼																				
3	Richard + Clara Acre		SW¼ of NE¼				40																
4	"		~~SE¼ of NE¼~~ Lot 7				38	60															
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	State of Minnesota		NW¼ of NW¼																				
8	H.H. + E.B. Cantonwine		SW¼ of NW¼				40																
9	"		SE¼ of NW¼				40																
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	Harold S. + Fannye A. Reed		NW¼ of SW¼				40																
13	"		SW¼ of SW¼				40																
14	"		SE¼ of SW¼				40																
15																							
16	Richard + Clara Acre		~~NE¼ of SE¼~~ Lot 2				36	50															
17	"		NW¼ of SE¼				40																
18	Clifford + Sally Thorpe		SW¼ of SE¼				40																
19	Gerald + Hazel Sypke		SE¼ of SE¼				40																
20																							
							472	10															

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 72.1 Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Tax Including State Homestead Mills	State Tax on Non-Homestead 4.2 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1945	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 34					656			6 56	PAID IN FULL	APR 2 1948	5002		6 56									
2																								
3		H 34					656			6 56	PAID IN FULL	APR 2 1948	5002		14 63									
4		H 47					812			8 12	PAID IN FULL	APR 2 1948												
5																								
6																								
7																								
8		H 91					1958			1958	1st Half Paid 2nd Half Paid	JUN 1 1948 OCT 30 1948	1958		1227		1227							
9		H 36					696			6 96	1st Half Paid 2nd Half Paid	JUN 1 1948 OCT 30 1948	2459											
10																								
11																								
12		H 34					656			6 56	PAID IN FULL	OCT 23 1948												
13		H 146					2820			2820	PAID IN FULL	OCT 2 1948	1256				4346	152						
14		H 45					870			8 70	PAID IN FULL	OCT 23 1948												
15																								
16		H 110					2124			21 24	PAID IN FULL	APR 2 1948	5002		21 24									
17		H 36					696			6 96	PAID IN FULL	APR 2 1948	5002		6 96									
18		H 79					1526			15 26	PAID IN FULL	FEB 26 1948	1981	4526										
19		H 90					1738			17 38	PAID IN FULL	JUN 29 1948	9142		17 38									
20																								
		H 777					15008			150 08														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Reg.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead by a +	Indicate Agricultural by a a	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Valuation Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	State of Minnesota		NE¼ of NE¼				16	140	30														
2	State of Minnesota		~~NW¼ of NE¼~~ Lot 1																				
3			SW¼ of NE¼																				
4	State of Minnesota		SE¼ of NE¼																				
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	State of Minnesota		~~NW¼ of NW¼~~ Lot 3																				
8	State of Minnesota		~~SW¼ of NW¼~~ " 4																				
9			~~SE¼ of NW¼~~ " 2																				
10																							
11	Mike Buckley		NE¼ of SW¼				40																
12	Alta R. Miell		~~NW¼ of SW¼~~ " 5				39	75															
	"		lies S. of the W. 627' which																				
13	"		SW¼ of SW¼ lies S. of the C.G.R.																				
14			SE¼ of SW¼ all that part of the W. 627' of				40																
15	David + Joyce Rideout		SW¼ of SW¼ lying S. of C.G.R.				3																
	Lucal + Rose Woodruff	Leo Kenyon + Mary A.																					
16			NE¼ of SE¼				40																
17	State of Minnesota		NW¼ of SE¼																				
18	Oral Zaffke	Audrey Price	SW¼ of SE¼				40																
	State of Minnesota																						
19			SE¼ of SE¼																				
20																							
							239	75															

	SOLD FOR TAXES	VARIATIONS BY SCHOOL DISTRICTS AS FORMULIZED BY DEPARTMENT OF TAXATION: District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	Tax including State Homestead Mills ($ cts.)	State Tax on Non-Homestead 2.6 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11			80					10 44	32		10 76	11	Part Paid	MAY 20 1948	5221		1502							74	Bal. Book # 74
12			84					16 22	34		16 56	12	2nd Half Paid / 1st Half Paid	SEP - 8 1948 / MAY 28 1948											
13			71					13 72	28		14 00	13	2nd Half Paid / 1st Half Paid	SEP - 8 1948 / MAY 28 1948	11255 / 5706		2356		2356						
14			84					16 22	34		16 56	14	[illegible] / 1st Half Paid	SEP - 8 1948 / MAY 28 1948											
15		# 38						7 34			7 34	15	2nd Half Paid / 1st Half Paid	OCT 21 1948 / MAY 18 1948	850 / 5202		367		367						
16			56					10 82	22		11 04	16	PAID IN FULL	JAN 2 1948	336	11 04									
17												17													
18			64					12 36	26		12 62	18	PAID IN FULL	APR 27 1948	4776		1262								
19												19													
20												20													
		# 38						92 17	176		93 88														
		439																							
		477																							

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead by a Check	Indicate Agricultural Land by a Check	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Geo. E. Smedberg		1 NE¼ of NE¼	17	140	30	40																
Esther Ruth Brennan		2 NW¼ of NE¼				37	27															
~~Margaret + Josephine Connor Young~~		3 SW¼ of NE¼				31	95															
Geo. E. Smedberg		4 SE¼ of NE¼				40																
		5																				
Esther Ruth Brennan		6 NE¼ of NW¼				40	36															
Wm. Dreffer		7 NW¼ of NW¼				40																
~~Frank + Jennie M. Ball~~		8 SW¼ of NW¼				25	58															
~~Margaret + Josephine Connor Young~~		9 SE¼ of NW¼				31	12															
		10																				
Roy J. Quick		11 NE¼ of SW¼				30	35															
Frank + Jennie M. Ball		12 NW¼ of SW¼				22	83															
" " "		13 SW¼ of SW¼				36	85															
~~LeRoy + Elizabeth R. Quick~~		14 SE¼ of SW¼				38	21															
		15																				
Robert L. Suppan		16 NE¼ of SE¼				36	52															
Roy J. Quick		17 NW¼ of SE¼				39	15															
John + Horace Hatheway		18 SW¼ of SE¼				40																
		19 SE¼ of SE¼				40																
		20																				
						596	17															

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	District No. 1 Dollars	District No. 2 Dollars	District No. 3 Dollars	District No. 4 Dollars	District No. 5 Dollars	District No. 6 Dollars	Total Including State Homestead Mills $ cts.	State Tax on Non-Homestead 2.07 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 $ cts.	June Settlement 1948 $ cts.	Penalty $ cts.	November Settlement 1948 $ cts.	Penalty $ cts.	Collections to First Monday in January 1949 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1949 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1		H 34						656			6 56	2nd Half Paid / 1st Half Paid	OCT - 7 1948 / MAY 20 1948	11797 / 5345		3 28		3 28				11 04	
2	SOLD FOR TAXES	56						1082	22		11 04													
3	SOLD FOR TAXES	H 45						870			8 70	PAID IN FULL	FEB 14 1948	766	8 70									
4		H 111						2144			21 44	1st Half Paid / 2nd Half Paid	MAY 20 1948 / OCT - 7 1948	5345 / 11797		10 72		10 72						
5																								
6	SOLD FOR TAXES	117						2168	46		22 08											22 08		
7		H 34						656			6 56	2nd Half Paid	Oct. 27 1948	12527									6 56	J 722
8		H 21						406			4 06	1st Half Paid	MAY 29 1948	6845		2 03		2 03						
9	SOLD FOR TAXES	H 160						3090			30 90	PAID IN FULL	FEB 14 1948	766	30 90									
10																								
11		H 109						2264			22 64	1st Half Paid / 2nd Half Paid	JUN 3 1948 / Oct. 27 1948	6826 / 12527		11 32		11 32				11 32	J 1795
12		H 34						656			6 56	1st Half Paid / 2nd Half Paid	MAY 29 1948 / Oct. 27 1948	6845 / 12527		3 28		3 28						
13		H 157						3037			30 37	1st Half Paid	MAY 29 1948	6845		15 16		15 16						
14		H 149						2878			28 78	PAID IN FULL	MAY 13 1948	5115		28 78								
15																								
16		192						3708	78		37 86	PAID IN FULL	AUG 16 1948	7178				37 86	95					
17		H 55						1062			10 62	2nd Half Paid / 1st Half Paid	JUN 3 1948 / OCT 29 1948	6826 / 17173		5 31						5 31	J 584	
18		H 267						5156			51 56	1st Half Paid / 2nd Half Paid	JUN 1 1948 / OCT 29 1948	17173 / 18578		25 78		25 78						
19		H 85						482			4 82	1st Half Paid	JUN 1 1948	6578										
20																								
		H. 1361 / 365 / 1621						31304	146		314 50													

In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Rge	Number of Acres of Land: Acres	100ths	Land Exclusive of Buildings and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Personalty Attached to Real Estate (Dollars)	Total True and Fair Value (Dollars)	Homestead Up to $5,000 20% (Dollars)	Over $5,000 and Non-Homestead 33⅓% (Dollars)	Homestead Up to $5,000 25% (Dollars)	Over $5,000 and Non-Homestead 40% (Dollars)	Machinery Personalty Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
David L. + Merle Peterson		1 NE¼ of NE¼	18	140	30	40	46												
Geo. H. Miell		2 NW¼ of NE¼				40	50												
"		3 SW¼ of NE¼				40	28												
~~Frank + Jennie M. Ball~~		4 SE¼ of NE¼				40	38												
W. J. + Irene Ehlers		5 All E. of Ry of Tract "A"				12													
Eddie P. Pierson		6 NE¼ of NW¼ less Ry				39	06												
Walter C. + Margaret J. Macauley		7 ~~NW¼ of NW¼~~ Lot 2				23	74												
~~Ashley A. Hyde~~		8 ~~SW¼ of NW¼~~ " 3				33	10												
		9 SE¼ of NW¼ less Ry				36	39												
E. R. Forest		10 Tract "D"				1													
John G. Dozier		11 ~~NE¼ of SW¼~~ Tract "E"				1													
Esther M. Wescott		12 ~~NW¼ of SW¼~~ Tract "A" W of Ry				24	04												
Inez Helen ~~Sheldon~~		13 ~~SW¼ of SW¼~~ Lot 5 less 10 acres				25	02												
		14 SE¼ of SW¼																	
H. Leary		15 Tract "C"				10	95												
~~Frank + Jennie M. Ball~~		16 NE¼ of SE¼				40	42												
Alta Miell King		17 NW¼ of SE¼				40	35												
La Verne Nielsen		18 SW¼ of SE¼				40	30												
Geo. H. Miell		19 SE¼ of SE¼				40	43												
E. R. + Effie B. Starkweather		20 Tract "B"				10													
						538	42												

(Continued on next page)

