ASSESSMENT & TAX LIST

Birch Lake

1948

Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

....................County, Minn., ... 1948.

.... *Assessor of the* ....

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said .... *for the year 1948, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.*

A form of the return to be signed by you is appended in this book.

.... *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to 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.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes 1945, Section 273.03, as amended. 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 and at least one member of each local board of review 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. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of $6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

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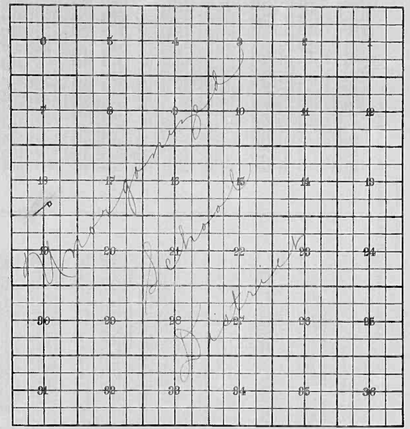
For Convenience of Auditor in Showing Boundaries of School Districts

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



Earl Grant bought 160 AE 34
140-30
Sold to Ferdinand
Marvil Woodruff, Birch Lake Twp.
Sec 34 - 100 acres. 140-30
Check on homestead rights -
He doesn't live on this land.

Paid of NE
Paid of SE of NE
Paid of SE

Paid

.....of.....in the

nding May 1, 1948.

Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat, and all Other Grains	Tax ★ Levy Mill Per Bushel		Total Tax ★		REMARKS
				Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

Arthur's Point
REAL
Sectray Dakota
Ogema Point

SUMMARY OF TAX COLLECTION

Original Levy	$11,278.05	
Additions	$	
Cancellations		$ 55.56
Abatements		$ 178.40
		$11,044.09

COLLECTIONS

March Settlement	$2,419.46	
June Settlement	$3662.53	
November Settlement	$2,641.91	
January Settlement	$202.82	$8,926.72
		$
Over Collected	$16.36	
Under Collected	$	
Delinquent	$2133.73	$2117.37
Total		$11,044.09

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd *day) of January, A. D. 1949, 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. 1948 as specified above and amounting to* ..... *Dollars* *100*

Paul A. Jewell
County Treasurer.
E.E.P.

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 1948.*

WITNESS my hand and official seal, the ..... *day of* ..... *1949.*

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

January 2, 1950.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town *of* Birch Lake *in said County for the year 1948, 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 payment of said tax, and each tract or lot of real property against which the taxes remain unpaid delinquent for said year.*

Yours respectfully,

Paul A. Jewell
County Treasurer.

Auditor's Office, Cass County, Minnesota

..... *194*

I hereby certify that on the first Monday in January 1950, I received of ..... *County Treasurer, the Tax List of the* ..... *of* ..... *in said County for the year 1948; 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.*

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Twp. OF Birch Lake

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Valuation by School Districts: Agricultural Lands (Dollars)	Non-Agricultural Lands (Dollars)	Personal Property (Dollars)	Total Value of all Property except Money and Credits (Dollars)	Rate of State Taxes: Total Rate of State Tax (Mills)	Rate of County Taxes: Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. 5149. (Mills)	(Mills)	Total Rate of County Tax (Mills)	Rate of Town Taxes: Rev. (Mills)	R. & B. (Mills)	Drag Tax (Mills)	State Loan (Mills)	(Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)	Rate of School Taxes: Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation 818 (Mills)	B.&D. 20. (Mills)	Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)
1 Un	38120	7844	8507	54471	1. 2.91	23.4	7.2	48.5	29	6.5	93.5	5.6	15.	1.						21.5	1.	15.		40.		18	47	82.5	2.04141
																					1.	30.		40.		18	47	87.5	2.16141
					N.H. 3.16																								
					6.77																								

School District No.	Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation (Mills)	B.&D. (Mills)	C.O. (Mills)	Total School Taxes	Funds	Rate	Amounts
1 Un	231.4	57.52		15248	6862	56036	38120		314496	State—Non Homestead,		13600
	163.7	49066		65404	29443	24036	16361		159426	State—Homestead,		16851
									473922	County Revenue,		127464
										County Road and Bridge,		39221
										County Welfare,		264186
										Bonds and Interest		43034
										Sinking		35408
										Town Revenue,		29961
										Town Road and Bridge,		81709
										Town Drag,		
										Town State Loan,		5449
	5451	106237		217886	9805	80072	54471		473922	School Local 1 Mill		5451
										School Special,		106237
										School State Loan,		
										Deficiency		217886
										Tuition		
										Transportation		9805
										Bond & Interest		80072
										Capital Outlay		54471
												11,298.05

Assessed Value	Rural	All Other	Personal Property	Total
Homestead	19296			19296
Non-Homestead	26668		8507	35175
Total	45964		8507	54471

Total Taxes Real Estate 9432.65
Pers. Prop. 1865.40
Total 11,298.05

Total Number of Acres 13,607.81

Total Levy, $ 11,298.05

State of Minnesota, } ss
COUNTY OF CASS

I, L. C. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Twp. of Birch Lake, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1948.

Witness my hand and official seal, this 1st day of December A. D. 1948

L. C. Peterson County Auditor.

SEAL

COLLECTIONS OF TAXES OF 194 , OF , CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1948	JUNE SETTLEMENT 1948	NOV. SETTLEMENT 1948	Amount Collected from Nov. 19 to Monday in Jan. 19	REDUCTIONS		Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS		Total Uncollected to First Monday in January, 19
State—Non-Homestead	3308	3628	2024	121							
State—Homestead	4056	5765	3733	292							
County Revenue	26597	41532	30016	2349							
County Road and Bridge	8184	12779	9236	723							
County Welfare	55126	86082	62212	4869							
County Bond and Interest	8979	14022	10133	793							
SKG.	7388	11537	8338	653							
Town Revenue	6251	9762	7055	552							
Town Road and Bridge	17049	26623	19241	1506							
Town Drag	1137	1775	1283	100							
Town State Loan											
FIRE											
School Local 1 Mill	1136	1775	1283	101							
School Special	27150	33546	24336	1546							
School State Loan											
Deficiency	45465	70996	138 60	4016							
Tuition											
Transportation	2046	3195	2309	181							
B.J.	16708	26091	42710	1476							
C.O.	11366	17749	12828	1004							
	241946	366253	264191	20282							

		LOCAL 1 MILL	SPECIAL	STATE LOAN	DEFICIENCY	TRANSP.	B.J.	C.O.			TOTALS
MARCH SETTLEMENT	School District No.										
	a- Un.	463	6952		18534	834	6811	4633			38227
	7a. Un.	673	20198		26931	1212	9897	6733			65644
	Totals	1136	27150		45465	2046	16708	11366			103871
JUNE SETTLEMENT	School District No.										
	a - Un	1313	19698		52532	2364	19305	13133			108345
	7a - Un.	462	13848		18464	831	6786	4616			45007
	Totals	1775	33546		70996	3195	26091	17749			153352
NOVEMBER SETTLEMENT	School District No. a- Un	943	14143	138 60		1697	37714	9429			77786
	7a. Un	340	10193		13594	612	4996	3399			33134
	Totals	1283	24336	138 60	13594	2309	42710	12828			110920
NOVEMBER to JANUARY	School District No. 7a-Un	03	81		108	05	40	27			-264
	a-	98	1465		3908	176	1436	977			8060
	Totals	101	1546		4016	181	1476	1004			8324
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

Assessment Roll and Tax List of Real Property in the Inawan of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	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	Indicates Homestead Tax Is Not Paid	Indicates Agricultural Land Is Not Paid	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 as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Andrew R. Maren		NE¼ of NE¼				1 140.30 / 44.10				168		-	168		56				56		
2	Samuelson, Anderson & Rogotzy		NW¼ of NE¼				44.59		"		168			168		56				56		
3	"		SW¼ of NE¼				40		"		168			168		56				56		
4	Andrew O. Miller		SE¼ of NE¼				40		"		168			168		56				56		
5																						
6	Samuelson, Anderson, Rogotzy		NE¼ of NW¼				45.07		"		168			168		56				56		
7	"		NW¼ of NW¼				45.57		"		168			168		56				56		
8	"		SW¼ of NW¼				40		"		168			168		56				56		
9	"		SE¼ of NW¼				40		"		168			168		56				56		
10																						
11	"		NE¼ of SW¼				40		"		294			294		98				98		
12	"		NW¼ of SW¼				40		"		294			294		98				98		
13	Andrew R. Maren		~~SW¼ of SW¼~~ Lot 6				35.30		"		228			228		76				76		
14	Lakeland Farms Inc.		~~SE¼ of SW¼~~ Lots				21.40		"		710	1000		1710		570				570		
15																						
16	Andrew O. Miller		NE¼ of SE¼				40		"		210			210		70				70		
17	Samuelson, Anderson, Rogotzy		NW¼ of SE¼				40		"		699	1200		1899		633				633		
18	Lakeland Farms Inc.		~~SW¼ of SE¼~~ Lot 4				16.45		"		525	2100		2625		875				875		
19	Walter C. Maren		SE¼ of SE¼ Lot 2				24.25		"		695	1600		2295		765				765		
20																						
							605.23				4999	5900		10899		3633				3633		

Cass County, Minnesota, for Taxes for the Year 1948.

	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. 1 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead Credit 200.461	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections in Five Months in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES				56			11 22	22		11 44											11 44	12 58	Penalty abated
2	SOLD FOR TAXES				56			11 22	22		11 44											11 44	12 58	" "
3	SOLD FOR TAXES				56			11 22	22		11 44											11 44	12 58	" "
4	SOLD FOR TAXES				56			11 22	22		11 44											11 44	12 58	" "
5																								
6	SOLD FOR TAXES				56			11 22	22		11 44											11 44	12 58	Penalty abated
7	SOLD FOR TAXES				56			11 22	22		11 44											11 44	12 58	" "
8	SOLD FOR TAXES				56			11 22	22		11 44											11 44	12 58	" "
9	SOLD FOR TAXES				56			11 22	22		11 44											11 44	12 58	" "
10																								
11	SOLD FOR TAXES				98			19 64	38		20 02											20 02	22 02	Penalty Abated
12	SOLD FOR TAXES				98			19 64	38		20 02											20 02	22 02	" "
13	SOLD FOR TAXES				76			15 24	30		15 54											15 54	17 09	" "
14	SOLD FOR TAXES				~~570~~ 4284			~~114 24~~ 80 28	~~2 28~~ 1 36		~~116 44~~ 81 64										abated	82 64		Penalty 23.90 Abated
15																								
16	SOLD FOR TAXES				70			14 02	28		14 30											14 30	15 72	Penalty abated
17	SOLD FOR TAXES				~~633~~ 4449			~~126 66~~ 88 98	~~2 44~~ 1 74		~~129 30~~ 90 72										abated	90 72	100 97	Penalty 37.53 Abated
18	SOLD FOR TAXES				875			175 36	338		178 74											178 74		
19	SOLD FOR TAXES				765			153 32	296		156 28											156 28		
20																								
					4633			927 08	1408		742 16											670 68		91.48

Form 5C-D (Revised 1948)

Assessment Roll and Tax List of Real Property in the Township of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	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	Individual Income Tax	Individual Occupation Tax	Individual Poll 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)
1	Ole Amundson, Guardian, Legatee		Lots ~~N E¼ of N E¼~~	2	140	30	38	00	1	No			381			381		127				127		
2	State of Minnesota		Lot 2 ~~N W¼ of N E¼~~																					
3			S W ¼ of N E ¼																					
4			S E ¼ of N E ¼																					
5																								
6	Le Roy & Clara L. Nielsen		Lot 3 ~~N E¼ of N W¼~~				21	21		No			222			222		74				74		
7			Lot 4 ~~N W¼ of N W¼~~				46	35		"			186			186		62				62		
8	State of Minnesota		Lot 5 ~~S W¼ of N W¼~~																					
9	State of Minnesota		Lot 6 ~~S E¼ of N W¼~~																					
10																								
11	State of Minnesota		N E ¼ of S W ¼																					
12	Theodore D. Berglund		N W ¼ of S W ¼				40			"			168			168		56				56		
13	State of Minnesota		S W ¼ of S W ¼																					
14	State of Minnesota		S E ¼ of S W ¼																					
15																								
16			N E ¼ of S E ¼																					
17	State of Minnesota		Lot 7 ~~N W ¼ of S E ¼~~																					
18	State of Minnesota		Lot 8 ~~S W ¼ of S E ¼~~																					
19	Arthur R. Pearson		Lot 9 ~~S E ¼ of S E ¼~~				48	75		No			822			822		274				274		
20																								
							201	31					1779			1779		593				593		

Validations by School District 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. 64 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead 100 Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	SOLD FOR TAXES				127			25 46	50		25 96	1	PAID IN FULL SEP 2 9 1949		12517				25 96						
2												2													
3												3													
4												4													
5												5													
6	SOLD FOR TAXES				74			1484	28		1512	6											1512		
7	SOLD FOR TAXES				62			1242	24		1266	7											1266		
8												8													
9												9													
10												10													
11												11													
12	SOLD FOR TAXES				56			1122	22		1144	12											1144		
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19	SOLD FOR TAXES				274			5484	106		5590	19	PAID IN FULL SEP 2 9 1949		12519				5590	168	{Refund (W #90956) 11-14-49 16.36}			16.36	
20												20													
				64	592			11886	230		12116								5590				2922		

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Form No. D-1 (Revised March 1948)

Assessment Roll and Tax List of Real Property in the Pennel of Bird Lake

Cass County, Minnesota, for Taxes for the Year 1948.

	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 Tax by Yes	Indicate Agricultural 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)	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	3	142	31				Yes													
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	State of Minnesota		SE¼ of NE¼																				
5																							
6	~~Lucas L. Nordruff for Nordruff~~ Robert R. Nordruff		NE¼ of NW¼				40	44		Yes		330			330	66					66		
7	~~Robert R. Nordruff & for Nordruff~~		NW¼ of NW¼				40	00		"		600			600	120					120		
8	Lucas L. Nordruff		SW¼ of NW¼				40			"		555			555	141					111		
9	"		SE¼ of NW¼				40			"		235			235	47					47		
10																							
11	La Verne & Carol L. Nelson		NE¼ of SW¼				40			No		414			414		138				138		
12	Lucas L. Nordruff		NW¼ of SW¼				40			Yes		240			240	48					48		
13	~~Frank Bergquist~~ State of Minnesota		SW¼ of SW¼				40			No		168			168		56				56		
14	La Verne & Carol L. Nelson		SE¼ of SW¼				40			"		594	200		594		198				198		
15																							
16	State of Minnesota		NE¼ of SE¼																				
17	State of Minnesota		NW¼ of SE¼																				
18	~~La Verne & Carol L. Nelson~~		SW¼ of SE¼				40			"		210			210		70				70		
19	"		SE¼ of SE¼				40			"		240			240		80				80		
20																							
							412	76				3386	200		3586	392	542				934		

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. Levy Rate 44 2 00 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead 200 4 Mills	State Tax on Non-Homestead 3.6 Mills	Special Taxes	Total Taxes	Paid: When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections in First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
1																							
2																							
3																							
4																							
5																							
6					#66			1322			1322	1st Half Paid MAY 31 1949	9490		661								
												2nd Half Paid OCT 27 1949	13326				661						
7					#120			2404			2404	1st Half Paid MAY 31 1949	9490		1202								
												2nd Half Paid [illegible]	13326				1202						
8					#111			2224			2224	1st Half Paid [illegible]	12880										
												2nd Half Paid [illegible]											
9					#47			942			942	2nd Half Paid SEP 21 1949	7186				1583	48					
												1st Half Paid [illegible]	12880										
10																							
11	SOLD FOR TAXES				138			2766	54		2820	1st Half Paid MAY 31 1949	6795		1410						1410		
												2nd Half Paid [illegible]	12880				481						
12					#48			962			962	1st Half Paid [illegible]	7186				481	14					
13					~~56~~			1122	22		1144	Forfeited											1144 Forfeited
14	SOLD FOR TAXES				198			3968	76		4044	1st Half Paid MAY 31 1949	6795		2022						2022		
15																							
16																							
17																							
18	SOLD FOR TAXES				70			1402	28		1430	1st Half Paid MAY 31 1949	6795		715						715		
19	SOLD FOR TAXES				80			1604	30		1634	1st Half Paid MAY 31 1949	6795		817						817		
20																							
				14	392			18716	210		18926				6688		5191				4964	1144	
					542																		
					934																		

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Assessment Roll and Tax List of Real Property in the Inwood of Pine Lake, Cass County, Minnesota, for Taxes for the Year 948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Homestead 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 as Equalized by the Board of Review	Final Equalized Value
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Robert & Theodruff ~~Leon Theodruff~~		Lot 1 N½ of N½	4	140	30	45.70	2	Yes		280			280	56					56		
	~~Lucretia L. Theodruff~~																					
		Hillard A. & Minna Ostermann	N.W. ¼ of N.E. ¼																			
	Mary A. & Hillard F. Ostermann		Lot 2				40.08		"		210			210	42					42		
	Hillard F. & Minna Ostermann		S.W. ¼ of N.E. ¼				17.50		No		521	150 500	cabins	1171	50	307				357	No	
4	Lucretia L. Theodruff ~~Leon Theodruff~~	Robert A. Theodruff	~~S.E. ¼ of N.W. ¼~~ N½ of S½ of lot 5				11.50		Yes		290	700		990	198					198		
5	Lucretia L. Theodruff		E½ of lot 5				8.25		"		240	515		755	151					151		
	"		Lot 3 N.E. ¼ of N.W. ¼				40.29		No		249			249		83				83		
	State of Minnesota		Lot 4 N.W. ¼ of N.W. ¼																			
	State of Minnesota		Lot 5 S.W. ¼ of N.W. ¼																			
8	Ransom Farrington		Lot 6 S.E. ¼ of N.W. ¼				38.45		No		387	100		387		129				129		
9	James H. & Adelle Quimbert		N½ of lot 11				12.50		No		256	210 200	cabins	866	94	132				226	No	
10	Miles Jerrigan		E½ of lot 11				12.50		No		240	450 774	cabins	1014	102	168				270	No	
11	A. A. Zimmerman & E. B. Zuellner		Lot 12 N.W. ¼ of S.W. ¼				54.10		No		609			609		203				203		
12			S.W. ¼ of S.W. ¼																			
13			S.E. ¼ of S.W. ¼																			
14	Wm. Mason Barlean		150' of lot 5				75		No		60			60		20				20		
15	Lucretia L. Theodruff		Lot 9 N.E. ¼ of S.E. ¼				39.50		No		580	202	cabins	792		264				264	No	
16			N.W. ¼ of S.E. ¼																			
17	Esther D. & Orville L. Theodruff		Lot 10 S.W. ¼ of S.E. ¼				57.30		No		496	500		996		332				332		
18			S.E. ¼ of S.E. ¼																			
19	Forest & Pauline Dell		N. 600' of E½ of lot 10																			
20																						
							393.01				4328	4051		8379	693	1638				2331		

Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Digests Net Rate ..... Mills	Digests Net Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead	State Tax on Non-Homestead 5.84 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	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					K 56			1122			1122	1st Half Paid	MAY 31 1949	9490		561		561							
												2nd Half Paid	OCT. 2 1949	13326											
2					K 42			842			842	PAID IN FULL	AUG 23 1949	11974				842	21						
3						K 50		7605	118		7805	PAID IN FULL	AUG 23 1949	11974				2865	195					
4					K 198			3968			3968	1st Half Paid	MAY 31 1949	9490		1984		1984						
												2nd Half Paid	OCT. 2 1949	13326				1984							
												2nd Half Paid	OCT. 2 1949	10880				1515							
5					K 151			3026			3026	1st Half Paid	JUN 28 1949	7186				1513	45						
6	SOLD FOR TAXES				83			1664	82		1696											1696			
7																									
8																									
9					129			2586	50		2636	1st Half Paid	MAY 31 1949	9454		1320									
						94						Balance Paid	OCT. 7 1949	14425				1316							
												2nd Half Paid	AUG 15 1949	11725				1457							
10					K 132			4868	50		4918	1st Half Paid	MAY 31 1949	9549		2459									
					K 102							2nd Half Paid	SEP. 9 1949	12012				2940							
11					K 168			5816	64		5880	1st Half Paid	MAY 24 1949	9611		2940									
12					203			4068	78		4146	PAID IN FULL	APR 14 1949	9669		4146									
13																									
14																									
15	SOLD FOR TAXES				20			400	08		408											408			
16		Abate #4240				K 117		3786	36		4012	2nd Half Paid	OCT. 2 1949	13480				1128							
						K 264		5586	133		5719	1st Half Paid	JUN 28 1949	7186				2894	87						17.76 Abated
17																									
18					332			6654	128		6782	1st Half Paid	MAY 31 1949	9557		3391						3391	3320		
19																									
20																									
				K 497	2436		Total 2933	24330	296																
				K 762	3874			24060	334		49020					C.11402									
				Total 1259	6310			48390	630							NR 53.99		24148				54195		17.76	

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Assessment Roll and Tax List of Real Property in the Lowes of Bird Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	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 Tax by a	Indicate Agricultural Tax 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	State of Minnesota		Lot 3 ~~N½ of NE¼~~	5	40	30				Ind													
2	State of Minnesota		Lot 4 ~~NW¼ of NW¼~~																				
3	State of Minnesota		Lot 5 ~~SW¼ of NW¼~~																				
4	State of Minnesota		Lot 6 ~~SW¼ of NE¼~~																				
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		Lot 7 ~~N½ of SW¼~~																				
12	State of Minnesota		Lot 8 ~~NW¼ of SW¼~~																				
13	State of Minnesota		Lot 9 ~~SW¼ of SW¼~~																				
14	Nicholas Marbel		Lot 10 ~~SE¼ of SW¼~~				10	50	No			210			210	70					70		
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							
							10	50				210			210	70					70		

	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 ~~[illegible]~~ Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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					70			1402	28		1430	14	PAID IN FULL	MAY 31 1949	6076		1430								
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
					70			1402	28		1430						1430								

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Assessment Roll and Tax List of Real Property in the Lawson of Birch Lake Cass County, Minnesota, for Taxes for the Year 1948

	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 Tax as Ne	Indicate Non-Homestead Tax as Ne	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 Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		Lot 1 NE¼ of NE¼				6 140 30		Ne													
2	Emma & Mary LaClaire		Lot 2 NW¼ of NE¼				40 73		Ne		240	950		1190	238					238 M		
3	Ed Decker & Roy Simpson		SW¼ of NE¼				41 42		Ne		200	124		324		108				108		
4	State of Minnesota		SE¼ of NE¼																			
5																						
6	Ralph J. & Cecilia Gruber		Lot 3 NE¼ of NW¼				27 50		Ne		440	300 400 also		1140	78	250				328 M		
7	George Shamo		Lot 4 NW¼ of NW¼				3 80		Ne		120	30		150		50				50		
8	State of Minnesota		Lot 5 SW¼ of NW¼																			
9	N. C. & Elizabeth M. Reid		Lot 4 SE¼ of NW¼				37 40		Ne		279			279		93				93		
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	State of Minnesota		NW¼ of SW¼																			
13	Albert Shamo		SW¼ of SW¼				32 00		Ne		135			135		45				45		
14	Walter & Mary Lucker		SE¼ of SW¼				39 70		Ne		240	560		800	160					160		
15																						
16	State of Minnesota		NE¼ of SE¼																			
17	State of Minnesota		NW¼ of SE¼ ~~Less part~~ Sold by E.H. Ide. See Note for full amount																			
18	State of Minnesota		SW¼ of SE¼																			
19	State of Minnesota		SE¼ of SE¼																			
20																						
							322 63				1654	2364		4018	476	546				1022		

	Sold for Taxes	Valuations by School Districts Equalized by Department of Taxation: District No. / Rate / Mills / Dollars	District No. / Rate / Mills / Dollars	District No. / Rate / Mills / Dollars	District No. 1 / Rate 33 1/3 / Mills / Dollars	District No. 1 / Rate 33 1/3 / Mills / Dollars	District No. / Rate / Mills / Dollars	Tax Including State Homestead Mills	State Tax on Non-Homestead 3.8 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
1																								
2					238			51 26			51 26	PAID IN FULL	APR 2 8 1949	4898		51 26								
3				108				21 64	4 24		22 06	PAID IN FULL	AUG 1 8 1949	1937				22 06	44					
4																								
5																								
6					78 250			70 66	96		71 62	1st Half Paid	OCT 2 6 1948	1315				35 81	250			35 81	37 31	
												2nd Half Paid	MAY 6 1949	2246										
7				50				10 02	20		10 22	1st Half Paid	MAY 3 1 1949	6233		5 11		5 11						
8																								
9				93				18 64	36		19 00											19 00	19 36	
10																								
11																								
12																								
13				45				9 02	18		9 20	PAID IN FULL	MAY 2 5 1949	5878		9 20								
14				160				32 06			32 06	PAID IN FULL	MAY 2 1 1949	5582		32 06								
15																								
16																								
17																								
18																								
19																								
20																								
			M 160	316		Un 91 38	116									46 37								
			NM 236	250		Un 121 92	96				215 42					51 26		62 98				54 81		
			456	566		213 30	212																	

Assessment Roll and Tax List of Real Property in the Inwood of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land (Acres)	(Mills)	No. School District	Indicates Homestead Tax or No	Indicates Agricultural Tax 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 as Revised by the Board of Review ($)	Final Equalized Value ($)
1	Thor Helm & Glenn Swisher		NE¼ of NE¼	7	140	30	40			No		168			168		56				56		
2	State of Minnesota		NW¼ of NE¼																				
3	~~State of Minn~~	State of Minnesota	SW¼ of NE¼				40			No		168			168		56				56		
4	Thor Helm & Glenn Swisher		SE¼ of NE¼				40			"		168			168		56				56		
5																							
6	Walter & Mary Decker		NE¼ of NW¼				40			No		225			225	45					45		
7	Mary Swisher		NW¼ of NW¼				32.30			"		305	240		545	109					109		
8	Walter & Mary Swisher		SW¼ of NW¼				32.30			"		170			170	34					34		
9	Paige M. & Kathryn Brown		SE¼ of NW¼ Lucky Strike				40			No		160			160	32					32		
10																							
11	Paige M. & Kathryn Brown		NE¼ of SW¼				40			No		160			160	32					32		
12	State of Minnesota		NW¼ of SW¼																				
13	Arnold D. & Marie Larson		SW¼ of SW¼				30.35			No		360	660 2 cabins		1021	186	297				483 M		
14	Paige M. & Kathryn Brown		SE¼ of SW¼				40			No		375	265		640	128					128		
15																							
16	Thor Helm & Glenn Swisher		NE¼ of SE¼				40			No		168			168		56				56		
17	D. E. Dee		NW¼ of SE¼				40			"		168			168		56				56		
18	Joseph Burchchet, Dr.		SW¼ of SE¼				40			"		168			168		56				56		
19	State of Minnesota		SE¼ of SE¼																				
20																							
							494.95					2963	1966		4929	566	633				1199		

Cass County, Minnesota, for Taxes for the Year 1948.