Valuations by School Districts as Equalized by Department of Taxation

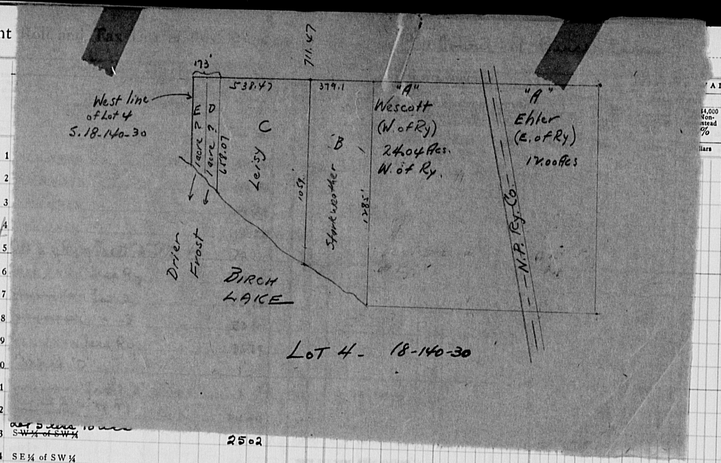
District	District	District	District	District
No. Agency	No.	No.	No.	No.
Rate	Rate	Rate	Rate	Rate
Mills	Mills	Mills	Mills	Mills

Sold for Taxes	Dollars	Dollars	Dollars	Dollars	Dollars	Tax including State Homestead ... Mills (Dollars cts.)	State Tax on Non-Homestead 40 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		4 34				6 56			6 56	1	2nd Half Paid	10 27 1947	6297		3 28		3 28						
											1st Half Paid	MAY 29 1948	6605										
		4 43				8 30			8 30	2	2nd Half Paid	SEP 28 1948	11384										
											1st Half Paid	MAY 28 1948											
		4 47				8 12			8 12	3	2nd Half Paid	SEP - 8 1948	5706		4 06		4 06						
											1st Half Paid	MAY 28 1948											
		4 34				6 56			6 56	4	2nd Half Paid	Oct 27 1947	6297		3 28		3 28						
											1st Half Paid	MAY 29 1948	6605										
		4 99				19 12			19 12	5	PAID IN FULL	MAR 19 1948	4001	19 12									
		56				10 82	22		11 04	6	Part Paid	MAY 28 1948	6297		7 04				6 84	43			
											~~Balance due~~	DEC 1 1948	1371										
		4 78				15 06			15 06	7	PAID IN FULL	MAY 24 1948	5564		15 06								
SOLD FOR TAXES		44				8 88	18		9 06	8	PAID IN FULL	SEP 25 1948	11554				29 05	60					
SOLD FOR TAXES		56				10 82	22		11 04	9	PAID IN FULL	SEP 25 1948											
SOLD FOR TAXES											1st Half Paid	JUL 17 1948	10523		14 50								
		4 15				2 90			2 90	10	[illegible]	[illegible]	[illegible]								1 45		
		24				4 64	10		4 74	11											4 74	5 21	
		64				12 36	26		12 62	12	PAID IN FULL	MAY - 3 1948	[illegible]		12 62								
		4 65				12 56			12 56	13	PAID IN FULL	MAY - 5 1948	4987		12 56								
										14													
											1st Half Paid	JUL 17 1948	10523		11 10						11 10		
SOLD FOR TAXES		4 15				22 20			22 20	15													
		4 34				6 56			6 56	16	2nd Half Paid	Oct 27 1947	6297		3 28		3 28						
											1st Half Paid	MAY 29 1948	6605										
		4 34				6 56			6 56	17	2nd Half Paid	SEP - 6 1948	12761		3 28		3 28						
											1st Half Paid	MAY 28 1948	6206										
SOLD FOR TAXES		4 127				23 56			23 56	18	PAID IN FULL	JUL 26 1948	11043				23 56	41					
											2nd Half Paid	SEP - 8 1948	11364				11 64						
		4 167				31 28			31 28	19	2nd Half Paid	OCT 1 1948	11749		6 64		8 69						
											1st Half Paid	MAY 22 1948	8594										
		4 90				17 38			17 38	20					8 69								
		4 207				234 24	98		235 22														
		4 46																					
		75 13																					

Form 4 CD

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		
David L. + Marie Peterson		1	
Geo. H. Miell		2	
"		3	
Frank + Jennie M. Ball		4	
W.J. + Irene Ehlers		5	
Eddie P. Pierson		6	
Walter C. + Margaret J. Maeser		7	
George A. Spacey		8	
		9	
E.R. Frost		10	
John S. Drier		11	
Esther M. Wiescott		12	
Inez Helen Sheldon		13	SW¼ of SW¼ 25 02
		14	SE¼ of SW¼
H. Lacey		15	Tract "C" 10 95
Frank + Jennie M. Ball		16	NE¼ of SE¼ 40 42
Alta Miell King		17	NW¼ of SE¼ 40 35
La Verne Nielsen		18	SW¼ of SE¼ 40 30
Geo. H. Miell		19	SE¼ of SE¼ 40 43
E.R. + Effie B. Starkweather		20	Tract "B" 10
			583 42

(Continued on next page)



VALUATIONS

14,000 Homestead %	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
Dollars	Dollars	Dollars	Dollars	Dollars

Cass County, Minnesota, for Taxes for the Year 1947.

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4.2 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1		H 34					6 56			6 56	1	2nd Half Paid	August 27 1947	12820				328						
												1st Half Paid	MAY 29 1948	6865		328								
2		H 43					8 30			8 30	2	2nd Half Paid	SEP - 8 1948	12385										
												1st Half Paid	MAY 28 1948	7206										
3		H 47					8 12			8 12	3	2nd Half Paid	SEP - 8 1948	12385				8 21						
												1st Half Paid	MAY 28 1948	7206		8 21								
4		H 34					6 56			6 56	4	2nd Half Paid	August 27 1947	12820				328						
												1st Half Paid	MAY 29 1948	6865		328								
5		H 99					19 12			19 12	5	PAID IN FULL	MAR 19 1948	4001	19 12									
6		56					10 82	22		11 04	6	Part Paid	MAY 26 1948	6337		5 70								
												Balance Paid	OCT 1 1948	12177						5 04	43			
7		H 78					15 06			15 06	7	PAID IN FULL	MAY 24 1948	6564		15 06								
8	SOLD FOR TAXES	46					8 88	18		9 06	8	PAID IN FULL	SEP 25 1948	11554				20 10	60					
9	SOLD FOR TAXES	56					10 82	22		11 04	9	PAID IN FULL	SEP 25 1948											
10	SOLD FOR TAXES	H 15					2 90			2 90	10	1st Half Paid	JUL 17 1948	10553		1 45								
11		24					4 64	10		4 74	11											1 45		
12		64					12 36	26		12 62	12	PAID IN FULL	MAY - 3 1948	6026		12 62						4 74	5 21	
13		H 65					12 56			12 56	13	PAID IN FULL	MAY - 5 1948	4887		12 56								
14											14													
15	SOLD FOR TAXES	H 115					22 20			22 20	15	1st Half Paid	JUL 17 1948	10533		11 10						11 10		
16		H 34					6 56			6 56	16	2nd Half Paid	August 27 1947	12820				328						
												1st Half Paid	MAY 29 1948	6865		328								
17		H 34					6 56			6 56	17	2nd Half Paid	SEP - 8 1948	12385				328						
												1st Half Paid	MAY 28 1948	7206		328								
18	SOLD FOR TAXES	H 127					23 56			23 56	18	PAID IN FULL	JUL 26 1948	10083				23 56	47					
19		H 167					31 28			31 28	19	2nd Half Paid	SEP - 8 1948	12385				15 64						
												1st Half Paid	MAY 28 1948	7206										
20		H 90					17 38			17 38	20	2nd Half Paid	OCT 12 1948	12746		15 64								
												1st Half Paid	MAY 22 1948	6594		8 69		8 69						
		H 267					23 24	88		23 52														
		246																						
		12-13																						

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Indicate Homestead Tax by Ho	Indicate Agricultural Tax by Ag	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Jack N. + Julia B. Kattkoff		10 acs of Lot 5 described as – Beginning at M.C. between Sec's 18 + 19, thence E. 206'; N. 106'; W. 443.7' to lake; thence southerly along the lake to point of beginning	18	140	30	10	24m															
2																							
3																							
4			SE¼ of NE¼																				
5																							
6			NE¼ of NW¼																				
7			NW¼ of NW¼																				
8			SW¼ of NW¼																				
9			SE¼ of NW¼																				
10																							
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																							

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Tax on Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1		H 10					19 70			19 70	Y	PAID IN FULL	MAY 26	1948	5871		19 70 ✓								
2																									
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12																									
13																									
14																									
15																									
16																									
17																									
18																									
19																									
20																									
		H 10					19 70			19 70															

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

Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Inclusive Homestead Tax or No	Inclusive Homestead Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		1 NE¼ of NE¼	19	140	30			Un														
		2 NW¼ of NE¼																				
		3 SW¼ of NE¼																				
		4 SE¼ of NE¼																				
		5																				
		6 NE¼ of NW¼																				
		7 NW¼ of NW¼																				
		8 SW¼ of NW¼																				
		9 SE¼ of NW¼																				
Mrs John Hurd		10 1 ac of SE¼ of SW¼				1																
Everett L. + Evangeline Hurd		11 that part of S. 150' of E 715' of E 324.4' lying E. of T.R.#4 of SE¼ of SW¼				1																
		12 NW¼ of SW¼																				
		13 SW¼ of SW¼																				
James A. + Martie Miell		14 All of Lot 4 + SE¼ of SW¼ less 2 acs.				63																
		15																				
John S. + Rose D. Lothrop		16 NE¼ of SE¼ less NE¼ of NE¼ of SE¼				30																
Archie E. + Marjorie K. Johnson		17 ~~NW¼ of SE¼~~ NE¼ of NE¼ of SE¼				10																
Earl Cravens		8 SW¼ of SE¼ ~~of NW¼~~ less that part lying West of T.R.#371 + North of L.A.R.#5				39																
"		19 SE¼ of SE¼				40																
LaVerne L. Niles		All that part of S½ of SE¼ lying W. line of 20 Hwy #371 + L.A.R.#5				3																
						185																

Sold for Taxes	Valuations by School Districts as Certified by Department of Taxation: District No. / Rate / Mills	Tax in Selling State Homestead 4.0 Mills	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars / Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
						1												
						2												
						3												
						4												
						5												
						6												
						7												
						8												
						9												
	#16	308			308	10 PAID IN FULL JAN 19 1949			505	268								
	#45	570	#		870	11 PAID IN FULL MAR 12 1948			277	170								
						12												
						13												
	#110	2124			2124	14 PAID IN FULL MAY 27 1948			936	2124								
						15												
SOLD FOR TAXES	95	1834	38		1872	16											1872	
~~SOLD FOR TAXES~~	17	328	06		334	17 PAID IN FULL MAY - 3 1948			Com	334								
	#128	2472			2472	18 2nd Half Paid OCT 30 1948 / 1st Half Paid JUN 29 1948			1457 / 1457	1564		154						
	#34	656			656	19 2nd Half Paid OCT 30 1948 / 1st Half Paid JUN 27 1948			1457 / 1457	198								
SOLD FOR TAXES	10	194	04		198	20 PAID IN FULL JUN 23 1948			1437	198								
	H 333 / 123 / 456	8786	48		8834													

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

Form 4 CD (HILLSBY-DAVIS COMPANY, SUPERIOR)

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. of Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead by H	Indicate Agricultural by A	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Fidelity Deposit Co., Maryland		NE¼ of NE¼	20	140	30	40		Ext														
2	~~Carl J.~~ Marion Mutsch	Salome Gillespie	NW¼ of NE¼				40																
3	" "	"	SW¼ of NE¼				40																
4	Fidelity ~~Deposit~~ Co., Maryland		SE¼ of NE¼				40																
5																							
6	John R. & Norma Blank		NE¼ of NW¼				40							100	100								
7	"		NW¼ of NW¼				40																
8	Albert O. Eltho~~n~~		SW¼ of NW¼				40																
	State of Minnesota																						
9			SE¼ of NW¼																				
10																							
	State of Minnesota																						
11			NE¼ of SW¼																				
12	Village of Hackensack		Lease to Cass Co. NW¼ of SW¼						Exempt														
13	Nels Julius, John A. & Eulka Strand		SW¼ of SW¼				40																
14	" " "		~~SE¼ of SW¼~~ Lot 2				38	75															
15	Albert O. & Inga Eltho~~n~~		N. 3 acres of NW¼ of SW¼				30																
	State of Minnesota																						
16			NE¼ of SE¼																				
	State of Minnesota																						
17			NW¼ of SE¼																				
	State of Minnesota																						
18			~~SW¼ of SE¼~~ Lot 1																				
	State of Minnesota																						
19			SE¼ of SE¼																				
20																							
							388	75															

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	Tax Including State Homestead .....Mills	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	Sold for Taxes 56	18 52	22		11 04	1st Half Paid	JUN 1 1948	4578		5 51								
2	# 141	27 22			27 22	PAID IN FULL	JUN 29 1948	5141		27 22								
3	# 34	6 56			6 56	PAID IN FULL	JUN 29 1948											
4	Sold for Taxes 56	10 52	22		11 04											11 04		
5																		
6	# 128	24 72			24 72	2nd Half Paid	OCT 14 1948	5287		12 36		12 36						
7	# 34	6 56			6 56	1st Half Paid	MAY 10 1948	4987										
8	# 34	6 56			6 56	2nd Half Paid 1st Half Paid	OCT 14 1948 MAY 10 1948			6 56								
9						PAID IN FULL	MAY 18 1948	5196										
10																		
11																		
12																		
13	98	18 52	40		19 32	2nd Half Paid 1st Half Paid	OCT 30 1948 MAY 22 1948	5549		15 18		15 18						
14	56	10 52	22		11 04	2nd Half Paid 1st Half Paid	OCT 30 1948 MAY 22 1948	2451										
15	# 8	1 54			1 54	PAID IN FULL	MAY 18 1948	5197		1 54								
16																		
17																		
18																		
19																		
20																		
	# 379 227 645	124 54	1 06		125 60													

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Indicate Resources Tax No.	Indicate Non-Resident Tax No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value to Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
~~John Henry + Ruth M. Remes~~																				
~~Robert H. + Lois L. McCall~~		1 ~~NE¼ of NE¼~~ Lot 1	21	140	30	13														
State of Minnesota		2 ~~NW¼ of NE¼~~ " 2																		
~~Wm. Harvey, Thos. Stanley + Robert Christie Hanson~~		3 ~~SW¼ of NE¼~~ " 3				28 40														
		4 SE¼ of NE¼																		
		5																		
David M. + Joyce Rideout		6 NE¼ of NW¼				40														
John + Grace Hathaway		7 NW¼ of NW¼				40														
~~Mortgage to Richardson & Julia Jensen~~																				
~~Oscar B. Paterson~~		8 SW¼ of NW¼				40														
August + Elsie Finke		9 ~~SE¼ of NW¼~~ Lot 5				32 50														
		10																		
		11 NE¼ of SW¼																		
~~Mortgage to Wm. Cook~~																				
John J. + Julia G. Barbeau		12 NW¼ of SW¼ or 7½ of Lot 6				12 50														
~~State of Minnesota~~	~~Lucille Frederick~~	13 ~~SW¼ of SW¼~~ Lot 7																		
		14 SE¼ of SW¼																		
~~Mortgage to Richardson~~																				
John J. Barbeau		15 S½ of Lot 6				12 50														
Homer + Ola Clonkey		16 ~~NE¼ of SE¼~~ Lot 4				10 90														
		17 NW¼ of SE¼																		
		18 SW¼ of SE¼																		
		19 SE¼ of SE¼																		
		20																		
						229 80														

Valuations by School Districts as Equalized by Department of Taxation: Assessed Value

Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 4.87 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent as First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	H 47					8 12			8 12											8 12	J 393	
2																						
3	57					10 04	22		10 26	PAID IN FULL	MAR 18 1948	3820	10 26									
4																						
5																						
6	56					10 82	22		11 04	2nd Half Paid	OCT 21 1948	3217		5 52		5 52						
										1st Half Paid	MAY 18 1948	3820				4 43						
7	H 50					9 66			9 66	2nd Half Paid	OCT 29 1945	1753		4 83								
										1st Half Paid	JUN 1 1946	2078										
8	56					10 82	22		11 04											11 04	J 1214	
										2nd Half Paid	OCT 26 1948	4217										
9	H 150					28 96			28 96	1st Half Paid	JUN 14 1948	4467		14 48		14 48						
10																						
11																						
12	H 123					23 76			23 76											23 76	J 2614	
13																						
14																						
15	H 14					2 70			2 70											2 70	J 297	
16	81					15 64	32		15 96	PAID IN FULL	JAN 23 1949	416	15 96									
17																						
18																						
19																						
20																						
	H 379					120 57	98		121 50													
	245																					
	624																					

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead Tax by Yes	Indicate Homestead Tax by No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Gerald + Hazel Lyons		~~NE¼ of NE¼~~ Lot 1	22	140	30	56.25	44															
2	Harold + Emma Cole		NW¼ of NE¼				40																
3	"		~~NW¼ of NE¼~~ " 2				39.65																
4			SE¼ of NE¼																				
5																							
6	Robert D. + Lois L. McCall		NE¼ of NW¼				40																
7			~~NW¼ of NW¼~~ Lot 10				39.95																
8	State of Minnesota		~~SW¼ of NW¼~~ " 9																				
9	Robert D. + Lois L. McCall		SE¼ of NW¼				40																
10																							
11	Edmund C. + Mathilda Thomas		~~NE¼ of SW¼~~ Lot 7 less 15 acres				27.80																
12			~~NW¼ of SW¼~~ Lot 8 less 1½ acres				3.00																
13			SW¼ of SW¼																				
14	Clarence C. Langeson		~~SE¼ of SW¼~~ Lot 6				33.75																
15																							
16	D. R. Zaffke		~~NE¼ of SE¼~~ Lot 5				50.50																
17	"		~~NW¼ of SE¼~~ " 3				27.50																
18			~~SW¼ of SE¼~~ " 4				25.80																
19	Paul Koch		~~SE¼ of SE¼~~ 1.5 acres of Lot 8				~~1.5~~																
20			13.5 acres of Lot 8				13.50																

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax Including State Homestead ... Mills	State Tax on Non-Homestead 4.07 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 135					26.08			26.08	✓	PAID IN FULL	JUN 29 1948	9142		26.08								
2		168					32.44	6.8		33.12	✓	1st Half Paid	MAY 25 1948	15283		KEEP		23.65						
3		75					14.48	3.0		14.78	✓	1st Half Paid	OCT 15 1948	15857										
4											3	2nd Half Paid	MAY 25 1948											
5											4													
6		H 34					6.56			6.56	5													
7		H 34					6.56			6.56	6												6.56	8.72
8											7												6.56	8.72
9		H 34					6.56			6.56	8													
10											9												6.56	8.72
11		54					10.42	22		10.64	10													
12		5					96	02		98	11	PAID IN FULL	FEB - 2 1948	1123	1.62									
13											12	PAID IN FULL	FEB - 2 1948											
14		94					18.16	38		18.54	13													
15											14	PAID IN FULL	MAR 29 1948	2213		18.54								
16		H 47					8.12			8.12	15													
17		H 24					4.64			4.64	16	1st Half Paid	FEB - 5 1948										4.06	4.47
18		H 104					20.08			20.08	17	1st Half Paid	FEB - 5 1948	7216	16.45								2.32	2.55
19		Pay on line 18									18	1st Half Paid	FEB - 5 1948										10.04	11.04
20		24					4.64	10		4.74	19													
		H 24					4.64			4.64	20	PAID IN FULL	FEB - 5 1948	7215	9.38									
		H 1337					164.34	1.70		166.04	21	PAID IN FULL	FEB - 5 1948											

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

Form 61 CD WILLIS-SUPE COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land (Acres)	(100ths)	No. School District	Inclusion Approximate Total Tax on Tract	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value of Property by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Gerald + Hazel Sykes		1 ~~NE¼ of NE¼~~ Lot 1	22	140	30	56.25	44														
Harold + Emma Cole		2 NW¼ of NE¼				40															
"		3 ~~SW¼ of NE¼~~ " 2				39.65															
		4 SE¼ of NE¼																			
		5																			
John Sullivan + Phillip H. Morris																					
Robert D. + Lois L. McCall		6 NE¼ of NW¼				40															
		7 ~~NW¼ of NW¼~~ Lot 10				39.95															
State of Minnesota		8 ~~SW¼ of NW¼~~ " 9																			
John Sullivan + Phillip H. Morris																					
Robert D. + Lois L. McCall		9 SE¼ of NW¼				40															
		10																			
Edmund C. + Mathilda Thomas		11 ~~NE¼ of SW¼~~ Lot 7 less 1 acre				27.80															
Frederick Brown		12 ~~NW¼ of SW¼~~ Lot 8 less 1½ acre				3.00															
		13 SW¼ of SW¼																			
Clarence C. Langeson		14 ~~SE¼ of SW¼~~ Lot 6				33.75															
		15																			
D. R. Zeffke		16 ~~NE¼ of SE¼~~ Lot 5				50.50															
"		17 ~~NW¼ of SE¼~~ " 3				27.50															
"		18 ~~SW¼ of SE¼~~ " 4				25.80															
Elizabeth Johnson		19 ~~vacancy Lot 8~~ ~~SE¼ of SW¼~~ 15 acs of Lot 8				~~15~~ 15															
Paul Koch		20 13.5 acs of Lot 8				13.50															
Paul Koch		Pt. 400 ft of Lot 7				4.50															

Valuations by School Districts as Equalized by the Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

Sold for Taxes	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Tax Including State Homestead (Dollars $ cts.)	State Tax on Non-Homestead 4.07 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	H 135						26 08			26 08	1	PAID IN FULL	JUN 29 1948	9142		26 08								
2	168						32 44	68		33 12	2	1st Half Paid	MAY 25 1948	9139		16 56		23 76						
												2nd Half Paid	OCT 15 1948	9587										
												1st Half Paid	MAY 25 1948											
3	75						14 48	30		14 78	3	2nd Half Paid	OCT 15 1948											
4											4													
5											5													
6	H 34						6 56			6 56	6											6 56	8 72	
7	H 34						6 56			6 56	7											6 56	8 72	
8											8													
9	H 34						6 56			6 56	9											6 56	8 72	
10											10													
11	54						10 42	22		10 64	11	PAID IN FULL	FEB - 2 1948	1173		11 62								
12	5						96	02		98	12	PAID IN FULL	FEB - 2 1948											
13											13													
14	94						18 16	38		18 54	14	PAID IN FULL	MAR 29 1948	9811		18 54								
15											15													
16	H 47						8 12			8 12	16	1st Half Paid	FEB - 5 1948									4 06	8 47	
17	H 24						4 64			4 64	17	1st Half Paid	FEB - 5 1948	1216		16 42						2 32	8 25	
18	H 104						20 08			20 08	18	1st Half Paid	FEB - 5 1948									10 04	8 104	
19	Page or Line 17										19													
20	24						4 64	10		4 74	20	PAID IN FULL	FEB - 5 1948	1214		9 38								
	H 24						4 64			4 64		PAID IN FULL	FEB - 5 1948											
	H 1																							
	1																							
	1						164 34	1 70		166 04														