	Sold for Taxes	Validations by School District 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	Dollars	Tax including State Homestead Mills	State Tax on Non-Homestead 2.16 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	SOLD FOR TAXES				56				11.22	.22		11.44	1	PAID IN FULL	MAR		1949	4153		11.44 ✓									
2													2																
3	SOLD FOR TAXES				56				11.22	.22		11.44	3	Forfeited														11.44	Came
4	SOLD FOR TAXES				56				11.22	.22		11.44	4	PAID IN FULL	MAR		1949	4153		11.44 ✓									
5													5																
6					M 45				902			902	6	PAID IN FULL	MAY	20	1949	6552		902 ✓									
7					M 109				2184			2184	7	First Half Paid	MAY	31	1949	10241		1708 ✓									
8	SOLD FOR TAXES				M 34				682			682	7	Balance Paid	OCT	15	1949	12692				476 ✓							
9					M 32				642			642	8														682		
10													9	PAID IN FULL	MAY	31	1949	4486		642 ✓									
11					M 32				642			642	10																
12													11	PAID IN FULL	MAY	31	1949	4486		642 ✓									
13					M 186				10404	.114 V		10518	12																
					M 297								13	1st Half Paid	MAY	17	1949	5228		5259									
													13	2nd Half Paid	OCT	7	1949	12732				5257 ✓							
14					M 128				2566			2566	14	PAID IN FULL	MAY	31	1949	4486		2566 ✓									
15													15																
16	SOLD FOR TAXES				56				11.22	.22		11.44	16	PAID IN FULL	MAR		1949	4152		11.44 ✓									
17	SOLD FOR TAXES				56				11.22	.22		11.44	17														11.44		
18					56				11.22	.22		11.44	18	PAID IN FULL	MAY	21	1949	6478		11.44 ✓									
19													19																
20													20																
				M	330	186		Non	14350	.132		25000								Q 11036									
				M	336	297		Non	14004	.114										M 5259		5257				1826		4.44	
					716	483			34754	.246																			

Assessment Roll and Tax List of Real Property in the Laurel of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Rural Homestead Up to $4,000 20%	Rural Over $4,000 and Non-Homestead 33⅓%	All Other Homestead 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	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation	Tax including State Homestead	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
							Acres / Mills		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars / Mills	Dollars	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			NE¼ of NE¼	8	140	30		Un																															
2			NW¼ of NE¼																																				
3			SW¼ of NE¼																																				
4			SE¼ of NE¼																																				
5																																							
6	Nicholas Barbol		~~NE¼ of NW¼~~ Lot 1				32.10	No	231			231		77				77				77	1544	30		1574	PAID IN FULL	MAY 3 1 1949	6626		1574							1144	
7	State of Minnesota		NW¼ of NW¼																																				
8	Walter Dreyer		SW¼ of NW¼				40	No	168			168		56				56				56	1122	27		1149	~~Partial Payment~~	~~OCT 3 1 1949~~	9452		1223		1110						
9	Brand & Palmer, Mont & Hine & Bailey		~~SW¼ of NW¼~~ Lot 2				33.80	"	443	400		843		281				281				281	5632	108		5740	Part Paid	FEB 1 6 1949	7772	164								1144	960 Abated
10		Dreyer																																					
11	Wm & Anna Dreyer		NE¼ of SW¼				40	Yes	280			280	56					56				56	1122			1122	1st Half Paid	JUL 5 1949										561 & 617	
12	"		NW¼ of SW¼				40	"	425	700		1125	225					225				225	4510			4510	1st Half Paid	JUL 5 1949	9039				3297	132				2255 & 2481	
13	Wm Dreyer		SW¼ of SW¼				40	"	240			240	48					48				48	962			962	1st Half Paid	JUL 5 1949										481 & 529	
14	Esther Ruth Brennan		SE¼ of SW¼				40	No	285			285		95				95				95	1904	36		1940	SOLD FOR TAXES											1940	
15	Nicholas Barbol		W. Gave of Lot 4				2	No	220			220		90				90				90	1804	34		1838	PAID IN FULL	MAY 3 1 1949	6626		1838								
16	Ralph & Dean Johnston		~~NW¼ of SE¼~~ Lot 4 less W. 2 ac.				40	Yes	170			170	34					34				34	687			687	PAID IN FULL	APR 2 5 1949	5082		687								
17	Harlan Madison		~~NW¼ of SE¼~~ Lot 3				56.50	No	531			531		177				177				177	3548	68		3616	~~Partial Payment~~	~~MAR 2 2 1949~~	3238		1808		2347						15.74 Abated
18	Esther Ruth Brennan		SW¼ of SE¼				40	No	168			168		56				56				56	1122	27		1149	~~Partial Payment~~	~~SEP 1 2 1949~~	12132									1144	
19	Ralph & Dean Johnston		SE¼ of SE¼				40	Yes	300	120		420	84					84				84	1684			1684	PAID IN FULL	MAY 3 5 1949	5082		1684								
20																																							
							451.40		3511	1220		4731	441	832				1229					25636	320		25956				1647	8807		5841				7525	

Assessment Roll and Tax List of Real Property in the Lawrence of Birch Cooley

Cass County, Minnesota, for Taxes for the Year 1948.

	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	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
1	Lorne L. Eckroth & Mr. Farwell		NE ¼ of NE ¼			9	140 30	40	11	1/6	1335	720		1055	211					211
2	" "		Lot 1 ~~NW ¼ of NW ¼~~					25	"		315			315	63					63
3	" "		~~SW ¼ of NE ¼~~					40	"		215			215	43					43
4			SE ¼ of NE ¼					40	"		360			360	72					72
5																				
6	Robert Hicks Sr.		Lot 2 ~~NE ¼ of NW ¼~~					23 71	11	1/6	285			285		95				95
7	Thos. J. & Marion E. Black		Lot 3 ~~NW ¼ of NW ¼~~					37 50	"		407	400		807		269				269
8			~~SW ¼ of NW ¼~~																	
9	Robert Hicks Sr.		SE ¼ of NW ¼					40		1/6	168			168		56				56
10																				
11	Opal E. Smedley		NE ¼ of SW ¼					40		1/6	120			120	34					34
12	" "		NW ¼ of SW ¼					40		"	240	205		445	89					89
13	Ivers & Dorothy Hanson		SW ¼ of SW ¼					40		"	300	100		400	80					80
14			~~SE ¼ of SW ¼~~ Lot 4					35 60		"	145			145	29					29
15																				
16	Clarence Louise Hanson		NE ¼ of SE ¼					40		1/6	335			335	67					67
17	" "		NW ¼ of SE ¼					40		"	170			170	34					34
18	" "		Lot 5 ~~SW ¼ of SE ¼~~					21 10		"	95			95	19					19
19			Lot 6 ~~SE ¼ of SE ¼~~					39 25		"	215	100		315	63					63
20																				
								552 15			3755	1525		5280	804	420				1224

Validations by School District as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 11 Rate 44 2 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections in First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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				#211				4228			4228	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 31 1949											
2				# 63				1267			1267	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 31 1949	13597 16653		38 97		38 97						
3				# 43				862			862	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 31 1949											
4				# 72				1442			1442	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 31 1949											
5																								
6	C.D.X.			95				1904	36		1940	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	14259 4487		9 70		9 70						
7				269				5394	104		5498	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 31 1949	4497 12811		27 49		27 49						
8																								
9	C.D.X.			56				1127	22	10 88	1144	Balance Due Balance Paid	MAY 31 1949 OCT 31 1949	7485 14237		6 30		5 14						
10																								
11				# 34				682			682	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 25 1949	14280		6 83		3 41						
12				# 89				1784			1784	2nd Half Paid 1st Half Paid	OCT 31 1948 MAY 25 1949	5815 12476				8 92						
13				# 80				1604			1604	PAID IN FULL	MAY 31 1949	6810		16 04								
14				# 29				582			582	PAID IN FULL	MAY 31 1949	6810		5 82								
15																								
16				# 67				1342			1342	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	14482		6 71		6 71						
17				# 34				682			682	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	6238		3 41		3 41						
18				# 19				380			380	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949			1 90		1 90						
19				# 63				1262			1262	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	14483		6 31		6 31						
20																								
				# 224 224	420 420			24532	162		24694					134 98		111 96						

Arthur's Point | Kearney Heights | Ogema Point

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

Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres)	No. School District	Indicates Homestead Income Tax	Indicates Non-Homestead Income Tax	True and Full Valuations: Land Exclusive of Buildings or 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	Harvey D. & Agnes Anderson		~~Lot 1 Block 1 Birch Lake~~																			
2	"		NW¼ of NE¼ } Lot 2	10	140	30	60.70	70			300			300		100				100		
3			SW¼ of NE¼ }				47.25	"			380	700		1080		360				360		
4			SE¼ of NE¼																			
5																						
6	Harvey D. & Emma E. Coles		Lot 3 NE¼ of NW¼				33.25	70			180			180	36					36		
7	"		NW¼ of NW¼				40	"			225			225	45					45		
8			Lot 4 SW¼ of NW¼				31.10	"			965	600		965	193					193		
9			SE¼ of NW¼																			
10																						
11	Axel Geo. & Inez L. Hallin		NE¼ of SW¼ } Lot 5				45	70			645	350		995	199					199		
12			NW¼ of SW¼ }																			
13	"		SW¼ of SW¼				89	"			180			180	36					36		
14	"		Lot 6 ~~SW¼ of SW¼~~				26.95	70			310	800		1110		370				370		
15																						
16	E. O. Nagel		Lot 9 ~~NE¼ of SE¼~~				46.60	70			435			435	87					87		
17			NW¼ of SE¼																			
18	Axel Geo. & Inez L. Hallin		Lot 7 ~~SW¼ of SE¼~~				38.75	70			120			120	24					24		
19	"		Lot 8 ~~SE¼ of SE¼~~				39.85	"			175			175	35					35		
20																						
							434.55				3315	2450		5765	655	830				1485		

	Sold for Taxes	Valuations at School District Rates as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 6 Rate 32.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead Tax 5.76 Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to Five Months in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				100				2004	38		2042	PAID IN FULL	MAY 31 1949												
2				360				7214	138		7352	PAID IN FULL	MAY 31 1949	6776		1394									
3																									
4																									
5																									
6				# 36				722			722	PAID IN FULL	MAR 22 1949												
7				# 45				902			902	PAID IN FULL	MAR 22 1949	7451		5492									
8				# 193				3868			3868	PAID IN FULL	MAR 22 1949												
9																									
10																									
11				# 199				3988			3988	2nd Half Paid 1st Half Paid	OCT 29 1948 MAY 27 1949	3378											
12																									
13				# 36				722			722	2nd Half Paid 1st Half Paid	OCT 29 1948 MAY 27 1949	5765		6054		6134						
14				370				7416	142		7558	2nd Half Paid 1st Half Paid	OCT 29 1948 MAY 27 1949	3378											
15																									
16	Abatement # 4186			# 87				1207 1744			1207 1744	Balance Due 1st Half Paid	OCT 25 1949 MAY 31 1949	3024 6154		872		3325							542 Abated
17																									
18				# 24				480			480	2nd Half Paid 1st Half Paid	OCT 29 1948 MAY 27 1949	3378				591							
19				# 35				702			702	2nd Half Paid 1st Half Paid	OCT 29 1948 MAY 27 1949	5765		591									
20																									
				1114	6554 8800 7484			29762	318		30080					22413		19055							542

Assessment Roll and Tax List of Real Property in the Lawson of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	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 in Yes or No	Indicate Aged Homestead Tax in 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
1	State of Minnesota		NE ¼ of NE ¼	11	140	30				Yes													
2	State of Minnesota		NW ¼ of NE ¼																				
3	State of Minnesota		SW ¼ of NE ¼																				
4	State of Minnesota		SE ¼ of NE ¼																				
5																							
6	State of Minnesota		NE ¼ of NW ¼																				
7	State of Minnesota		NW ¼ of NW ¼																				
8	State of Minnesota	Lot 1	~~SW ¼ of NW ¼~~																				
9	State of Minnesota		SE ¼ of NW ¼																				
10																							
11	State of Minnesota		NE ¼ of SW ¼																				
12	State of Minnesota		NW ¼ of SW ¼																				
13	State of Minnesota		SW ¼ of SW ¼																				
14	State of Minnesota		SE ¼ of SW ¼																				
15																							
16	State of Minnesota		NE ¼ of SE ¼																				
17	State of Minnesota		NW ¼ of SE ¼																				
18	State of Minnesota		SW ¼ of SE ¼																				
19	Willis E. & Catherine L. Johnston		SE ¼ of SE ¼				40			No		202	23		225		75				75		
20																							
							40					202	23		225		75				75		

	Sold for Taxes	Taxations 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. 4 Rate 28.8 Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	Tax Including State Homestead ..... Mills $ cts.	State Tax on Non-Homestead 2.8 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.		Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1949 $ cts.	June Settlement 1949 $ cts.	Penalty $ cts.	November Settlement 1949 $ cts.	Penalty $ cts.	Collections to First Monday in January 1950 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1950 $ 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	SOLD FOR TAXES				75			15 04	28		15 32	19	PAID IN FULL AUG 20 1949		12255				15 32	43					
20												20													
					75			15 04	28		15 32								15 32						

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

Cass County, Minnesota, for Taxes for the Year 1948.