Arthur B. Holst

Mary Bergum

Ruth Vold

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

(Form CD)

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	Sch. District	Indicate Resident Taxpayer by Yes or No	Indicate Agricultural Property by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~Federal Farm Mtg. Corp.~~	Eugene Kahl	NE¼ of NE¼	23	140	30	40		2m														
2	Gerald H. Sychee		NW¼ of NE¼				40																
3	State of Minnesota		SW¼ of NE¼																				
4	~~Federal Farm Mtg. Corp.~~	Eugene Kahl	SE¼ of NE¼				40																
5																							
6	Gerald H. Sychee		NE¼ of NW¼				40																
7	"		~~SW¼ of NW¼~~ Lot 1				37.75																
8	State of Minnesota		~~SW¼ of NW¼~~ " 2																				
9	August John Magee		SE¼ of NW¼				40																
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	State of Minnesota	E. B. Sullivan	NW¼ of SW¼																				
13	~~State of Minnesota~~	E. B. Sullivan	SW¼ of SW¼																				
14	State of Minnesota		SE¼ of SW¼																				
15																							
16	~~Federal Farm Mtg. Corp.~~	Eugene Kahl	NE¼ of SE¼				40																
17	State of Minnesota		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	~~Federal Farm Mtg. Corp.~~	Eugene Kahl	SE¼ of SE¼ less 2rd Easement				39																
20	State of Minnesota		Beg. 2rd 6 rd N x 218 rds 2rd 6 rd W x 218 rds to Beg. Sub Easement of SE¼ of SE¼																				
							316	75															

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. Agri Rate Mills	District No. Rural Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Tax Including Sinking Homestead Mills	State Tax on Non-Homestead Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		4 56					10 82			10 82	1 PAID IN FULL	OCT 22 1948	17305				10 82	38					
2		4 34					6 56			6 56	2 PAID IN FULL	JUN 29 1948	91422		6 56								
3											3												
4		4 34					6 56			6 56	4 PAID IN FULL	OCT 22 1948	17305				6 56	23					
5											5												
6		4 50					9 66			2 66	6 PAID IN FULL	JUN 29 1948	91422		16 22								
7		4 34					6 56			6 56	7 PAID IN FULL	JUN 29 1948											
8											8												
9		5 6					10 82	22		11 04	9 PAID IN FULL	FEB 13 1948	181	1 04									
10											10												
11											11												
12											12												
13											13												
14											14												
15											15												
16		4 42					8 12			8 12	16 PAID IN FULL	OCT 22 1948	23				8 12	29					
17											17												
18											18												
19		4 67					12 94			12 94	19 PAID IN FULL	OCT 22 1948	12305				12 94	48					
20											20												
		4 727					7204	22		7226													
		573																					

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land (Acres)	(100ths)	No. School District	Indicates Homestead Tax Exemption	Indicates Agricultural Tax Exemption	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	~~Mary A. Krassin~~	Clarence W. + Eva C. Harvey	NE¼ of NE¼	24	140	30	40																
2	Dolores + Gus A. Holmberg		NW¼ of NE¼				40																
3			SW¼ of NE¼				40																
4	~~Mary A. Krassin~~	Clarence W. + Eva C. Harvey	SE¼ of NE¼				40																
5																							
6	Geo. W. Duncan		NE¼ of NW¼				40																
7	~~Arthur H. Landeck~~	Eugene Kahl	NW¼ of NW¼				40																
8	"	"	SW¼ of NW¼				40																
9	Dolores Harriet Holmberg		SE¼ of NW¼				40																
10																							
11	"		NE¼ of SW¼				40																
12	~~Arthur H. Landeck~~	Eugene Kahl	NW¼ of SW¼				40																
13	"	"	SW¼ of SW¼				40																
14	Dolores Harriet Holmberg		SE¼ of SW¼				40																
15																							
16	~~Mary A. Krassin~~	Clarence W. + Eva C. Harvey	NE¼ of SE¼				40																
17	Dolores + Gus A. Holmberg		NW¼ of SE¼				40																
18	Dolores Harriet Holmberg		SW¼ of SE¼ less 2 acc.				38																
19	Frances + John Brown		SE¼ of SE¼				40																
20																							
							638																

Validations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	Tax including State Homestead Mills ($ cts.)	State Tax on Non-Homestead 4.2 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		56						10 82	22		11 04	PAID IN FULL	NOV 18 1948	13534						11 04	33			
2	SOLD FOR TAXES	H 34						6 56			6 56	PAID IN FULL	OCT 15 1948	11908				13 12	46					
3	SOLD FOR TAXES	H 34						6 56			6 56	PAID IN FULL	OCT 15 1948											
4		56						10 82	22		11 04	PAID IN FULL	NOV 18 1948	13534						11 04	33			
5																								
6		56						10 82	22		11 04	PAID IN FULL	MAY 25 1948	5572		11 04								
7		H 45						8 70			8 70	PAID IN FULL	OCT 22 1948					17 40	53					
8		H 34						6 56			6 56	PAID IN FULL	OCT 22 1948	11908										
9	SOLD FOR TAXES	H 137						26 44			26 44	PAID IN FULL	OCT 15 1948	11908				26 44	94					
10																								
11	SOLD FOR TAXES	H 34						6 56			6 56	PAID IN FULL	OCT 15 1948	11908				13 12	23					
12		H 134						25 88			25 88	PAID IN FULL	OCT 22 1948	11908				38 82	134					
13		H 64						12 36			12 36	PAID IN FULL	OCT 22 1948											
14	SOLD FOR TAXES	H 34						6 56			6 56	PAID IN FULL	OCT 15 1948	11908				13 12	23					
15																								
16		56						10 82	22		11 04	PAID IN FULL	NOV 18 1948	13534						11 04	33			
17	SOLD FOR TAXES	H 34						6 56			6 56	PAID IN FULL	OCT 15 1948	11908				13 12	46					
18	SOLD FOR TAXES	H 34						6 56			6 56	PAID IN FULL	OCT 15 1948											
19		H 109						21 06			21 06	PAID IN FULL	MAY 27 1948	6312		21 06								
20																								
		H 727 / 951						183 66	88		184 54													

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

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land (Acres / Hdths)	Ind. Sch. Dist. Nbr.	Ind. Sch. Dist. Nbr.	Ind. Sch. Dist. Nbr.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Edwina Gladys Bakeberg Wm. D. & Bernice A. Kenler		NE¼ of NE¼	25	140	30	40	4n														
2	" Wm. D. & Bernice A. Kenler		NW¼ of NE¼				40															
3	Lawrence Johnson		SW¼ of NE¼				40															
4	"		SE¼ of NE¼				40															
5																						
6	Irene Ellen + Kenneth William Ibing		NE¼ of NW¼				40															
7	"		NW¼ of NW¼				40															
8	"		SW¼ of NW¼				40															
9	"		SE¼ of NW¼				40															
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	State of Minnesota		NW¼ of SW¼																			
13	State of Minnesota		SW¼ of SW¼																			
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	State of Minnesota		NE¼ of SE¼																			
17	State of Minnesota		NW¼ of SE¼																			
18	State of Minnesota		SW¼ of SE¼																			
19	State of Minnesota		SE¼ of SE¼																			
20																						
							520															

Validations by School Districts as Published by Department of Taxation

Sold for Taxes	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Tax including State Homestead (Mills)	State Tax on Non-Homestead 4.0 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars / Mills	Dollars / Mills	Dollars / Mills	Dollars / Mills	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	H 76				14 68			14 68	2nd Half Paid	NOV 15 1946			10 68				10 68				
2	H 34				6 56			6 56	1st Half Paid	NOV 15 1946	4310										
3	56				10 82	22		11 04	PAID IN FULL	JUL 23 1948	10889				22 05	89					
4	56				10 82	22		11 04	PAID IN FULL	JUL 23 1948											
5																					
6	H 34				6 56			6 56											6 56	8 72	
7	H 71				13 72			13 72											13 72	9 150	
8	H 34				6 56			6 56											6 56	8 72	
9	H 39				7 54			7 54											7 54	8 829	
10	118																				
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
	H 288 / 112 / 400				77 26	44		77 70													

Arthur's Point

Kenneth Hughes

COOK POINT

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Town-ship Tax by Tax	Indicate Village Tax by Tax	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
John Cline	Forward & Ruby Cline																					
~~Cass County~~		1 NE¼ of NE¼				26	140	30														
Wyman L. Britton	Leo Norwood	2 NW¼ of NE¼						40														
"	"	3 SW¼ of NE¼						40														
Ed. J. P. Steede		4 SE¼ of NE¼						40														
Cass Co.		N 417.41' of E 417.41' of NE¼ of NE¼																				
State of Minnesota	Art Revsberg	6 NE¼ of NW¼																				
State of Minnesota	E. B. Sullivan	7 NW¼ of NW¼																				
Stacca Realty Co.		8 SW¼ of NW¼						40														
State of Minnesota		9 SE¼ of NW¼																				
		10																				
State of Minnesota		11 NE¼ of SW¼																				
Northland Grain Dean Co.		12 NW¼ of SW¼						40														
"		13 SW¼ of SW¼						40														
State of Minnesota		14 SE¼ of SW¼																				
		15																				
Ed. J. P. Steede		16 NE¼ of SE¼						40														
Walter J. Guthrie, Executor		17 NW¼ of SE¼						40														
"		18 SW¼ of SE¼						40														
Ed. J. P. Steede		19 SE¼ of SE¼						40														
		20																				
								760														

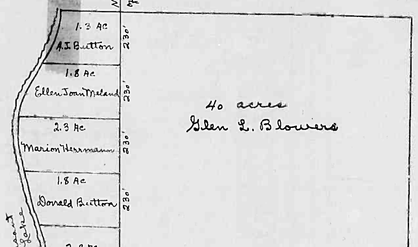
Valuations by School Districts as Equalized by Department of Taxation

Line	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																							
2		H 56					10 52			10 52											10 52	8 420	
3		H 115					23 20			22 20											22 70	8 244	
4	SOLD FOR TAXES	74					14 30	30		14 60											14 60		
5																							
6																							
7																							
8	SOLD FOR TAXES	56					10 52	22		11 04											11 04		
9																							
10																							
11																							
12	SOLD FOR TAXES	56					10 52	22		11 04											11 04		
13	SOLD FOR TAXES	56					10 52	22		11 04											11 04		
14																							
15																							
16	SOLD FOR TAXES	74					14 30	30		14 60											14 60		
17	SOLD FOR TAXES	56					10 52	22		11 04											11 04		
18	SOLD FOR TAXES	56					10 52	22		11 04											11 04		
19		74					14 30	30		14 60											14 60		
20																							
		H 171					13 207	2 60		13 207													
		~~56~~																					
		173																					

Form 4 CD

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED
Eva Swanson	
~~Marjorie Price~~ Josephine Price	
Donald Button	
~~Marjorie Price~~ Josephine Price	
Donald Button	
Clarence Langeson	
Hayes Dumont Button	
Jack L. + Louise E. Cole	
~~Fred Lompscher~~ Fred Swanson	
Marjorie Price Josephine Price	
Malvina Dahlgren	
~~Effie Hetterbach~~ Effie Hetterbach	
~~Ellen Jean Meland~~	
C. L. Friday	
Alice Rose + Edward C. Perry	
C. L. Friday + Harold Keep	

Sketch of Lot 4 - S27-140-32



The acreage of lakeshore tracts is approximate as computed from original survey map.

20

Continued on next page

Birch Lake

ASSESSED VALUATIONS

RURAL		ALL OTHER					
Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. / Rate / Mills	Dollars	District No. / Rate / Mills	Dollars	District No. / Rate / Mills	Dollars	District No. / Rate / Mills	Dollars	Tax including State Homestead ... Mills	State Tax on Non-Homestead 4.07 Mills	SPECIAL TAXES	TOTAL TAXES
										$ cts.	$ cts.	$ cts.	$ cts.
1	SOLD FOR TAXES		105							20 28	42		20 70
2			H 45							8 70			8 70
3	SOLD FOR TAXES		H 70							13 52			13 52
4			H 28							5 40			5 40
5	SOLD FOR TAXES		H 28							5 40			5 40
6				H 79						16 44			16 44
7			27							4 24	08		4 32
8	SOLD FOR TAXES		H 85							16 42			16 42
9			27							4 24	08		4 32
10			H 136							26 26			26 26
11			H 42							8 12			8 12
12													
13													
14			H 204							39 40	-		39 40
15			27							4 24	08		4 32
16	SOLD FOR TAXES		56							10 82	22		11 04
17													
18	~~SOLD FOR TAXES~~		52							10 04	22		10 26
19	SOLD FOR TAXES		56							10 82	22		11 04
20													
			H 637	77						1644			
			335							187 90			
			773	77	1052					204 34	137		205 66

	PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	2nd Half Paid	AUG - 9 1948	1099				435				20 70		
2	1st Half Paid	MAR 5 - 1948	2664	435									
3	1st Half Paid	MAY 28 1948	5960		676						676	744	
	2nd Half Paid	AUG - 9 1948	1099				270						
4	1st Half Paid	MAR 5 - 1948	2664	270							270	297	
5	1st Half Paid	MAY 28 1948	5960		270								
6	PAID IN FULL	MAR 29 1948	4593		1644								
7	PAID IN FULL	APR 21 1948	4593		432								
8	PAID IN FULL	MAR 20 1948	3664	1642									
9	PAID IN FULL	OCT 8 - 1948	1570				432	15					
10	2nd Half Paid	AUG - 9 1948	1099										
	1st Half Paid	MAR 5 - 1948	2664	1313			392						
	Balance Paid Part Paid	OCT - 4 1948	1570										Bal due $3.92
		JUL 14 1948	10308		420								
12													
13	2nd Half Paid	OCT 8 - 1948	1570				1970						
14	1st Half Paid	JUL 14 1948	10309		1970								
15	PAID IN FULL	OCT 30 1948	10456				432	15			11 04		
16													
17													
18	PAID IN FULL	JUN 7 1948	7120		1026						11 04		
19													
20													

Arthur's Point

Kathy Hughes

VIEW POINT

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

Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Information Required as to Tax or Sale	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value at Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Eva Gramm		1 NE¼ of NE¼	27	140	30	40		247													
~~Marjorie Price~~ Josephine Price		2 ~~NW¼ of NE¼~~ Lot 2				39	65														
Donald Button		3 ~~SW¼ of NE¼~~ S½ of Lot 3 - E of ½ Sec. line				20															
~~Marjorie Price~~ Josephine Price		4 SE¼ of NE¼ N½ of				20															
Donald Button		5 S½ of SE¼ of NE¼				20															
Clarence Langeson		6 ~~SW¼ of NW¼~~ Lot 1 less 4 rds x 20 rds 71.20' of Lot 4 lying W. of 71 S				18	50														
Hope Dermont Button		7 ~~NW¼ of NW¼~~ ¼ line 4 rods x 20 rods of Lot 1				1	30														
Jack L. + Lorraine E. Cole		8 ~~SW¼ of NW¼~~ S. 230' of 71.60' of Lot 4 lying W.				5	50														
~~Mollie Jackson C. L. Graves~~		9 ~~SE¼ of NW¼~~ of 71 S ¼ line				2	30														
~~Marjorie Price~~ Josephine Price		10 N½ of Lot 3 S½ of Lot 3 between ½ sec.				16															
Malvina Dahlgren		11 ~~NE¼ of SW¼~~ River Bonser Lake				4															
		12 NW¼ of SW¼																			
		13 SW¼ of SW¼																			
~~Effie Hetterschneiders~~ Hetterschneiders bach.		14 ~~SE¼ of SW¼~~ Lot 5 S 230' of 71.460' of Lot 4 lying				22	25														
Ellen Joan Melland		15 W. of 71 S ¼ line				1	80														
C. L. Friday		16 NE¼ of SE¼				40															
		17 NW¼ of SE¼																			
Alice Rose + Edward C. Perry		18 SW¼ of SE¼ less 1.12 acc.				28															
C. L. Friday + ~~Harold Keep~~		19 SE¼ of SE¼				40															
		20																			
						319	60														

Continued on next page

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	Valuations by School Districts as Certified by Department of Taxation: District No. 247 Rate 61.7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4.07 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)
1	SOLD FOR TAXES	105					20 28	42		20 70
2		H 45					8 70			8 70
3	SOLD FOR TAXES	H 70					13 52			13 52
4		H 28					5 40			5 40
5	SOLD FOR TAXES	H 28					5 40			5 40
6			H 79				16 44			16 44
7		22					4 24	08		4 32
8	SOLD FOR TAXES	H 85					16 42			16 42
9		22					4 24	08		4 32
10		H 136					26 26			26 26
11		H 42					8 12			8 12
12										
13										
14		H 204					39 40	-		39 40
15		22					4 24	08		4 32
16	SOLD FOR TAXES	56					10 82	22		11 04
17										
18	~~SOLD FOR TAXES~~	54					10 04	22		10 26
19	SOLD FOR TAXES	56					10 82	22		11 04
20										
		H 638 / 335	79				1644 / 187 90			
		773	79 - 1054				204 34	637		205 66

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	2nd Half Paid / 1st Half Paid	AUG	- 9	1948 / MAR 5 - 1948	10849 / 2464	435			435	15			20 70		
2	1st Half Paid	MAY	28	1948	5960		676						676	7 44	
3	2nd Half Paid / 1st Half Paid	AUG / MAR 5 - 1948	- 9	1948	10849 / 2664	270			270				270	2 97	
4	1st Half Paid	MAY	28	1948	5960		270								
5	PAID IN FULL	MAR	29	1948	4583										
6	PAID IN FULL	APR	21	1948	4593		43								
7	PAID IN FULL	MAR	20	1948	3644	1642									
8	PAID IN FULL	OCT	8 -	1949	16573				435	15					
9	2nd Half Paid / 1st Half Paid	AUG / MAR 5 - 1948	- 9	1948	10849 / 2664	1313			390						Bal. due 3.92
10	Balance Paid / Part Paid	OCT / JUL	- 4	1948 / 1948	11172 / 10308		420								
11															
12															
13	2nd Half Paid / 1st Half Paid	OCT / JUL	8 -	1949 / 1948	17810 / 10309		1990		1990						
14	PAID IN FULL	OCT	30	1948	10451				435	15			11 04		
15															
16															
17															
18	PAID IN FULL	JUN	7	1948	7120		1026								
19													11 04		
20															

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

Form 4-CO

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Inst. Inter. Land Tax or Sp.	Inst. Inter. Agl. Land Tax or Sp.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $1,000 20% (Dollars)	Rural: Over $1,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $1,000 25% (Dollars)	All Other: Over $1,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Eva Kaep		S½ acc of SW¼ of SE¼ ~~NE¼ of NE¼~~	27	140	30	12	47															
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5	~~Donald Anthony Button~~ E. Wood Peterson		S 230' of 792' of East ½ beginning W of N & S ½ line																				
6			NE¼ of NW¼																				
7			NW¼ of NW¼																				
8			SW¼ of NW¼																				
9	Benjamin E. Nelson		SE¼ of NW¼																				
10	~~Benjamin E. Nelson~~		S 400' of that part of East ½ lying W of N & S ½ line & all that part of East ½ lying E of N & S ½ line				4280																
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																							

Valuations by School Districts as Equalized by Department of Taxation: Agent No. Use; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 7.07 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1	H 58	11 20			11 20	✓	PAID IN FULL	FEB 18 1948	1616	1 20									
2						2													
3						3													
4						4													
5	22	4 24	08		4 32	✓	PAID IN FULL	FEB 10 1948	973	4 32									
6						6													
7						7													
8						8													
9						9													
10	H 116	22 40			22 40	✓	PAID IN FULL	APR 15 1946	[illegible]		22 40								
11						11													
12						12													
13						13													
14						14													
15						15													
16						16													
17						17													
18						18													
19						19													
20						20													
	H 174 / 196	37 84	08		37 92														

Arthur's Forms

Form 2 Series 2198

OPEN VIEW POINT

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

Form 4CD (Allen-Berg Company, Minneapolis)

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Information Concerning Real Estate Tax Sale No.	Information Concerning Personal Tax Sale No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	28	140	30			Un														
2			NW¼ of NE¼																				
3	C.M. Fancher	G.D. Eachus	S. 350' of Lot 4				2																
4	W.C. Arthurs + Martha M. Rahn, ⅔ int.		~~Sec. 4 of NE¼~~ Lots 3 & 4 less Arthurs Point + less S. 350'				11	25															
5																							
6	The Salvation Army		~~NE¼ of NW¼~~ Lot 1				Exempt																
7	State of Minnesota		NW¼ of NW¼																				
8	State of Minnesota		SW¼ of NW¼																				
9	W.A. Lindflore		~~SE¼ of NW¼~~ N½ of Lot 2				19	28															
10	Per Albert + Esther M. Monson	David Wm. Lindquist	S½ of Lot 2				19	27															
11	David Clifford Arthurs + Martha M. Rahn, ⅔ int.		NE¼ of SW¼				40																
12	Louis F. + Violet Benzhofer		NW¼ of SW¼				40																
13	W.J. Benzhofer		SW¼ of SW¼				40																
14	David Clifford Arthurs + Martha M. Rahn, ⅔ int.		~~SE¼ of SW¼~~ Lot 6				39	50															
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18	David Clifford Arthurs + Martha M. Rahn, ⅔ int.		~~SW¼ of SE¼~~ Lot 5 less ~~1.5 acres~~ 11.30 acres to Mr. Bonce				2	45															
19	Nat + Anna Minnesteter		~~SE¼ of SE¼~~ 1.5 acres of Lot 5				1	50															
20	~~Frederick M. + Pearl Kinderman~~		11.30 acres of Lot 5				11	30															
							224	50															