	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 Agricultural 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			NE¼ of NE¼	12	142	30			Un														
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6			NE¼ of NW¼																				
7	A. R. Dwyer		Lot 2 ~~NW¼ of NW¼~~				14.25	70				141			141		47				47		
8	State of Minnesota		Lot 3 ~~SW¼ of NW¼~~																				
9	Emma Spencer		Lot 4 ~~SE¼ of NW¼~~				19.95	70				402			402		134				134		
10																							
11			NE¼ of SW¼																				
12	Dolon O. Swanson		Lot 5 ~~NW¼ of SW¼~~				4.25	70				450			450		150				150		
13	Clarence & Evelyn Ellerman		SW¼ of SW¼				40			No		170			170	34					34		
14	Adrian Borden & Merritt		Lot 6 ~~SE¼ of SW¼~~				29.25					450	100		550	110					110		
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							
							150.70					1613	100		1713	144	331				475		

	Sold for Taxes	Taxations 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 3.6 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 $ cts.	June Settlement 1949 $ cts.	Penalty $ cts.	November Settlement 1949 $ cts.	Penalty $ cts.	Collections to First Monday in January 1950 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1950 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1																								
2																								
3																								
4																								
5																								
6																								
7	SOLD FOR TAXES			47				947	18		960	PAID IN FULL	SEP 8 1949	12519				960	29					
8																								
9				134				2686	52		2738	1st Half Paid	MAY 31 1949	9489		1369		1369						
10												2nd Half Paid	OCT 31 1949	14032										
11																								
12	SOLD FOR TAXES			150				2006	58		3064												3064	
13			H 34					687			687	PAID IN FULL	MAY 25 1949	9027		687								
14			H 110					2204			2204	2nd Half Paid	OCT 31 1949	13420				1102						
												1st Half Paid	MAY 31 1949	9139		1102								
15																								
16																								
17																								
18																								
19																								
20																								
			H 144 N 330 474					9520	128		9648					@ 3153		2431					3064	

Assessment Roll and Tax List of Real Property in the Lawrence of Bird Lake, Cass County, Minnesota, for Taxes for the Year 1948.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	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 NE¼ of NE¼				13	40	30		Clear												
		2 NW¼ of NE¼																				
		3 SW¼ of NE¼																				
		4 SE¼ of NE¼																				
		5																				
Morris H. Damp		6 Lot 1 ~~NE¼ of NW¼~~				23	50			Yes	430	800		1230	246					246		
~~State of Minnesota~~	Chauncey & Evelyn Allerman	7 NW¼ of NW¼																				
~~Fred Parker~~	Chauncey Allerman	8 SW¼ of NW¼				40			No	Yes	585			585	117					117		
C. M. Schmidt		9 Lot 2 ~~SE¼ of NW¼~~				41	30		No		606	300		906		302				302		
		10																				
~~Hyden Lodge~~	Dorothy E. Flemming	11 NE¼ of SW¼				40				Yes	175	35		210	42					42		
Wm. Donaldson		12 NW¼ of SW¼				40				"	260			260	52					52		
"		13 SW¼ of SW¼				40				"	415			415	83					83		
Geo. F. Duncan		14 SE¼ of SW¼				40				No	222			222		74				74		
		15																				
~~Raymond Flesch~~	~~Raymond H. + Alvenda Flesch~~	16 Lot 4 ~~NE¼ of SE¼~~				47	30			No	330			330		110				110		
~~Raymond~~ "	" "	17 Lot 3 NW¼ of SE¼				51	15			"	300			300		100				100		
		18 SW¼ of SE¼																				
		19 SE¼ of SE¼				40				"	168			168		56				56		
		20																				
						403	15				3216	1410		4626	540	642				1182		

Cass County, Minnesota, for Taxes for the Year 1948.

Sold for Taxes	Validations 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 $ cts.	State Tax on Non-Homestead 3.76 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 $ cts.	June Settlement 1949 $ cts.	Penalty $ cts.	November Settlement 1949 $ cts.	Penalty $ cts.	Collections to First Monday in January 1950 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1950 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
											1													
											2													
											3													
											4													
											5													
											6	2nd Half Paid 1st Half Paid	OCT 11 1949 MAY 31 1949	12768 6125		2465		2465						
											7	No taxes for 1948												
		H	246				49	30			8	PAID IN FULL	MAY 25 1949	6227		2344								
		H	117				23	44			9	2nd Half Paid 1st Half Paid	OCT 13 1949 MAR 31 1949	12637 5277		3054		3054						
			302				60	57	116		10													
		H	42				8	42			11	PAID IN FULL	MAY 10 1949	5293		842								
SOLD FOR TAXES		H	52				10	47			12												1047	
SOLD FOR TAXES		H	83				16	64			13												1664	
			74				14	86	28		14	PAID IN FULL	MAY 31 1949	9492		1512								
											15													
			110				22	04	42		16	PAID IN FULL	MAR 19 1949	4161		2246								
			100				20	04	38		17	PAID IN FULL	MAR 19 1949	4161		2042								
											18													
			56				11	22	22		19	PAID IN FULL	MAR 19 1949	4161		1144								
											20													
		H H	540 642 1182				236	88	246							15679		5549					2266	

Assessment Roll and Tax List of Real Property in the Lonsdale of Bemidji Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	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	Inf. Non-Homestead Tax or Fn	Inf. Agricultural Tax or Fn	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				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Clarence & Evelyn Allemon		NE ¼ of NE ¼	14	144	30	40		7		180			180	36					36		
2	State of Minnesota		NW ¼ of NE ¼																			
3	State of Minnesota		SW ¼ of NE ¼																			
4	~~K. L. Barber~~ Clarence Allemon		SE ¼ of NE ¼				40		7		185			185	37					37		
5																						
6	State of Minnesota		NE ¼ of NW ¼																			
7			NW ¼ of NW ¼																			
8	State of Minnesota	Lot 1	~~SW ¼ of NW ¼~~																			
9	Wilbert & Marie Bokeberg	Lot 2	~~SE ¼ of NW ¼~~				39		7		150			150		50				50		
10																						
11	" "	Lot 3	~~NE ¼ of SW ¼~~				29 75	"			120			120		40				40		
12	J. A. Cline	Lot 4	~~NW ¼ of SW ¼~~				26		7		155			155	31					31		
13	" "		SW ¼ of SW ¼				40	"			290	125		415	83					83		
14	Wilbert & Marie Bokeberg		SE ¼ of SW ¼				40		7		247	170		417		139				139		
15																						
16	Wm Donaldson		NE ¼ of SE ¼				40		7		295			295	59					59		
17	Wilbert Bokeberg		NW ¼ of SE ¼				40		7		225			225		75				75		
18	" "		SW ¼ of SE ¼				40				225			225		75				75		
19	Wm Donaldson		SE ¼ of SE ¼				40		7		520	710		1230	246					246		
20																						
							414 75				2592	1005		3597	492	329				821		

	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. 6 Rate 36 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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				A	36			722			722	1	PAID IN FULL MAY 25 1949		6027		722								
2												2													
3												3													
4				A	37			742			742	4	PAID IN FULL MAY 25 1949		6027		742								
5												5													
6												6													
7												7													
8												8													
9	SOLD FOR TAXES				50			1002	20		1022	9	Wert Paid	DEC - 6 1949	7204						522	42	564		See + pen due yet.
10												10													
11	SOLD FOR TAXES				40			802	16		818	11	Wert Paid	DEC - 6 1949	7204						418	33	451		See + pen due yet.
12				A	31			622			622	12	PAID IN FULL JUN 27 1949		7284				622	09					
13				A	83			1664			1664	13	PAID IN FULL JUN 27 1949		7284				1664	25					
14	SOLD FOR TAXES				139			2786	54		2840	14	Wert Paid	DEC - 6 1949	7204						1560	125	1685		1685 + pen due yet.
15												15													
16	SOLD FOR TAXES			A	59			1182			1182	16												1182	
17					75			1504	28		1532	17												1532	1532
18					75			1504	28		1532	18												1532	1532
19	SOLD FOR TAXES			A	246			4930			4930	19												4930	
20												20													
				11	492																				
				14	329																				
					821			17460	146		17606						1464	22 86			2500		11356		

Assessment Roll and Tax List of Real Property in the Township of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	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 Homestead Tax	Indicate Agricultural 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)	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 Ware		NE¼ of NE¼	15	146	30	40	Wright			170			170	34					34		
2	State of Minnesota		NW¼ of NE¼																			
3	Richard & Clara Ware		SW¼ of NE¼				40	"			170			170	34					34		
4	" "		~~SE¼ of NE¼~~ Lot 1				33.60	"			160			160	32					32		
5																						
6	State of Minnesota		NE¼ of NW¼																			
7	State of Minnesota		NW¼ of NW¼																			
8	W. A. & E. B. Cantenwine		SW¼ of NW¼				40	Pine			230	215		445	89					89		
9	" "		SE¼ of NW¼				40	"			215			215	43					43		
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	Harold L. & Penny E. Reed		NW¼ of SW¼				40	Pine			190			190	38					38		
13	" "		SW¼ of SW¼				40	"			338	452		790	158					158		
14	" "		SE¼ of SW¼				40	"			335			335	67					67		
15																						
16	Richard & Clara Ware		~~NE¼ of SE¼~~ Lot 2				36.50	"			270	290		560	112					112		
17	" "		NW¼ of SE¼				40	"			180			180	36					36		
18	Clifford & Lolly Stage		SW¼ of SE¼				40	"			280	400		680	136					136		
19	Gerald & Hazel Sykes		SE¼ of SE¼				40	"			455			455	91					91		
20																						
							470.10				2713	1357		4350	870					870		

	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 (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	Remarks
1				34				682			682	2nd Half Paid 1st Half Paid	SEP 28 1949 MAY 17 1949											
2															5820 12314	1003		1003							
3				34				682			682	2nd Half Paid 1st Half Paid	SEP 28 1949 MAY 17 1949												
4				32				642			642	2nd Half Paid 1st Half Paid	SEP 28 1949 MAY 17 1949												
5																									
6																									
7																									
8				89				1784			1784	2nd Half Paid 1st Half Paid	DEC 8 1949 MAY 31 1949												
9				43				867			867	2nd Half Paid 1st Half Paid	DEC 8 1949 MAY 31 1949		13987 14216	1323				1323	106				
10																									
11																									
12				38				762			762	2nd Half Paid 2nd Half Paid	OCT 17 1949 OCT 17 1949		12707			2035							
13				158				3166			3166	1st Half Paid 1st Half Paid	MAY 18 1949 MAY 31 1949		14471 14922		26.35								
14				67				1342			1342	2nd Half Paid	OCT 17 1949												
15																									
16				112				2244			2244	2nd Half Paid 1st Half Paid 2nd Half Paid	SEP 28 1949 MAY 17 1949 SEP 28 1949		12314 5820	1483		1483							
17				36				722			722	1st Half Paid	MAY 17 1949												
18				136				2726			2726	PAID TO FELL TWP. T	1949	11880				2726	41						
19				91				1824			1824	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 31 1949		10277 14324	912		912							
20																									
				870				17438			17438					2395.9 4721		8058		1223					

Assessment Roll and Tax List of Real Property in the Lawrence of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	Mths	No. School District	Indicate Homestead for Taxes	Indicate Agricultural for Taxes	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 Not Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 Not 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	State of Minnesota		NE¼ of NE¼		16	140	30		Un														
2	~~State of Minnesota~~		Lot 1 ~~NW¼ of NW¼~~																				
3			SW¼ of NE¼																				
4	~~State of Minnesota~~		SE¼ of NE¼																				
5																							
6	~~State of Minnesota~~		NE¼ of NW¼																				
7	~~State of Minnesota~~		Lot 3 ~~NW¼ of NW¼~~																				
8	~~State of Minnesota~~		Lot 4 ~~SW¼ of NW¼~~																				
9			Lot 2 ~~SE¼ of NW¼~~																				
10																							
11	Mike Bushey		NE¼ of SW¼				40		No			220	14		234		78				78		
12	Wm R. Mill		Lot 5 ~~NW¼ of SW¼~~				39	75	"			300			300		100				100		
13	"		SW¼ of SW¼ less Lot 5 and less the 4.637 acres described in Deed Book 61 p. 6 C.R.				37		"			249			249		83				83		
14			SE¼ of SW¼				40		"			270			270		90				90		
15	Dennis & Joyce Kennedy		All that part of Lot 4 lying S. of N. "H" & "H" lying S. of C.L.R.				2		No			40	300		340	68					68		
16	~~Henry L. Ley & Mary Lou Bradwuff~~ Andrew Price		NE¼ of SE¼				40		No			180			180		60				60		
17	~~State of Minnesota~~ Andrew Price		NW¼ of SE¼																				
18	Andrew Price		SW¼ of SE¼				40		No			185	200		385		125				125		
19	~~State of Minnesota~~ Lon V. & Lillian Ivins		SE¼ of SE¼				40																
20																							
							237	75				1437	514		1949	68	536				604		

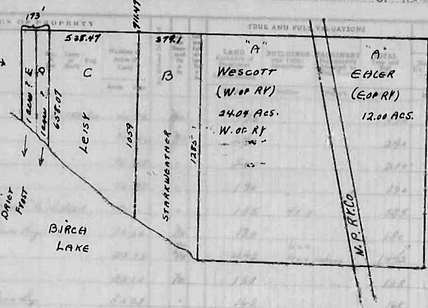
	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. 66 / Rate 41 / 200 Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax including State Homestead $ cts.	State Tax on Non-Homestead 3.86 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 $ cts.	June Settlement 1949 $ cts.	Penalty $ cts.	November Settlement 1949 $ cts.	Penalty $ cts.	Collections to First Monday in January 1950 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1950 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11	SOLD FOR TAXES				78			1564	30		1594	PAID IN FULL MAY 31 1949		7718		1594								
12					100			2004	38		2042	2nd Half Paid OCT 31 1948		5234				1021						
13					83			1664	32		1696	1st Half Paid MAY 31 1949		5224		848		848						
14					90			1804	34		1838	2nd Half Paid OCT 31 1948		5224		919		919						
15					68			1362			1362	1st Half Paid MAY 31 1949		5224		681		722						Balance due $7.22
16					60			1202	24		1226	Balance Paid OCT 19 1949		5224		1226								
17												PAID IN FULL MAY 16 1949		5224										
18	Abatement #4090				108 / 125			2164 / 2506	48		2206 / 2554	1st Half Paid APR 20 1949		5043		1277								3.48 Abated
19												Balance Paid OCT 31 1949		5348				929						
20																								
				74	68 / 536 / 604			12106	206		12312					9525		4437						3.48

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

Cass County, Minnesota, for Taxes for the Year 1948.