Part of Lot 5, 28-140-30, described as follows:
Beginning at a point 570' South of SW corner of SE¼ of Sec. 28-140-30
thence run north 41 deg. 40' East 246 ft., [illegible]
thence N 55 deg. East 153.7 ft., thence South 60 deg. 45' East 103.3 ft.,
thence due East 97.2 feet, thence South 28 deg. [illegible] East 370.2 feet
thence south 23 deg. 15' East [illegible] ft.
thence South 7 deg. 30' east [illegible] ft.
thence South 75 deg. 30' West 729.2 feet,
thence north along quarter line 738.9 feet to point of beginning.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.87 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1													
2											2													
3		1.4					22.02	46		22.48	3	PAID IN FULL	MAR 23 1948	3764		22.48								
4		147					28.38	60		28.98	4	PAID IN FULL	MAR - 1 1948	217	28.98									
5											5													
6											6													
7											7													
8											8													
9		46					8.88	18		9.06	9	PAID IN FULL	JUL 22 1948	1267				9.06	18					
10		46					8.88	18		9.06	10	1st Half Paid	MAY 29 1948	913		4.53						4.53	8	4.98
11		186					35.97	76		36.68	11	PAID IN FULL	FEB - 6 1948	874	36.68									
12		56					10.82	22		11.04	12	2nd Half Paid	OCT 6 - 1948	1647								11.04	8	12.14
13		56					10.82	22		11.04	13	1st Half Paid	MAY 22 1948	3793		5.52		5.52						
14		186					35.97	76		36.68	14	PAID IN FULL	FEB - 6 1948	874	36.68									
15											15													
16											16													
17											17													
18		24					4.64	10		4.74	18	PAID IN FULL	FEB - 6 1948	874	4.74									
19		296					57.16	120		58.36	19	PAID IN FULL	JAN 21 1948	339	58.36									
20	SOLD FOR TAXES	415					80.14	168		81.82	20	PAID IN FULL	JUN 29 1948	9187		81.82								
		1577					304.58	636		309.94														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Agricultural Parcels	Indicate Agricultural Parcels	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Bert Sirles		NE¼ of NE¼	29	140	30	40	Unn														
2	"		~~NW¼ of NW¼~~ Lot 1				32.75															
3	Edw. J. Knutson	Same	~~SW¼ of NW¼~~ ~~1.94 acs of~~ Lot 2				34															
4	State of Minnesota		SE¼ of NE¼																			
5	Bert Sirles		11¼ acs of Lot 2				11.85															
6			NE¼ of NW¼																			
7	Nels Julius, John A. + Cecilia Strand		~~NW¼ of NW¼~~ Lot 10				23.25															
8	John C. + Laura Kearns		~~SW¼ of NW¼~~ " 9				22.50															
9			SE¼ of NW¼																			
10																						
11	Edw. J. Knutson		~~NE¼ of SW¼~~ " 7				29															
12	John C. + Laura Kearns		~~NW¼ of SW¼~~ " 8				35.75															
13	A. R. + Mattie Ellen Bertzmacher		SW¼ of SW¼				40															
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	State of Minnesota		~~NE¼ of SE¼~~ " 4																			
17	Edw. J. Knutson		~~NW¼ of SE¼~~ " 3				28.50															
18	State of Minnesota		~~SW¼ of SE¼~~ " 6																			
19	State of Minnesota		~~SE¼ of SE¼~~ " 5																			
20																						
							248															

Cass County, Minnesota, for Taxes for the Year 1947.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 4.87 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections in Five Months to January 1949	Penalty	Delinquent on Five Months in January 1949	Total Delinquent Tax and Penalty	Remarks
1		H 36					6.96			6.96	✓ 1	PAID IN FULL MAY 27 1948	5695		3.48 ✓								
2		H 121					23.36			23.36	½ 2	PAID IN FULL MAY 27 1948											
3	[redacted]	47					9.08	20		9.28	3	[illegible]									9.28	J 1021	
4											4												
5		H 15					2.90			2.90	✓ 5	PAID IN FULL MAY 27 1948	5694		2.90 ✓								
6											6												
7		33					6.38	14		6.52	✓ 7	2nd Half Paid OCT 30 1948 / 1st Half Paid MAY 22 1948	12458 / 5499		3.26 ✓		3.26 ✓					
8		42					8.12	18		8.30	✓ 8	PAID IN FULL FEB - 4 1948	5371	8.30									
9											9												
10											10												
11	[redacted]	40					7.72	16		7.88	11	2nd Half Paid OCT 30 1948 / 1st Half Paid MAY 17 1948	12487 / 5381								7.88	J 867	
12		104					20.08	42		20.50	✓ 12	1st Half Paid MAY 27 1948	5700		10.25 ✓		10.25 ✓						
13		H 42					8.12			8.12	13	2nd Half Paid OCT 28 1948	12387		4.06 ✓		4.06 ✓						
14											14												
15											15												
16											16												
17	SOLD FOR TAXES	40					7.72	16		7.88	17										7.88		
18											18												
19											19												
20											20												
		H 314 / 3 6 / 5720					100.44	126		101.70													

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD

	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	Non-School District	Inclusive Homestead Tax or No	Inclusive Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	John & Laura Kearns		NE¼ of NE¼	30	140	30	40		Un														
2	Earl Craven		NW¼ of NE¼				40																
3	"		SW¼ of NE¼ less 3½ ac to Village				35																
4	John & Laura Kearns		SE¼ of NE¼				41.25																
5	A. R. Fritzgmacher		3/4 ac of S 660' of 76				75																
6	Melvin Hallett		NE¼ of NW¼ less 3.03 ac By R+Hwy				36.97																
7	"		NW¼ of NW¼				35.04																
8			SW¼ of NW¼				35.13																
9	Robert M. Gass ~~Ralph H. Gass~~ & Margaret M. Gass		SE¼ of NW¼				40																
10																							
11	"		NE¼ of SW¼				40																
12	Melvin Hallett		NW¼ of SW¼				35.23																
13	Kyle L. Matteson		SW¼ of SW¼				35.33																
14	Oscar Johnson		SE¼ of SW¼ less 3.03 Ry R+Hwy 2.25 ac to ne¼ of SE¼				36.97																
15	Lee Ashton		Lying E of Hwy #19				4.37																
16	A. W. Kriebs		NE¼ of SE¼ less 4.37 acs				35.63																
17	"		NW¼ of SE¼				40																
18	Albert R. Fritzgmacher		SW¼ of SE¼				40																
19	"		SE¼ of SE¼				39.70																
20																							
							611.97																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 4.27 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections in First Month in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		63				12.16	26		12.42	✓ 1	PAID IN FULL	FEB -4 1948	876	12.42									
2		H 34				6.56			6.56	½	2nd Half Paid	OCT -9 1948											
											1st Half Paid	JUN 29 1948	2487										
3		H 29				5.60			5.60	½	2nd Half Paid	OCT 5 1948	9145		6.08		6.08						
											1st Half Paid	JUN 8 1948											
4		63				12.16	26		12.42	✓ 4	PAID IN FULL	FEB -4 1948	876	12.42									
5		H 1				.20			.20	✓	1st Half Paid	MAY 27 1948	5715										
											2nd Half Paid	OCT 28 1948	12389										
6		H 29				5.60			5.60	✓ 6	1st Half Paid	MAY 28 1948											
											2nd Half Paid	OCT 20 1948											
7		H 38				7.34			7.34	✓ 7	1st Half Paid	MAY 28 1948	5715		18.34		18.34						
											2nd Half Paid	OCT 20 1948											
8		H 127				24.53			24.53	✓ 8	1st Half Paid	MAY 28 1948											
											2nd Half Paid	OCT 20 1948											
9		H 34				6.56			6.56	✓ 9	PAID IN FULL	JUN 3 1947	6827		6.56								
10										✓ 10													
11		H 156				30.12			30.12	✓ 11	PAID IN FULL	JUN 3 1948	6827		30.12								
12		H 46				8.88			8.88		1st Half Paid	MAY 28 1948	5715		4.44		4.44						
											2nd Half Paid	OCT 20 1948	12259										
13	SOLD FOR TAXES	48				9.26	20		9.46	13											9.46		
14		H 136				26.26			26.26	✓ 14	PAID IN FULL	JUL 14 1948	16505		26.26								
15	[redacted]	21				4.06	.08		4.14	15											4.14	4.55	
										✓	1st Half Paid	JUN 25 1948											
16		H 123				23.76			23.76	✓ 16	2nd Half Paid	OCT 30 1948	18596		15.16		16.16						
											1st Half Paid	OCT 30 1948											
17		H 34				6.56			6.56	✓ 17	2nd Half Paid	OCT 30 1948	18600										
18		H 112				21.62			21.62	✓ 18	1st Half Paid	MAY 27 1948	5715		33.31								
											2nd Half Paid	OCT 28 1948											
19		H 233				45.00			45.00	✓ 19	1st Half Paid	MAY 27 1948	5715				33.31						
											2nd Half Paid	OCT 28 1948	12389										
20										20													
		H 1137				256.77	80		257.07														
		175																					
		1337																					

Arthur B. Polk
County Auditor
Cass Co. Minn.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Buildings and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE¼ of NE¼	31	140	30		40															
2	Clinton S. Carder		~~NW¼ of NE¼~~ Lot 3				24.75																
3	Red River Lbr. Co.		~~SW¼ of NE¼~~ " 4				36																
4	Clinton S. Carder		~~SE¼ of NE¼~~ " 5				48.80																
5																							
6	W. B. Carper		NE¼ of NW¼				40																
7	State of Minnesota (Cont. W. B. Carper)		NW¼ of NW¼				35.11																
8	State of Minnesota (" O. H. Kading)		SW¼ of NW¼				34.58																
9	O. H. Kading		SE¼ of NW¼				40																
10																							
11	State of Minnesota (Cont. O. H. Kading)		NE¼ of SW¼				40																
12	State of Minnesota		NW¼ of SW¼																				
13	State of Minnesota		SW¼ of SW¼																				
14	State of Minnesota		SE¼ of SW¼																				
15																							
16	C. S. + Zella B. Carder		NE¼ of SE¼				40																
17	State of Minnesota		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	C. S. + Zella B. Carder		SE¼ of SE¼				40																
20																							
							394.24																

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Tax including State Homestead	State Tax on Non-Homestead 48.7 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections on First Monday in January 1949	Penalty	Delinquent Tax and Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1								1										
2		406			406	PAID IN FULL	MAY 27 1948	5962		406								
3	SOLD FOR TAXES	1082	22		1104	PAID IN FULL	JUN 15 1948	7690		1104								
4		2220			2220	PAID IN FULL	MAY 27 1948	5962		2220								
5								5										
6		598			598	1st Half Paid	MAY 18 1948			598								
7		1216			1216	2nd Half Paid	OCT 11 1948											
8		946	20		966	1st Half Paid	MAY 18 1948	5370		966		966						
9	Cryx	1082	22		1104	2nd Half Paid	OCT 11 1948	1132										
10						PAID IN FULL	DEC 31 1948											
11	20	1082	22		1104	PAID IN FULL	DEC 31 1948		1360					3174	254			
12								10										
13								11										
14								12										
15								13										
16		656			656	PAID IN FULL	MAY 27 1948	5962		656								
17								15										
18								16										
19		656			656	PAID IN FULL	MAY 27 1948	5962		656								
20								17										
		H 398 / 516						18										
		9944	106		10030			19										
								20										