	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 as %	Indicate Agricultural Tax as %	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	Geo. E. Smedley		NE¼ of NE¼	12	140	30	40		2		Yes	170			170	34					34		
2	Esther Rice Brunner		NW¼ of NE¼				32.27				No	168			168		56				56		
3	Margaret E. Young	Margaret Young	SW¼ of NE¼				31.95				Yes	295			295	59					59		
4	Geo. E. Smedley		SE¼ of NE¼				40				"	465	175		640	128					128		
5																							
6	Esther Rice Brunner		NE¼ of NW¼				40.36				No	339			339		113				113		
7	N. T. Dieper		NW¼ of NW¼				40				Yes	170			170	34					34		
8	Daniel E. & Muriel M. Peterson		SW¼ of NW¼				25.58				"	125			125	25					25		
9	Margaret E. & Josephine Coleman Young	Margaret Young	SE¼ of NW¼				31.12				"	425	405		830	166					166		
10																							
11	Roy J. Quick		NE¼ of SW¼				30.35				Yes	245	600		845	169					169		
12	Daniel E. & Muriel M. Peterson		NW¼ of SW¼				22.83				Yes	200			200	40					40		
13	" "		SW¼ of SW¼				36.85				"	300	560		860	172					172		
14	Henry Jerry Hedwig & Mary Ann Hedwig ~~Roy J. & Elizabeth R. Quick~~		SE¼ of SW¼				38.21				"	466	325		791	158					158		
15																							
16	W. H. Jerome		NE¼ of SE¼				36.52				Yes	235	300		535	107					107		
17	Roy J. Quick		NW¼ of SE¼				39.15				"	230			230	46					46		
18	John & Grace Hedwig		SW¼ of SE¼				40				"	525	830		1355	271					271		
19	" "		SE¼ of SE¼				40				Yes	130			130	26					26		
20																							
							570.19					4487	3195		7682	1435	169				1604		

	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. 2 Rate 41 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid: When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January, 1950	Total Delinquent Tax and Penalty	Remarks
1					17.34			6.82			6.82	Balance Paid OCT 3 1 1949	13036										
2	SOLD FOR TAXES				5.86			11.22	.37		11.44	1st Half Paid MAY 25 1949	5876		3.45		3.39				11.44		
3					5.89			11.82			11.82										11.82	13.00	
4					12.8			25.66			25.66	Balance Paid OCT 3 1 1949	13036		12.83		12.83						
5												1st Half Paid MAY 25 1949	5876										
6	SOLD FOR TAXES				11.3			22.64	.44		23.08										22.08		
7	SOLD FOR TAXES				17.34			6.82			6.82	1st Half Paid JUL 2 1949	7071				3.41	14			3.41		
												2nd Half Paid OCT 3 1 1949	13405				3.41						
8					12.5			5.02			5.02	1st Half Paid MAY 25 1949	5877		2.51		2.51						
9					16.6			33.26			33.26										33.26	36.59	
10																							
11	SOLD FOR TAXES				16.9			33.86			33.86	PAID IN FULL JUN 27 1949	7017				33.86	47					
												2nd Half Paid OCT 3 1 1949	13405										
12					4.0			8.02			8.02	1st Half Paid MAY 25 1949	5873		21.25		21.25						
13					17.2			34.48			34.48	2nd Half Paid OCT 3 1 1949	13405										
												1st Half Paid MAY 25 1949	5873										
14					15.8			31.66			31.66	PAID IN FULL MAY 28 1949	6306		31.66								
15																							
16					10.7			21.41			21.41	2nd Half Paid NOV 25 1949	14149										
												1st Half Paid MAY 30 1949	6055		10.71				10.70	85			
17					4.6			9.22			9.22	PAID IN FULL JUN 27 1949	7017				9.22	18					
18					27.1			54.32			54.32	2nd Half Paid OCT 3 1 1949	13405										
												1st Half Paid MAY 25 1949	5873		27.16		27.16						
19					2.6			5.22			5.22	2nd Half Paid OCT 3 1 1949	13405										
												1st Half Paid MAY 25 1949	5873		2.61		2.61						
20																							
					143.5 / 21.4 / 164.9 / 1604			321.45	66		322.11				211.838		116.022		10.70		33.61		



	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY			TRUE AND FULL VALUATIONS: Land	Buildings	Total	ASSESSED VALUATIONS: Rural Land	Rural Buildings	All Other Land	All Other Buildings	Machinery (only to 1/4 true value)	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
	David L. & Myrle Peterson													34		
	Geo. H. Mill													48		
	"													42		
	David L. & Myrtle M. Peterson													34		
	Cecil R. Brown													112		
	Warren C. & Margaret J. Moen													60		
	Hubert & Evelyn Leisy													382.70		
	Hubert and Evelyn Leisy													46		
	E. R. Frost													56		
	John J. Dirr													20		
	Esther M. Hewett													33		
	Guy, Helen, Dillapaw & Lenora Hilliard													200	Abate #414	
	Esther M. Wescott		Portal Lots											65		
	J. Leisy		Tract "C" of Lot 4	10.00	"	270	580	850	170					170		
	David L. & Myrtle M. Peterson		NE¼ of SE¼	40.42	"	170		170	34					34		
	Otto Mill Long		NW¼ of SE¼	40.35	"	200		200	40					40		
	L. Duane Nielsen		SW¼ of SE¼	40.30	"	180	520	700	140					140		
	George H. Mill		SE¼ of SE¼	40.43	"	380	535	915	183					183		
	E. R. & Effie B. Starkweather		Tract "A" of Lot 4	10	"	300	710	1010	202					202		
				534.42		4212	4460	8672	1722	427				1906		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS EQUALIZED BY DEPARTMENT OF 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 3.86 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	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				4.34				6.82			6.82	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 25 1949	13465 6073		3.41		3.41							
2				4.48				9.62			9.62	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	13466 6198		4.81		4.81							
3				4.42				8.47			8.47	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	13467 6199		4.24		4.24							
4				4.34				6.82			6.82	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 25 1949	13465 6073		3.41		3.41							
5				11.72				23.44			23.44	PAID IN FULL	JAN 27 1949	6173	23.44										
6				6.00				12.02	.24		12.26	1st Half Paid	APR 27 1949	6103		6.13							6.13	2.184 = 2173 1950	
7				#148 #234				83.28	.90		83.18	PAID IN FULL	JAN 22 1949	6177	83.18										
8				4.6				9.22	.18		9.40	PAID IN FULL	JAN 22 1949	246	9.40										
9				5.6				11.22	.22		11.44	PAID IN FULL	JAN 22 1949	246	11.44										
10	SOLD FOR TAXES			4.20				4.00			4.00													4.00	
11	[redacted]			33				6.62	12		6.74	PAID IN FULL	JUN 22 1949	9011		2.00		6.74	10						
12	Abatement #414			4.140 4.200				28.06 40.08			28.06 40.08	2nd Half Paid 1st Half Paid	MAY 2 1949 MAY 25 1949	6076 6178		6.57		8.02							12.02 Abated
13				4.65				13.02			13.02	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 25 1949	13464 6297				6.51							
14																									
15	[redacted]			4.170				34.06			34.06	PAID IN FULL	JAN 22 1949	246	34.06										
16				4.34				6.82			6.82	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 25 1949	13465 6073		3.41		3.41							
17				4.40				8.02			8.02	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	13468 6296		4.01		4.01							
18				4.140				28.06			28.06	1st Half Paid	MAY 31 1949	6296		14.03							14.03	28.43	
19				4.183				36.68			36.68	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	13469 6293		18.34		18.34							
20				4.202				40.48			40.48	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	13470 6152		20.24		20.24							
				4.1906	Un 35.62			35.62	.76						16.52 R	10.55		8.31					24.18		
				4.1906	Un 2.25			2.25																	
				4.1906	3			38.70	1.66		38.36														

Assessment Roll and Tax List of Real Property in the Town of Birch Lake — Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land (Acres)	(Blks)	No. School District	Indl. Mines Assd. Yes or No	Indl. Mines Assd. 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)	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	David L. & Mable L. Peterson		NE¼ of NE¼	13	140	30	40 46			Yes		170			170	34					34		
2	Geo. H. Mills		NW¼ of NE¼				40 50			Yes		240			240	48					48		
3	"		SW¼ of NE¼				40 48			"		210			210	42					42		
4			SE¼ of NE¼				40 38			"		170			170	34					34		
5	~~Andrew J. Schmitt and Anna Esther Schmitt~~ ~~M. Evelyn Schmitt~~ ~~Elmer Lawrence~~		We½ of Rg of Trail 'C' of Lot 4	12		"	135	450		"		585			585	117					117		
6	Cecil R. Duncan		NE¼ of NW¼		Rec Rg		38 06			No		180			180		60				60		
7	Peter C. & Margaret J. Maurer		Lots 1 NW¼ of NW¼				23 78			Yes		442	600 400 Cabin		1442	148	334				382	700	
8	Herbert & Evelyn Levy, George A. Levy		Lot 3 SW¼ of NW¼				33 10			No		138			138		46				46		
9	Herbert and Evelyn Levy		SE¼ of NW¼ Rec Rg			"	26 38			"		168			168		56				56		
10	E. R. Frost		Trail 'D' of Lot 4				1			Yes		100			100	20					20		
11	John J. Dixon		Trail 'E' of Lot 4				1			No		99			99		33				33		
12	Esther M. Bennett		NW¼ of SW¼ Trail 'A' of Rg of Lot 4				24 04			Yes		500	500		1000	200					200	Abate #414	
13	~~Guy Helen Billyfogle & Lenora Stein~~ ~~Lot 2 less 1 acre sold~~		SW¼ of SW¼				25 02			"		160	165		325	65					65		
14	~~Esther M. Wescoll~~		SE¼ of SW¼																				
15	T. Long		Trail 'C' of Lot 4				10 35			"		270	580		850	170					170		
16	Daniel L. & Mabel M. Peterson		NE¼ of SE¼				40 42			"		170			170	34					34		
17	Otto Mills King		NW¼ of SE¼				40 35			Yes		200			200	40					40		
18	L. Verne Nelson		SW¼ of SE¼				40 30			"		180	520		700	140					140		
19	George H. Mills		SE¼ of SE¼				40 43			"		380	535		915	183					183		
20	E. R. & Effie B. Starkweather		Trail 'B' of Lot 4				10			"		300	710		1010	202					202		
							539 42					4212	4460		8672	1477	439				1806		

Valuations by School Districts 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
				Nelson	28	Nelson	28				
				Birch Lake	28	Birch Lake	28				

	Sold for Taxes	Valuations by School Districts Equalized by Department of Taxation: Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Tax including State Homestead: $ cts.	State Tax on Non-Homestead 2.8 Mills: $ cts.	Special Taxes: $ cts.	Total Taxes: $ cts.		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949: $ cts.	June Settlement 1949: $ cts.	Penalty: $ cts.	November Settlement 1949: $ cts.	Penalty: $ cts.	Collections to First Monday in January 1950: $ cts.	Penalty: $ cts.	Delinquent on First Monday in January 1950: $ cts.	Total Delinquent Tax and Penalty: $ cts.	Remarks
1				# 34				68			68	1	2nd Half Paid	OCT 3 1 1949	13495		34		34						
													1st Half Paid	MAY 2 5 1949	6013										
													2nd Half Paid	OCT 3 1 1949	13496										
2				# 48				96			96	2	1st Half Paid	MAY 3 1 1949	6014		96		96						
													2nd Half Paid	OCT 3 1 1949	13497										
3				# 42				84			84	3	1st Half Paid	MAY 3 1 1949	6015		84								
													2nd Half Paid	OCT 3 1 1949	13498										
4				# 34				68			68	4	1st Half Paid	MAY 2 5 1949	6013		34		34						
5				# 117				234			234	5	PAID IN FULL	JAN 2 7 1949	6023	234									
6				60				120	24		120	6	1st Half Paid	APR 2 7 1949	6103		60								
7				# NB 234				83	90		83	7	PAID IN FULL	JAN 2 8 1949	6047	83									
8				46				92	18		94	8	PAID IN FULL	JAN 2 2 1949	246	94									
9				56				112	22		114	9	PAID IN FULL	JAN 2 2 1949	246	114									
10	SOLD FOR TAXES			# 20				40			40	10											40		
11	[illegible]			33				66	12		67	11	PAID IN FULL	JUN 2 3 1949	9011				67	10					
12	Abatement #414			# 200				280			280	12	1st Half Paid	JAN 2 2 1949	246		200		80						12.02 Abated
								400			400		2nd Half Paid	OCT 3 1 1949	13788										
													1st Half Paid	MAY 2 5 1949	6734										
													2nd Half Paid	OCT 3 1 1949	13789										
13				# 65				130			130	13	1st Half Paid	MAY 2 5 1949	6735		65		65						
14												14													
15	[illegible]			# 170				340			340	15	PAID IN FULL	JAN 2 2 1949	246	340									
16				# 34				68			68	16	2nd Half Paid	OCT 3 1 1949	13495										
													1st Half Paid	MAY 2 5 1949	6013		34		34						
17				# 40				80			80	17	2nd Half Paid	OCT 3 1 1949	13494										
													1st Half Paid	MAY 3 1 1949	6016		40		40						
18				# 140				280			280	18	1st Half Paid	MAY 3 1 1949	6016		140		140						
19				# 183				366			366	19	2nd Half Paid	OCT 3 1 1949	13493										
													1st Half Paid	MAY 3 1 1949	6017		183		183						
20				# 202				404			404	20	2nd Half Paid	OCT 3 1 1949	13492										
													1st Half Paid	MAY 3 1 1949	6052		202		202						
		5	3	3	145	Un	305	76																	
		34	34	34	34	Un	225	90																	
			1434	1434			38770	166			38936					1632	8055		8911				2416		

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

Cass County, Minnesota, for Taxes for the Year 1948.