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	~~Mike Kish~~ Joseph Kish		NE¼ of NE¼	32	46	30	40		4m														
2	State of Minnesota (Cert Wyman & Martin) YES		NW¼ of NE¼				40																
3	Earl Strauss		SW¼ of NE¼				40																
4	~~Mike Kish~~ Joseph Kish		SE¼ of NE¼				40																
5																							
6	State of Minnesota Richard Carder		NE¼ of NW¼																				
7	State of Minnesota		NW¼ of NW¼ E. of Hy																				
8	Roy Van Blaricom		SW¼ of NW¼				40																
9	C. S. Carder		SE¼ of NW¼				40																
10	~~Emma E. Talbot~~ Ervin E. Talbot I C. Carder		NW¼ of NW¼ - W of Hy				35																
11	C. S. Carder		NE¼ of SW¼				40																
12	"		NW¼ of SW¼				40																
13	C. S. + Zella ~~B.~~ Carder		SW¼ of SW¼				40																
14	"		SE¼ of SW¼				40																
15																							
16	~~Mike~~ Joseph Kish		NE¼ of SE¼				40																
17	Earl Strauss		NW¼ of SE¼				40																
18	"		SW¼ of SE¼				40																
19	~~Mike~~ + Joseph Kish		SE¼ of SE¼				40																
20																							
							545																

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 18.7 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 34					6 56			6 56	PAID IN FULL	MAY 19 1948	5331		6 56								
2	SOLD FOR TAXES	70					13 52	28		13 80	1st Half Paid 2nd Half Paid	MAY 29 1948 OCT 25 1948	6131		10 40		10 40						
3	SOLD FOR TAXES	H 34					6 56			6 56	1st Half Paid 2nd Half Paid	MAY 29 1948 OCT 25 1948	0517										
4		H 34					6 56			6 56	PAID IN FULL	MAY 19 1948	5331		6 56								
5																							
6																							
7																							
8	SOLD FOR TAXES	H 125					24 14			24 14											24 14		
9		H 92					17 76			17 76	PAID IN FULL	MAY 27 1948	5762		17 76								
10		H 100					19 32			19 32	1st Half Paid 2nd Half Paid	MAY -3 1948 JUN 4 - 1948	3015 7092		9 66 9 66								
11		H 183					35 34			35 34	PAID IN FULL	MAY 27 1948											
12		H 34					6 56			6 56	PAID IN FULL	MAY 27 1948											
13		H 34					6 56			6 56	PAID IN FULL	MAY 27 1948	5762		55 02								
14		H 34					6 56			6 56	PAID IN FULL	MAY 27 1948											
15																							
16		H 53					10 24			10 24	PAID IN FULL	MAY 19 1948	5331		10 24								
17	SOLD FOR TAXES	H 45					8 70			8 70	1st Half Paid 2nd Half Paid	MAY 29 1948 OCT 25 1948	6131		20 96		20 96						
18	SOLD FOR TAXES	H 172					33 22			33 22	1st Half Paid 2nd Half Paid	MAY 29 1948 OCT 25 1948	0510										
19		H 104					20 08			20 08	PAID IN FULL	MAY 19 1948	5331		20 08								
20																							
		H 1078 52 11 48					221 68	28		221 96													

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

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Information Required as to Tax or No Tax	Indicate Agricultural or Rural	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value	Remarks
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	Harold W. + Chas B. Sweatt		1 ~~NE¼ of NW¼~~ Lot 3	33	140	30	20		Cm															
			2 NW¼ of NE¼																					
	State of Minnesota		3 ~~SW¼ of NE¼~~ " 2																					
			4 SE¼ of NE¼																					
	State of Minnesota		6 ~~NE¼ of NW¼~~ Lot 1																					
	~~State of Minnesota~~	~~Mike Fridl~~ Joseph Kich	7 NW¼ of NW¼																					
	~~State of Minnesota~~		8 SW¼ of NW¼																					
	~~State of Minnesota~~		9 SE¼ of NW¼																					
			10																					
	Harold W. + Mary B. Sweatt		11 NE¼ of SW¼				40																	
	~~Mike~~ Joseph Kich		12 NW¼ of SW¼				40																	
			13 SW¼ of SW¼				40																	
	Harold W. + Mary B. Sweatt		14 SE¼ of SW¼				40																	
			15																					
	Harold W. + Chas. B. Sweatt		Lot 4 less 1 ac. Platted ~~NE¼ of SE¼~~ 16 Kearney Heights				27	115																
	Harold W. + Mary B. Sweatt		17 NW¼ of SE¼				40																	
	"		18 SW¼ of SE¼				40																	
	Martha Webster Sweatt		19 SE¼ of SE¼ less 1 ac. in SE Cor				39																	
	Leonard W. + Luverne S. Bauer		20 1 acre in SE Cor of SE¼ of SE¼				1																	
							237	115																

	Sold for Taxes	Validations by School Districts as Approved by Department of Taxation: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 4.87 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		89					1718	36		1754	1	PAID IN FULL	FEB	13	1948	1376	1754									
2											2															
3											3															
4											4															
5											5															
6											6															
7											7															
8											8															
9											9															
10											10															
11		140					2704	56		2760	11	PAID IN FULL	FEB	13	1948	1376	2760									
12		H 39					754			754	12	PAID IN FULL	MAY	19	1948											
13		H 178					3438			3438	13	PAID IN FULL	MAY	19	1948	1331			4.12							
14		150					2896	62		2958	14	PAID IN FULL	FEB	13	1948	1376	2958									
15											15															
16		980					18926	398		19324	16	PAID IN FULL	FEB	13	1948											
17		56					1082	22		1104	17	PAID IN FULL	FEB	13	1948	1376	32087									
18		497					9598	202		9800	18	PAID IN FULL	FEB	13	1948											
19		94					1816	38		1854	19	PAID IN FULL	FEB	13	1948											
20		H 3					58			58	20	PAID IN FULL	MAY	13	1948											
		H 3210					42990	814		43804																
		3006																								
		3246																								

Arthur's Point

Kearney Heights

Birch Lake

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hills	No. School District	Info. as to Homestead Tax or Exemption	Info. as to Total Tax or Exemption	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Adolph E. + Edith Muchelmann	Vernon A. + Dorothy M. Hall	NE¼ of NE¼	34	140	30	40		249						38								
2	Harold L. Woodruff		NW¼ of NE¼				40								83								
3			SW¼ of NE¼				40																
4			S½ of SE¼				20																
5	Adolph E. + Edith Muchelmann	Vernon A. + Dorothy M. Hall	N½ of SE¼ of NE¼				20								138								
6	Effie Hatesbach	Homer H. Hatesbach	~~NE¼ of NW¼~~ Lot 1				37																
7	Arthur E. + Ruby Roeburg		~~NW¼ of NW¼~~ Lot 2 N½ of				10	70															
8	Lee F. + Julia A. Patton		~~SW¼ of NW¼~~ Lot 2 N. 8 acs of S½ of				8																
9	Eldore R. + Alma C. Schuler		~~SE¼ of NW¼~~ Lot 2 S. 2.70 acs of S½ of				2	70															
10																							
11	S. C. + Mathilda Swedberg	S. C. + Mathilda Swedberg	~~NE¼ of SW¼~~ Lot 3 less S 30 acs				6	25															
12	Julia E. Schwartz		~~NW¼ of SW¼~~ Lot 3 S 30 acs of				30																
13			SW¼ of SW¼																				
14	Theodore Kohn		SE¼ of SW¼				40																
15																							
16	Robert W. Stewart + Margaret L. Chisholm		NE¼ of SE¼				40																
17	Harold L. Woodruff		NW¼ of SE¼				40																
18	Amelia Mooney		SW¼ of SE¼				40																
19	Fred Cline		SE¼ of SE¼				40																
20																							
							1118	65															

(Govt Lot 4 on next page)

Cass County, Minnesota, for Taxes for the Year 1947.

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. 249 Rate 26.2 Mills (Dollars)	District No. 244 Rate 29.2 Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Tax including State Homestead Mills	State Tax on Non-Homestead 4.6 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		H 56					10.12			10.12	1st Half Paid	MAY 5 1948	5595		5.41								
											2nd Half Paid	OCT 15 1948	11147										
2		H 166					32.06			32.06	1st Half Paid	MAY 5 1948	5595		16.03								
											2nd Half Paid	OCT 15 1948	11147				16.03						
3		H 56					10.12			10.12	1st Half Paid	JUN 29 1948									V41	5.45	
4		H 28					5.40			5.40	1st Half Paid	JUN 29 1948	9138		2.70						270	2.87	
5		H 28					5.40			5.40	1st Half Paid	MAY 5 1948	5595										
											2nd Half Paid	OCT 8 1948	11510				2.70						
6		H 52					10.04			10.04	1st Half Paid	OCT 8 1948	11510				2.02						
											1st Half Paid	JUL 14 1948	10589		5.02								
7		H 173					33.80	06		39.80	PAID IN FULL	MAY 27 1948	5494		20.00								
		H 137					26.46																
8		H 102					19.70			19.70	PAID IN FULL	MAR 20 1948	3665	19.70									
9		120					23.18	48		23.66	PAID IN FULL	JUN 18 1948	7956		23.66								
10																							
11		H 35					6.76			6.76	PAID IN FULL	MAY 20 1948	5759		6.76								
12			305				63.48	1.24		64.72	PAID IN FULL	MAY 20 1948	6223		64.72								
13											2nd Half Paid	OCT 30 1948	13104										
14		94					18.16	38		18.54	1st Half Paid	JUN 29 1948	9140		9.27		9.27						
15																							
16		H 34					6.56			6.56	PAID IN FULL	FEB 18 1948	1617	6.56									
17		H 101					19.50			19.50	1st Half Paid	JUN 29 1948	9138		9.75						9.75	10.72	
											2nd Half Paid	OCT 26 1948	12320				9.75						
18		H 77					14.88			14.88	1st Half Paid	JUN 15 1948	7694		7.44								
19	SOLD FOR TAXES	H 67					12.94			12.94	PAID IN FULL	AUG 9 1948	10955				12.94	3.88					
20																							
		H 959	305				63.48																
		2.00					25.96																
		1179	305	1.48			289.44	2.16		291.60													

Arthur's Points

Kathleen's Points

Ethel's Points

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Infl. Rate Real Est. Tax	Infl. Rate Agricul. Real Est. Tax	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE¼ of NE¼	34	140	30		2m															
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6			NE¼ of NW¼																				
7			NW¼ of NW¼																				
8			SW¼ of NW¼																				
9			SE¼ of NW¼																				
10																							
11			NE¼ of SW¼																				
12	Juanita B. Wales	Alfred E. Hill	~~NW¼ of SW¼~~ ~~Beginning Lot 4 Birch Lake~~				8	40															
13	Leonard W. + Luverne S. Bauer		Strip 1 rod wide on West side ~~SW¼ of SW¼ of Lot 4~~				6	0															
14			~~SE¼ of SW¼~~ 1 acre of Lot 4				1																
15	Juanita B. Wales	Alfred E. Hill	1 acre of Lot 4				1																
16	H. R. Cranwell		~~NE¼ of SW¼~~ Lot 4 less 22 acres & 250' of Lot 4 ~~[illegible]~~				29	00															
17	Ernest + Esther Schroeder		~~NW¼ of SE¼ [illegible]~~				11	00															
18			~~SW¼ of SE¼~~																				
19			SE¼ of SE¼																				
20																							
							51	00															