	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	Indicates Homestead Tax or No	Indicates Auditor's 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	Jack D. & Julia B. Hatlestad		Lots 1 & 2 of Block 1 in R.R.O. Beginning at N.E. corner of Lot 1 run thence S. 200 ft.; thence W. 100 ft.; thence N. 100 ft. to the lake; thence southeasterly along the lake to point of beginning				10		46 Ulm 10			300	800		1100	220					220		
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																							
							10					300	800		1100	220					220		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate 41 / 245 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.4 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				H 220				44 10			44 10	1	2nd Half Paid 1st Half Paid	OCT 24 1949 MAY 21 1949	1793 8165		22 05		22 05							
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														
				H 220				44 10			44 10						22 05		22 05							

Form 1C-12 sheet 60½ inches, obverse

Assessment Roll and Tax List of Real Property in the Farm 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	Tenths	No. School District	Indicate Land Assessed as Farm or Rural	Indicate Land Assessed as Farm or Rural	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)
1			NE¼ of NE¼	19	140	30				Farm													
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	Mrs. John Hurd	Maud Lonhoff	The ½ of E½ of NW¼				1			Farm		40	50		90	18					18		
11	Everett L. & Evangeline Hurd		The part of Lot 155 of M 315				1			Farm		30	400		430	86					86		
12			NW¼ of SW¼																				
13			SW¼ of SW¼																				
14	James A. & Martin Mill		All of Lot 4 of M 315 less 2 acres				63			Farm		385	485		870	174					174		
15			SE¼ of SW¼																				
16	John J. & Rose A. Ludrosa		NE¼ of SE¼ less 2 acres of Lot 4				30			Farm		229			229		93				93		
17	Arthur E. & Marguerite K. Johnson		NW¼ of SE¼				10			Farm		100	600		700	140					140		
18	Earl Crane		SW¼ of SE¼ lying S of Hwy 371 & N of Lot 4				37			"		350	350		700	140					140		
19	"		SE¼ of SE¼				40			"		170			170	34					34		
20	Le Roy & Nina		All the part of Lot 4 of M 315 lying S of Hwy 371 & E of Lot 5				2			Farm		36			36		12				12		
							185					1390	1985		3375	582	105				687		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate and ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 3.8 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax Including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 7.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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				# 18				360			360	PAID IN FULL	JAN 31 1949	924	360									
11				# 86				1724			1724	1st Half Paid	Orig. Rec. July 28 1947 / 1st Half Paid MAY 3 1949	11869 / 4538		862		862						
12												12												
13												13												
14				# 174				3488			3488	PAID IN FULL	MAY 31 1949	9491		3488								
15												15												
16	SOLD FOR TAXES			93				1864	36		1900	16												
17				# 140				2806			2806	17	Balance Paid / 1st Half Paid	OCT 31 1949 / MAY 31 1949	13211 / 6624		1450		1350					Balance - 1st half $1350
18				# 140				2806			2806	18											2806	2806
19				# 34				682			682	19											682	682
20				12				240	04		244	20	PAID IN FULL	MAR 28 1949	4240		244							
				582				13970	40		14010					3488	6044		2212				5388	

Arthur's Point | Kearney Heights | Ogema Point

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead Tax by H	Indicate Non-Homestead Tax by N	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 $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 as Equalized by the Board of Review	Final Equalized Value
	~~John Kelsey~~	Charles T. & Irene B. Hayes	NE¼ of NE¼	20	140	30	40	11	No		168			168		56				56		
2	~~Dorothy E. Dugan & Margaret~~		NW¼ of NE¼ (less 207' x 207')				40		Yes		475	470		945	189					189		
3	Salome Billinger		SW¼ of NE¼				40		"		170			170	34					34		
	~~Dorothy E. Dugan & Margaret~~ State of Minnesota		SE¼ of NE¼				40		No		168			168		56				56		
	Charles T. & Irene B. Hayes		207' x 207' of NW¼ NE¼																			
6	John A. & Minna Blank		NE¼ of NW¼				40		Yes		420	250		670	134					134		
7	" "		NW¼ of NW¼				40		"		170			170	34					34		
8	Albert O. Bottem	& Inga E. Thon	SW¼ of NW¼				40		"		170			170	34					34		
9	State of Minnesota		SE¼ of NW¼																			
10																						
11	State of Minnesota		NE¼ of SW¼																			
12			Lucille Rossing NW¼ of SW¼						Exempt													
13	~~Village of Hackensack~~		SW¼ of SW¼				40		No		300			300		100				100		
14	~~Fred W. Lowe & Emma Lowe~~ " "		SE¼ of SW¼ Lot 2				38.75		"		168			168		56				56		
15	Albert O. & Inga Bottem		N. 30 acres of NW¼ of SW¼				30		Yes		100			100	20					20		
16	State of Minnesota		NE¼ of SE¼																			
17	State of Minnesota		NW¼ of SE¼																			
18	State of Minnesota		~~SW¼ of SE¼~~ Lot 1																			
19	State of Minnesota		SE¼ of SE¼																			
20																						
							389.75				2309	720		3029	445	268				713		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Nat. ..... State ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 11 Rate 40 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
	SOLD FOR TAXES				56			11 22	27		11 44	1 PAID IN FULL	NOV 10 1949	6052						11 44	72			
												1st Half Paid	OCT 7 1949	5584		189 4		189 4						
2					189			37 88			37 88	2 2nd Half Paid	OCT 10 1949	7558										Paid Under Protest
												1st Half Paid	OCT 7 1949	5583		34		34						" " "
3					34			6 82			6 82	3 2nd Half Paid	OCT 10 1949	7559										
4	SOLD FOR TAXES				56			11 22	27		11 44	4 Forfeited											11 44	Cancel
5												5												
												1st Half Paid	MAY 2 1949	5394		134		134						
6					134			26 86			26 86	6 2nd Half Paid	OCT 10 1949	7557										
												1st Half Paid	MAY 2 1949	5396		34		34						
7					34			6 82			6 82	7 2nd Half Paid	OCT 10 1949	7556										
8					34			6 82			6 82	8 PAID IN FULL	MAY 20 1949	5395		6 82								
9												9												
10												10												
11												11												
12												12												
13					100			20 04	38		20 42	13 PAID IN FULL	MAY 31 1949	6347		31 86								
14					56			11 22	27		11 49	14 PAID IN FULL	MAY 31 1949											
15					20			4 00			4 00	15 PAID IN FULL	MAY 20 1949	5395		4 00								
16												16												
17												17												
18												18												
19												19												
20												20												
				60	445 268 713			142 90	104		143 94					8 81 87		3 71 9		11 44				

Arthur's Point
Kearney Heights
Ogema Point

	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 Tax by X	Indicate Agricultural Tax by X	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 Non-Homestead Up to $4,000 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 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
	John Dion & Ruth M. Morris	1	NE¼ of NE¼ Lot 1	21	140	30	13		Unorg	No		260	25.0 / 300 cabins		810	72	150				222		
	State of Minnesota	2	NW¼ of NE¼ Lot 2																				
	Wm. Varney, Ilar Stanley & Robert Christie Thomson	3	SW¼ of NE¼ Lot 3				25	40		No		265	50		315		105				105		
		4	SE¼ of NE¼																				
		5																					
	David M. & Roger Robert	6	NE¼ of NW¼				40			No		171			171		57				57		
	Joe & Grace Hathaway	7	NW¼ of NW¼				40			No		265			265	53					53		
	Marguerite Richardson & Julia Jensen	8	SW¼ of NW¼				40					250			250	50					50		
	August & Elsie Dicke	9	SE¼ of NW¼ Lot 5				32.50			No		260	420 / 150 cabins		840	108	100				208		
		10																					
		11	NE¼ of SW¼																				
	Marguerite Richardson	12	N½ of NW¼ of SW¼ in N½ of Lot 6				12.50			No		240	635		875	175					175		
	~~Louise Jacobsen~~ Mary M. Steen	13	SW¼ of SW¼ Lot 7				38.25			No		240			240		80				80		
		14	SE¼ of SW¼																				
	Marguerite Richardson	15	S½ of Lot 6				12.50			No		60			60	12					12		
	Norman & Alice Clowney	16	NE¼ of SE¼ Lot 4				10.00			No		222	300		522		174				174		
		17	NW¼ of SE¼																				
		18	SW¼ of SE¼																				
		19	SE¼ of SE¼																				
		20																					
							288.05					2233	2115		4348	470	666				1136		

	Sold for Taxes	Valuations by School District 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	State Tax on Non-Homestead 3.96 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES				# 72 / 150			4782	58		4840	1	Bal Half Paid	MAY 7 9 1949	6528		2420							2420	73667	
2												2														
3					106			2104	40		2144	3	PAID IN FULL	MAY 3 1 1949	4493		2144									
4												4														
5												5														
6					57			1143	22		1164	6	Balance Paid / Part Paid	NOV 2 9 1949 / MAY 3 1 1949	4836 / 3814		580		478							Bal due 4.75
7					# 53			1062			1062	7	1st Half Paid / 2nd Half Paid	MAY 3 1 1949 / OCT 3 1 1949	3742 / 4576		531		531							
8	SOLD FOR TAXES				# 50			1002			1002	8	PAID IN FULL	DEC 2 9 1949	4737						1002	20				
9					# 108 / 100			4480	38		4518	9	1st Half Paid / 2nd Half Paid	MAY 3 1 1949 / OCT 1 3 1949	1722 / 2447		2259		2259							
10												10														
11												11														
12	SOLD FOR TAXES				# 175			3508			3508	12	PAID IN FULL	DEC 2 9 1949	4737						3508	210				
13					80			1604	30		1634	13	PAID IN FULL	JUL 2 1949	1000				1634	33						
14												14														
15	SOLD FOR TAXES				# 12			240			240	15	PAID IN FULL	DEC 2 9 1949	4737						240	20				
16			Abate # 3747		150 / 174			3066 / 3488	58 / 68		3124 / 3556	16	Part Paid / Balance Paid	APR 1 4 1949 / JUL 3 0 1949	1654 / 1493		1022		2042	15						4.92 Abated
17												17														
18												18														
19												19														
20				# 290 / 24	180 / 250	Unorg	14150 / 926	160 / 96				20														
				706	430		23417	256			23668						8 4253		8344		4750		2420		4.92	

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 Blk.	Rg.	Number of Acres of Land (Acres / 100ths)	No. School District	Information Required Tax Law	Information Required Tax 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 $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	Russell & Hazel Lyden		Lot 1 NW¼ of NW¼	22	146	30	56.25	22	Yes		386	465		845	169					169		
2	Russell & Emma Cole		NW¼ of NE¼				40		No		385	125		510		170				170		
3	"		Lot 2 ~~SW¼ of NW¼~~				34.65				340			340		80				80		
4			SE¼ of NE¼																			
5	Rose Kock		11.5 acs. of Lot 8				13.50		"		75	30		105		25				25		
6	Jake Dunn & Ruth A. Nemic		NE¼ of NW¼				40		Yes		170			170	34					34		
7	"		Lot 10 NW¼ of NW¼				39.95		"		170			170	34					34		
	State of Minnesota ~~Northwestern Land Company~~		Lot 9 ~~SW¼ of NW¼~~																			
8	Jake Dunn & Ruth A. Nemic		SE¼ of NW¼				40		Yes		170			170	34					34		
9	Paul Kock		W. 400' of Lot 7				12		Yes		75	300		375	75					75		
10	Frederick Brown		Lot 7 ~~Less 12 acs.~~				27.50		No		195			195		65				65		
11	Frederick Brown		Lot 8 ~~NW¼ of SW¼~~ less 15 acs.				2		Yes		100	400		500	100					100		
12			SW¼ of SW¼																			
13	Clarence C. Lingeman		Lot 6 ~~SE¼ of SW¼~~				33.75		Yes		440			440	88					88		
14																						
15	D. R. Griffith		Lot 5 ~~NE¼ of SE¼~~				50.50		"		245			245	49					49		
16	"		Lot 3 ~~NW¼ of SE¼~~				27.50		"		135			135	27					27		
17	"		Lot 4 ~~SW¼ of SE¼~~				25.10		"		200	470		670	134					134		
18	Martin O. & Elizabeth Lingeman		1.5 acs. of Lot 8 ~~SE¼ of SE¼~~				1.5		No		150			150		50				50		
19																						
20							450.20				3130	1790		4920	744	400				1144		