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 4.7 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to Five Monday in January 1949	Penalty	Delinquent as Five Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1											1													
2											2													
3											3													
4											4													
5											5													
6											6													
7											7													
8											8													
9											9													
10											10													
11											11													
12		13					2 52	06		2 58	12	2nd Half Paid 1st Half Paid	OCT 26 1948 MAY 13 1948	62594 5125		12 94		129					
13		N 3					58			58	13	PAID IN FULL 2nd Half	MAY 13 1948	5126		1 04							
14		N 94					15 16			15 16	14	PAID IN FULL	MAY 13 1948	5127									
15		N 84	167				34 76	68		51 66	15	2nd Half Paid 1st Half Paid	OCT 26 1948 MAY 13 1948	62594 5128		517 a [illegible]		2583 [illegible]					
16		N 70					13 52			13 52	16	2nd Half Paid 1st Half Paid	OCT 26 1948 MAY 13 1948	62594 5129		6 76		76					
17		73					14 10	36		14 46	17	PAID IN FULL	FEB 5 1948	844	1440								
18											18													
19											19													
20											20													
		N 257 [illegible] 537	167	504			34 76 65 10 99 86	104		100 90														

Form 4-CD (Revised 1945)

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

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Blk.	Range or Block	Number of Acres of Land (Approx. 100ths)	No. School District	Individual Homestead Tax Deferred	Individual Agricultural Tax Deferred	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Robert W. Stewart + Margaret S. Chisholm		NE¼ of NE¼	35	140	30	40	47														
2	"		NW¼ of NE¼				40															
3	"		SW¼ of NE¼				40															
4	"		SE¼ of NE¼				40															
5																						
6	"		NE¼ of NW¼				40															
7	"		NW¼ of NW¼				40															
8	"		SW¼ of NW¼				40															
9	"		SE¼ of NW¼				40															
10																						
11	"		NE¼ of SW¼				40															
12	"		NW¼ of SW¼				40															
13	Margaret Chisholm		SW¼ of SW¼				40															
14	"		SE¼ of SW¼				40															
15																						
16	State of Minnesota		NE¼ of SE¼																			
17	Robert W. Stewart + Margaret S. Chisholm		NW¼ of SE¼				40															
18	Guy + Margaret S. Chisholm		SW¼ of SE¼				40															
19	"		SE¼ of SE¼				40															
20																						
							600															

Valuations by School Districts as Equalized by Department of Taxation

	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Tax Including State Homestead Mills	State Tax on Non-Homestead 42.7 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 45							8 70	PAID IN FULL	FEB 18 1948											
2		H 34							6 56	PAID IN FULL	FEB 18 1948											
3		H 119							22 95	PAID IN FULL	FEB 18 1948											
4		H 73							14 10	PAID IN FULL	FEB 18 1948											
5												1641	80 72									
6		H 45							8 70	PAID IN FULL	FEB 18 1948											
7		H 34							6 56	PAID IN FULL	FEB 18 1948											
8		H 34							6 56	PAID IN FULL	FEB 18 1948											
9		H 34							6 56	PAID IN FULL	FEB 18 1948											
10																						
11		H 56							10 82	PAID IN FULL	FEB 18 1948	1617	19 36									
12		H 34							6 56	PAID IN FULL	FEB 18 1948											
13	SOLD FOR TAXES	H 34							6 56											6 56	J 722	
14	SOLD FOR TAXES	H 34							6 56											6 56	J 722	
15																						
16																						
17		H 67							12 94	PAID IN FULL	FEB 18 1948	1619	12 94									
18	SOLD FOR TAXES	H 49							9 46											9 46	J 1041	
19	SOLD FOR TAXES	H 34							6 56											6 56	J 722	
20																						
		H 726				140 18			140 18													

Arthur's Forms
Kearney 24-0551
Form 1000

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	True and Full Valuations: Buildings and Other Structures (Dollars)	True and Full Valuations: Machinery Permanently Attached to Real Estate (Dollars)	True and Full Valuations: Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Assessed Valuations: Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	Assessed Valuations: All Other: Homestead Up to $4,000 25% (Dollars)	Assessed Valuations: All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Assessed Valuations: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
State of Minnesota		1 NE¼ of NE¼		36	140	30		2m														
State of Minnesota		2 NW¼ of NE¼																				
State of Minnesota		3 SW¼ of NE¼																				
State of Minnesota		4 SE¼ of NE¼																				
		5																				
State of Minnesota		6 NE¼ of NW¼																				
State of Minnesota		7 NW¼ of NW¼																				
State of Minnesota		8 SW¼ of NW¼																				
State of Minnesota		9 SE¼ of NW¼																				
		10																				
State of Minnesota		11 NE¼ of SW¼																				
State of Minnesota		12 NW¼ of SW¼																				
State of Minnesota		13 SW¼ of SW¼																				
State of Minnesota		14 SE¼ of SW¼																				
		15																				
State of Minnesota		16 ~~NE¼ of SE¼~~ Lot 1																				
		17 NW¼ of SE¼																				
State of Minnesota		18 ~~SW¼ of SE¼~~ 2																				
		19 SE¼ of SE¼																				
		20																				

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	Tax Including State Homestead Mills ($ cts.)	State Tax on Non-Homestead Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1											1													
2											2													
3											3													
4											4													
5											5													
6											6													
7											7													
8											8													
9											9													
10											10													
11											11													
12											12													
13											13													
14											14													
15											15													
16											16													
17											17													
18											18													
19											19													
20											20													

Arthur G. Polis
County Auditor
Cass, Minn.

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C

In whose name assessed	To whose transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	Acres	No. School District	Indicate Homestead Tax as Yes or No	Indicate Soldiers Homestead Tax as Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $1,000 20%	Rural: Over $1,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $1,000 25%	All Other: Over $1,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value Equalized by the Board of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
A. R. Talbot		Arthur's Point	1	S.87' of the N½ of	1	1																
Irving L. Chapin	Bachmer		2	N.55' ~~of~~ of		1																
Geo. F. M. Ward			3	S.65' of N120' of		1																
Robert G. Talbot			4	S½ of		1																
~~Stuart Inv. Company~~ Charles Stuart		Part of Lot 2, Blk 1, Arthurs Point described as follows: Begin at a point along the lake shore 100' from SW cor of lot 3, thence in a northwesterly direction & parallel to the line of lot 3, 100'; thence N 41°30' W 189.8'; thence S 56°10' W 133.7'; thence S 6°20' W 138.7'; thence S 76° E to a point on Lake shore; thence along lake N 65° E 76' to begin.																				
David Clifford Arthurs + Martha M. Rahn				Bal. of		2																
Stuart Inv. Company	Charles Stuart		10			3																
"			11			4																
"			12	SW½ of		5																
Louise Emmerson Ward			13	NE½ of		5																
"			14			6																
Genevieve Vail Settlemire			15			7																
"			16			8																
David Clifford Arthurs + Martha M. Rahn						9																
"			18			0																
Ruth Alice Wilson			19			11																
David Clifford Arthurs + Martha M. Rahn						12																

Assessor's Point

Kearney Heights

OSEUL POINT

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax including State Homestead Mills	State Tax on Non-Homestead 4.0%	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ ct.	$ ct.	$ ct.	$ ct.			Month Day Year		$ ct.	$ ct.	$ ct.	$ ct.	$ ct.	$ ct.	$ ct.	$ ct.	$ ct.	
SOLD FOR TAXES		234					4870	96		4966	1	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 29 1948	1744 / 9144		2483		248						
2		806					2206	44		2250	2	PAID IN FULL	FEB 18 1948	1619	2250									
3		811					4392	86		4478	3	PAID IN FULL / 2nd Half Paid / 1st Half Paid	FEB 5 1948 / DEC 1 1947 / FEB 18 1948	350 / 1334 / 1612	4478					2476	248			Plus under Protest
4		257					5348	104		5452	4				2726									
5		20					416	08		424	5	PAID IN FULL	FEB 10 1948	268	424									
6											6													
7											7													
8											8													
9		20					416	08		424	9	PAID IN FULL	FEB - 6 1948	373	424									
10		25					520	10		530	10	PAID IN FULL	FEB 10 1948											
11		308					6410	126		6536	11	PAID IN FULL	FEB 10 1948	768	11840									
12		225					4682	92		4774	12	PAID IN FULL	FEB 10 1948											
13 SOLD FOR TAXES		158					3288	64		3352	13											3352		
14 SOLD FOR TAXES		17					354	06		360	14											360		
15		234					4870	96		4966	15	PAID IN FULL	JUN 29 1948											
16		33					686	14		700	16	PAID IN FULL	JUN 29 1948	9139		5666								
17		337					7014	138		7152	17	PAID IN FULL	MAR - 1 1948											
18		20					416	08		424	18	PAID IN FULL	MAR - 1 1948	2193	2424									
19		134					2788	54		2842	19	PAID IN FULL	FEB 10 1948	922	2842									
20		25					520	10		530	20	PAID IN FULL	MAR - 1 1948	2193	530									
		2364					49196	964		50160														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Agricultural Land by Ag	Indicate Agricultural Land by Ag	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 not Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Leonard W. & Luverne L. Bauer		1 16 rods in SE corner of	5					rm														
		2																				
		3																				
		4																				
		5																				
		6																				
		7																				
		8																				
		9																				
		10																				
		11																				
		12																				
		13																				
		14																				
		15																				
		16																				
		17																				
		18																				
		19																				
		20																				

Subdivision: Kearney Heights

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. Rate ... Mills	Dollars	District No. Rate ... Mills	Dollars	District No. Rate ... Mills	Dollars	District No. Rate ... Mills	Dollars	Tax Including State Homestead $ cts.	State Tax on Non-Homestead $ cts.	Special Taxes $ cts.	Total Taxes $ cts.	Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1948 $ cts.	June Settlement 1948 $ cts.	Penalty $ cts.	November Settlement 1948 $ cts.	Penalty $ cts.	Collections to First Monday in January 1949 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1949 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1			159						33 10	64		33 74	PAID IN FULL	MAY 13 1948	5127		33 74								
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Grand Total:
M 15659 576 159935 762337
N.L. 16807 338½ 20187 626904
32461 3643 36124 703136 711296

Assessment Roll and Tax List of Real Property in the ..... of .....,

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rge.	Number of Acres of Land	No. School District	Improvements Assessed To	Improvements Not Assessed To	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
			(Part of Lots 3 & 4 Sec. 7-140-29 & Lot 1 Sec. 12-140-30) Ogema Point																			
1	Norman H. & Ruth L. Rengstorm			1																		
2	Marvin V. & Harriett Baker			~~2 Lying~~																		
3	"	"		3	"	W. of E.	"	"														
4	"	"		4	"	W. of E.	"	"														
5	~~Norman H. & Ruth L. Rengstorm~~			5																		
6	~~Norman V. & Harriett Baker~~			6																		
7	Marvin V. & Harriett Baker			7																		
8	"	"		8																		
9	"	"		9																		
10	"	"		10																		
11																						
12			(Other part of Ottens Woodwards)																			
13																						
14																						
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	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead ... Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
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5		See on line 5 Page 12										5													
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