	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. 22 Rate 44 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					# 169			3386			3386	1st Half Paid	MAY 31 1949	1277		1693		1693					
												2nd Half Paid	OCT 31 1949	1874										
2					170			3406	66		3472	2nd Half Paid	OCT 27 1949	1332				1703					
												1st Half Paid	MAY 31 1949	1277		1736				50				
3					80			1604	30		1634	2nd Half Paid	OCT 27 1949	1332				817					
												1st Half Paid	MAY 31 1949	1277		817								
4																								
5					35			702	14		716	PAID IN FULL	FEB 28 1949	2767	716								
6	SOLD FOR TAXES				# 34			682			682	1st Half Paid	MAY 19 1949											
7	SOLD FOR TAXES				# 34			682			682	1st Half Paid	MAY 28 1949	3526		682						341	375	
8																								
9	SOLD FOR TAXES				# 34			682			682	2nd Half Paid	MAY 28 1949	3528		341						341	375	
10					# 76			1504			1504	PAID IN FULL	FEB 28 1949	2767	1504									
11					65			1302	26		1328	PAID IN FULL	FEB 28 1949	3499	1328									
12					# 100			2004			2004	PAID IN FULL	FEB 28 1949	3499	2004									
13																								
14					# 88			1764			1764	1st Half Paid	MAY 31 1949	1723		882								
												2nd Half Paid	OCT 31 1949	2346				882						
15																								
16	SOLD FOR TAXES				# 49			982			982	PAID IN FULL	MAY 20 1949	5574		982								
17	SOLD FOR TAXES				# 27			542			542	PAID IN FULL	MAY 20 1949	5574		542								
18	SOLD FOR TAXES				# 134			2686			2686	PAID IN FULL	MAY 20 1949	5574		2686								
19					50			1002	20		1022	PAID IN FULL	JAN 22 1949	241	1022									
20																								
				# 744	400			27930	156		23086				6574	a 10341		5078		50		1023	
				744																				
				400																				
				1144																				

Assessment Roll and Tax List of Real Property in the Inman of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 5C-D. Must not be cut or separated.

	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	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	No. School District	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 Readjusted by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	~~Federal Farm Mtg Corp~~ Eugene Kohl		NE ¼ of NE ¼	23	140	31	40		No	Yes		285			285	57					57		
2	Bernard H Sydney		NW ¼ of NE ¼				40		"			170			170	34					34		
3	State of Minnesota		SW ¼ of NE ¼																				
4	~~Federal Farm Mtg Corp~~ Eugene Kohl		SE ¼ of NE ¼				40		Yes			180			180	36					36		
5																							
6	Bernard H Sydney		NE ¼ of NW ¼				40		Yes			250			250	50					50		
7		Lot 1	~~NW ¼ of NW ¼~~				37.75		"			220			220	44					44		
8	State of Minnesota	Lot 2	~~SW ¼ of NW ¼~~																				
9	August Dobert Mayer		SE ¼ of NW ¼				40		Yes			168			168		56				56		
10																							
11	State of Minnesota		NE ¼ of SW ¼																				
12	~~State of Minnesota~~	~~E E Sullivan~~ Northern Land Company	NW ¼ of SW ¼																				
13	~~State of Minnesota~~	~~E E Sullivan~~ " "	SW ¼ of SW ¼																				
14	State of Minnesota		SE ¼ of SW ¼																				
15																							
16	~~Federal Farm Mtg Corp~~ Eugene Kohl		NE ¼ of SE ¼				40		Yes			260			260	52					52		
17	State of Minnesota		NW ¼ of SE ¼																				
18	State of Minnesota		SW ¼ of SE ¼																				
19	~~Federal Farm Mtg Corp~~ Eugene Kohl		SE ¼ of SE ¼				37		"			330			330	66					66		
20	State of Minnesota																						
							316.75					1863			1863	339	56				395		

	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. 240 Rate 44 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead	State Tax on Non-Homestead 3.8 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					57			11 42			11 42	PAID IN FULL	OCT 25 1949	12625				11 42	40				
2					34			6 82			6 82	Ist Half Paid	MAY 31 1949	10277		3 41							
												2nd Half Paid	OCT 31 1949	14294				3 41						
3																								
4					36			7 22			7 22	PAID IN FULL	OCT 15 1949	12695				7 22	25				
5																								
6					50			10 02			10 02	Ist Half Paid	MAY 31 1949	10277		5 01							
												2nd Half Paid	OCT 31 1949	14294				5 01						
7					44			8 82			8 82	Ist Half Paid	MAY 31 1949	10277		4 41							
												2nd Half Paid	OCT 31 1949	14294				4 41						
8																								
9					56			11 22	22		11 44	PAID IN FULL	MAR 15 1949	3122		11 44							
10																								
11																								
12																								
13																								
14																								
15																								
16					52			10 42			10 42	PAID IN FULL	OCT 15 1949	12695				10 42	36				
17																								
18																								
19					66			13 22			13 22	PAID IN FULL	OCT 15 1949	12695				13 22	46				
20																								
					395			79 16	22		79 38					2 42		55 11					

Arthur's Point | Kearney Heights | Opema Point

Assessment Roll and Tax List of Real Property in the Lawrence 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	Indicates Homestead or No	Indicates Agricultural 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 as Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Clarence N. & Gisela C. Hervey		NE¼ of NE¼	24	140	30	40		26	No		168			168		56				56		
2	Delores & Eva A. Holmberg		NW¼ of NE¼				40			Yes		200			200	40					40		
3	"		SW¼ of NE¼				40			"		200			200	40					40		
4	Clarence N. & Eva C. Hervey		SE¼ of NE¼				40			No		168			168		56				56		
5																							
6	Ira A. Duncan		NE¼ of NW¼				40			No		168			168		56				56		
7	Eugene Kelly & Lochner H. Lonsdale		NW¼ of NW¼				40			Yes		215			215	43					43		
8	Eugene Kelly		SW¼ of NW¼				40			"		170			170	34					34		
9	Delores Harriet Holmberg		SE¼ of NW¼				40			Yes		270	725		995	199					199		
10																							
11	"		NE¼ of SW¼				40			"		190			190	38					38		
12	Lochner H. Lonsdale & Eugene Kelly		NW¼ of SW¼				40			"		300	460		760	152					152		
13	Eugene Kelly		SW¼ of SW¼				40			"		400			400	80					80		
14	Delores Harriet Holmberg		SE¼ of SW¼				40			Yes		200			200	40					40		
15																							
16	Clarence N. & Eva C. Hervey		NE¼ of SE¼				40			No		168			168		56				56		
17			NW¼ of SE¼				40			Yes		210			210	42					42		
18	Delores & Eva A. Holmberg		SW¼ of SE¼				40			"		170			170	34					34		
19	Delores Harriet Holmberg	Eva A. Holmberg	SE¼ of SE¼				40			"		645	350		995	129					129		
20	Frances & John Brown																						
							639					3492	1535		5027	891	224				1095		

	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 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					56			11 22		22	11 44	1st Half Paid	MAY 31 1949	6835		572		572						
												2nd Half Paid	OCT 29 1949	13395										
2				#	40			8 02			8 02	2nd Half Paid	DEC 29 1949	14785										
												1st Half Paid	MAY 31 1949	11683		401				401	32			
3				#	40			8 02			8 02	2nd Half Paid	DEC 29 1949	14785		401				401	32			
												1st Half Paid	MAY 31 1949	11683										
4					56			11 22		22	11 44	1st Half Paid	MAY 31 1949	6835		572								
												2nd Half Paid	OCT 29 1949	13395				572						
5																								
6					56			11 22		22	11 44	6	PAID IN FULL	MAY 31 1949	9492		1144							
7				#	43			8 62			8 62	7	PAID IN FULL	OCT 15 1949	12695			862	29					
8				#	34			6 82			6 82	8	PAID IN FULL	OCT 15 1949	12695			682	24					
9				#	199			39 88			39 88	2nd Half Paid	DEC 29 1949	14785		1994				1994	158			
												1st Half Paid	MAY 31 1949	11683										
10																								
11				#	38			7 62			7 62	2nd Half Paid	DEC 29 1949	14785		381				381	30			
												1st Half Paid	MAY 31 1949	11683										
12				#	152			30 44			30 44	12	PAID IN FULL	OCT 15 1949	12695			3046	167					
13				#	80			16 04			16 04	13	PAID IN FULL	OCT 15 1949	12695			1604	58					
14				#	40			8 02			8 02	2nd Half Paid	DEC 29 1949	14785		401				401	32			
												1st Half Paid	MAY 31 1949	11683										
15																								
16					56			11 22		22	11 44	16	1st Half Paid	MAY 31 1949	6835	572								
												2nd Half Paid	OCT 29 1949	13395				572						
17				#	42			8 42			8 42	17	2nd Half Paid	DEC 29 1949	14785					42	3			
													1st Half Paid	MAY 31 1949	11683	401								
18				#	34			6 82			6 82	18	2nd Half Paid	DEC 29 1949						210				
													1st Half Paid	MAY 31 1949	11683	341				22				
19				#	129			25 86			25 86	19	PAID IN FULL	MAY 25 1949	5636	2586								
20												20												
				N 871				21948	88	220	36					9786		7710		1346				
				NR 224																				
				1095																				

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	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	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 Revised by the Board of Review	Final Equalized Value
							Acres		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Wm. H. & Bernice L. Kinder		NE¼ of NE¼	25	140	30	40		230	215		445	89					89		
2	"		NW¼ of NE¼				40		170			170	34					34		
3	Lawrence Johnson		SW¼ of NE¼				40		168			168		56				56		
4	"		SE¼ of NE¼				40		198			198		66				66		
5																				
6	Anna Ellen & Kenneth William Illig		NE¼ of NW¼				40		170			170	34					34		
7	"		NW¼ of NW¼				40		250	250		500	100					100		
8	"		SW¼ of NW¼				40		170			170	34					34		
9	"		SE¼ of NW¼				40		[illegible]			200	40					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																				
							320		1556	465		2021	331	122				453		

	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. 1 Rate 22 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead	State Tax on Non-Homestead 2.84 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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			1784			1784	1	2nd Half Paid 1st Half Paid	OCT 18 1949 MAY 25 1949	6633		1233		1233						
2					34			682			682	2	2nd Half Paid 1st Half Paid	OCT 18 1949 MAY 25 1949	6805										
3					56			1122	22		1144	3												1144	1258
4					66			1322	26		1348	4												1348	1483
5												5													
6	SOLD FOR TAXES				34			682			682	6												682	750
7	SOLD FOR TAXES				100			2004			2004	7												2004	2204
8	SOLD FOR TAXES				34			682			682	8												682	750
9	SOLD FOR TAXES				40			802			802	9												802	882
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
					331 .04 122 453			9080	48		9128						1233		1233					6662	

Arthur's Point | Kearney Heights | Ogema Point

Form 3C-D 24M-9-48 Northern Ornamental

Assessment Roll and Tax List of Real Property in the Inman of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	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	Indicates Homestead Tax Not	Indicates Legislative Tax Not	True and Full Valuations: Land Exclusive of Structures 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	~~Detention~~ Duane J & Ruby Mae		NE¼ of NE¼ less N. 417.45' of W. 417.45'	26	140	30	~~40~~ 3½	Ag	No		150			150		50				50		
2	Leo Dumond		NW¼ of NE¼				40		No		300			300	60					60		
3	"		SW¼ of NE¼				40		"		375	190		565	113					113		
4	Ed & R Steele		SE¼ of NE¼				40		No		222			222		74				74		
5	Cass Co		N. 417.45' of W. 417.45' of NE¼ of NE¼				~~1½~~ Exempt															
6	~~State of Minnesota~~ Art Reading		NE¼ of NW¼																			
7	~~State of Minnesota~~ ~~E. Bartelman~~ Marifluss Land Company		NW¼ of NW¼																			
8	~~Hans Kostyla~~ State of Minnesota		SW¼ of NW¼				40		No		168			168		56				56		
9	State of Minnesota		SE¼ of NW¼																			
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	Northland Grain Dear Co.		NW¼ of SW¼				40		No		168			168		56				56		
13	"		SW¼ of SW¼				40		"		168			168		56				56		
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	Ed & R Steele		NE¼ of SE¼				40		No		222			222		74				74		
17	~~Hamilton Co Bank~~ Warner		NW¼ of SE¼				40		"		168			168		56				56		
18	~~Nelson Brothers~~ Brunsdale		SW¼ of SE¼				40		"		168			168		56				56		
19	Ed & R Steele		SE¼ of SE¼				40		"		222			222		74				74		
20																						
							~~440~~				2331	190		2521	173	550				723		

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. 60 Rate 24 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills (Dollars)	State Tax on Non-Homestead 3.86 Mills (Dollars)	Special Taxes (Dollars)	Total Taxes (Dollars)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
1					50			1007	20		1027	1											1027	1124	
2	SOLD FOR TAXES				60			1207			1207	2											1207		
3	SOLD FOR TAXES				113			2264			2264	3											2264		
4	SOLD FOR TAXES				74			1484	28		1512	4											1512		
5												5													
6												6	Not Taxed for 1948												
7												7													
8	SOLD FOR TAXES				56			1122	22		~~1144~~	8	Forfeited											1144	Cancel
9												9													
10												10													
11												11													
12	SOLD FOR TAXES				56			1122	22		1144	12											1144		
13	SOLD FOR TAXES				56			1122	22		1144	13											1144		
14												14													
15												15													
16	SOLD FOR TAXES				74			1484	28		1512	16											1512		
17	SOLD FOR TAXES				56			1122	22		1144	17	PAID IN FULL	NOV 22 1948	14757						1144				
18	SOLD FOR TAXES				56			1122	22		1144	18	PAID IN FULL	NOV 22 1948	14757						1144				
19	SOLD FOR TAXES				74			1484	28		1512	19											1512		
20												20													
				214	723			14530	214		14744										2288		11312	1144	

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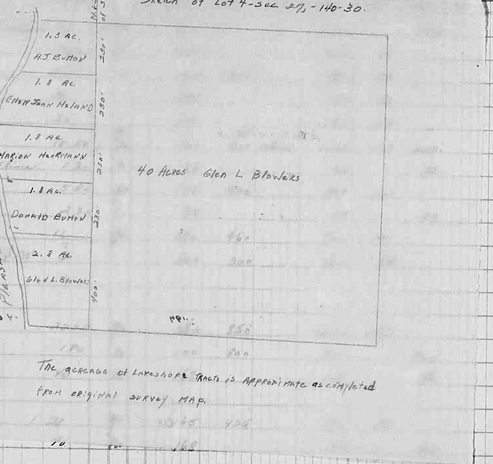
Assessment Roll and Tax List of Real Property in the Township of Birch Lake

In whose name assessed	To whom transferred	Description of property: Subdivision		District	Ind.	Ind.	True and full valuations				Assessed valuations: Rural	All other: Over $4,000 incl. 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
Ewa Brown		1	NE¼ of NE¼											100		
~~Margaret Price~~ Josephine Price		2	~~NW¼ of NE¼~~ Lot 2											48		
Donald Button		3	S½ of Lot 3 & S½ of N½											96		
~~Margaret Price~~ Josephine Price		4	N½ of SE¼ of NE¼											39		
Donald Button		5	S½ of SE¼ of NE¼											28		
Clarence Lingeman		6	NW¼ of NW¼ Subject to 20 ac											305 Na		
~~Lawrence~~ Clarence Nirtan Peterson		7	NW¼ of NW¼ N 330' of Lot 4 lying E of											22		
Jack L. & Frances E. Cole, Elwood Peterson		8	W½ of NW¼ of NW¼ S 330' of Lot 4											100		
~~Mercedes Norman~~		9	E½ of NW¼ of NW¼											33		
~~Margaret Price~~ Josephine Price		10	N½ of Lot 3											140		
~~Malvina Dahlgren~~		11	S½ of Lot 3, Sec. 27											84		
Rose & Wallace Dunning		12	Lot 1 of Sec. 34													
		13	SW¼ of SW¼													
~~Joyce~~ ~~Harry Cox~~ Laura E. Cox		14	S½ of SE¼ of NW¼											246		
Laurence Nirtan Peterson		15	S 330' of N 660' of Lot 4 lying W of Red Lake											300		
C. L. Wiley		16	NE¼ of SE¼											56		
		17	NW¼ of SE¼													
Alma Rance & Edward C. Perry		18	SW¼ of SE¼ Deed 12 ac											58		
C. L. Wiley & Harold Kipp		19	SE¼ of SE¼											56		
		20														
		10														
							319.30	3006	4015	7021	944	767		1711		



	Sold for taxes	Valuations by school districts equalized by department of taxation: District No. / Rate ..... Mills	District No. / Rate ..... Mills	District No. / Rate ..... Mills	Dollars	District No. / Rate ..... Mills	District No. / Rate ..... Mills	District No. / Rate ..... Mills	Dollars	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special taxes	Total taxes
1	SOLD FOR TAXES				100					2007	38		2040
2				H	48					967			967
3	SOLD FOR TAXES			H	96					1924			1924
4				H	39					781			781
5	SOLD FOR TAXES			H	28					562			562
6						H	105						
						NH	200			6570	78		6648
7					22					440	08		448
8				H	100					2007			2007
9					33					662	12		674
10				H	140					2806			2806
11				H	84					1684			1684
12													
13													
14				H	246					4930			4930
15					300					6012	116		6128
16	SOLD FOR TAXES				56					1122	22		1144
17													
18				H	58					1162			1162
19	SOLD FOR TAXES				56					1122	22		1144
20													
				H	839	700		Un	38174	218			
				NH	567	200		Un	6570	78			35040
					1406	300			34744	296			

	Paid	When paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
1													
2	2nd Half Paid OCT 31 1949		13499				481						
	1st Half Paid MAY 31 1949		9485		481							2040	
3													
4	1st Half Paid MAY 31 1949		9485		391								
	2nd Half Paid OCT 31 1949		13499				391					1924	
5													
6	1st Half Paid MAY 31 1949		1724		3324								
	2nd Half Paid OCT 31 1949		1346				3324					562	
7	PAID IN FULL MAY 31 1949		7814		448								
8	PAID IN FULL FEB 28 1949		3021		2007								
9													
10	1st Half Paid MAY 31 1949		9485		1403								
	2nd Half Paid OCT 31 1949		13499				1403					6748	141
11	PAID IN FULL MAY 28 1949		5239		1684								
12													
13													
14	2nd Half Paid OCT 4 1949		14534				2465						
	1st Half Paid MAY 31 1949		9625		2465								
15												6128	26741
16												1144	
17													
18	PAID IN FULL MAY 28 1949		5610		1162								
19												1144	
20													
					Ca 1806 56								
					Na 3324		5064					13416	

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

	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	Indicates Land Used for Tax Purposes	Indicates Land Not Used for Tax Purposes	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 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 as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Ezra Brown		NE¼ of NE¼	27	140	38	40		2		No												
2	~~Margaret Rice~~ Josephine Rice		~~NW¼ of NE¼~~ Lot 2				34.65				No	300			300		100				100		
3			Lot 3 of Lot 3 of W½ of NW¼ of NW¼									240			240	48					48		
4	Donald Britton		N½ of SE¼ of NE¼				20				"	165	315		480	96					96		
5	~~Margaret Rice~~ Josephine Rice		S½ of N½ of NE¼				20				"	195			195	39					39		
6	Donald Britton		NE¼ of NW¼ Lots 1 and 2 of Sec 2				18.50				No	140			140	28					28		
7	Clarence Lindgren		NW¼ of NW¼ N of lots 1 & 2 lying E of said 4 line				1.30				No	260	165	600 cabin	1125	105	200				305		
8	~~Laurence~~ Norton Peterson		SW¼ of NW¼ S 230' of lots 1 & 2 lying E of said 4 line				1.30				No	66			66		22				22		
9	Joseph L. & Louise T. Cole		SW¼ of NW¼ 4 rods x 40 rods of lot 1				5.50				No	100	400		500	100					100		
10	Elwood Peterson		S 230' of W 40 rods of lot 1 lying E of said 4 line				2.30				No	99			99		33				33		
11	~~Norman Dean Norman~~																						
12	~~Margaret Rice~~ Josephine Rice		N½ of lot 3				16				Yes	240	460		700	140					140		
13	Melvin Oppegren		Beg at the SE cor of lot 3 Birch Lake thence W 170'				3				"	120	300		420	84					84		
14	Rose & Wallace Dunning		NW¼ of SW¼ Lot 3				1																
15			SW¼ of SW¼																				
16	~~Lyle Henry Cox~~ Laura E. Cox		SE¼ of SW¼ Lot 5				22.35				Yes	380	850		1230	246					246		
17	Laurence Norton Peterson		S 230' of N 460' of lot 4 lying W of said 4 line				1.80				No	100	800		900		300				300		
18	C. L. Illing		NE¼ of SE¼				40				No	168			168		56				56		
19			NW¼ of SE¼																				
20	Wm. Rice & Edward C. Illing		SW¼ of SE¼ Land Contract				28				Yes	165	125		290	58					58		
21	C. L. Illing & Harold Kipp		SE¼ of SE¼				40				No	168			168		56				56		
22																							
							319.30					3006	4015		7021	944	767				1711		

Validations by School District 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	State Tax on Non-Homestead 3.86 Mills	Special Taxes $ cts.	Total Taxes $ cts.		Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1949 $ cts.	June Settlement 1949 $ cts.	Penalty $ cts.	November Settlement 1949 $ cts.	Penalty $ cts.	Collections to First Monday in January 1950 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1950 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1	SOLD FOR TAXES			100				20 07	38		20 40	1	2nd Half Paid OCT 31 1948		13499				481				20 40	
2				48				9 67			9 67	2	1st Half Paid MAY 31 1948		9485		481							
3	SOLD FOR TAXES			96				19 24			19 24	3											19 24	
4				39				7 87			7 87	4	1st Half Paid MAY 31 1948 / 2nd Half Paid OCT 31 1948		9485 / 13499		391		391					
5	SOLD FOR TAXES			28				5 62			5 62	5											5 62	
6					105			65 70	71		66 48	6	1st Half Paid MAY 31 1949 / 2nd Half Paid OCT. 31 1949		7724 / 13466		3324		3324					
7				22				4 40	08		4 48	7	PAID IN FULL MAY 31 1949		7814		448							
8				100				20 07			20 07	8	PAID IN FULL FEB 28 1949		3021		2007							
9				33				6 67	12		6 79	9					1403						6 79	4 741
10				140				28 06			28 06	10	1st Half Paid MAY 31 1949 / 2nd Half Paid OCT 31 1949		9485 / 13499				1403					
11				84				16 84			16 84	11	PAID IN FULL MAY 17 1949		5229		1684							
12												12												
13												13												
14				246				49 30			49 30	14	2nd Half Paid OCT 4 1948 / 1st Half Paid MAY 31 1949		13338 / 6625		2465		2465					
15				300				60 12	116		61 28	15											61 28	6 741
16	SOLD FOR TAXES			56				11 22	22		11 44	16											11 44	
17												17												
18				58				11 62			11 62	18	PAID IN FULL MAY 24 1948		5610		1162							
19	SOLD FOR TAXES			56				11 22	22		11 44	19											11 44	
20												20												
		H 7031	100		Un			28 174	218		35 040						8168 36							
		M 5671	300		Un			65 70	78								M 3324		8069				136 16	
		4406	300					34 744	296															

Arthur M. Foght | Kearney Heights | Gyrma Point

Assessment Roll and Tax List of Real Property in the Towns of Bear Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Fractions / Whole)	No. School District	Indicates Rural Tax or No	Indicates Urban 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)	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	Dave Kemp		NE¼ of NE¼																			
			A 12 acre off the N side of the 27 110	30	12			No			125	185		310	62					62		
2			NW¼ of NE¼																			
3			SW¼ of NE¼																			
4			SE¼ of NE¼																			
5	Edwood Peterson		A 230' off N side of the																			
	~~Donald Gordon Peterson~~		Lying E of Red Wing				1 80	No			99			99		33				33		
6			NE¼ of NW¼																			
7			NW¼ of NW¼																			
8			SW¼ of NW¼																			
9			SE¼ of NW¼																			
10	Frederick J. Dorfdorf Mendyan C.		A part of the NE corner of the																			
	Bleck Blecum		Lying N of Red Wing				42 80	No			335	400		735	147					147		
11			NE¼ of SW¼																			
12			NW¼ of SW¼				½															
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																						
							56 60				559	585		1144	209	33				242		

Cass County, Minnesota, for Taxes for the Year 1948.

	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. Cass Rate 41 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.16 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID Month	Day	Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1					4 62			12 42			12 42	1	1st Half Paid				7725		6 21		6 21					
													2nd Half Paid	OCT	1 8	1949	12 70									
2												2														
3												3														
4												4														
5					33			6 62	12		6 74	5													6 74	7 74
6												6														
7												7														
8												8														
9												9														
10					147			29 46			29 46	10	1st Half Paid	JUN	1 4	1949	7673		14 73		14 73					
													2nd Half Paid	JAN	2 7	1949	12 21									
11												11														
12												12														
13												13														
14												14														
15												15														
16												16														
17												17														
18												18														
19												19														
20												20														
					R 209 D 4 213			48 50	12		48 62							14 73	R 6 21	20 94				6 74	

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

Cass County, Minnesota, for Taxes for the Year 1948.

	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	Indicates Land Used for Farm	Indicates Land Used for Farm	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	
1			NE¼ of NE¼	28	140	30			Un															
2			NW¼ of NE¼																					
3	J. D. Cochran		~~SW¼ of NE¼~~ 2.350' of Lot 4				2		70			100	425		525		175				175			
4	W. C. Cochran & Martha M. Rohn, 2/6 int.		~~SW¼ of NW¼~~ Lots 3 & 4 lying E. of Cochran & Birch 350'				11.25		"			330	375		705		235				235			
5																								
6	The Salvation Army		Lot 1 ~~NE¼ of NW¼~~		Exempt																			
7	State of Minnesota		NW¼ of NW¼																					
8	State of Minnesota		SW¼ of NW¼																					
9	W. A. Lindflone		~~SW¼ of NW¼~~ N½ of Lot 2				14.28		70			381			381		127				127			
10	Jennie Woodruff		N½ of Lot 2				14.27		"			183			183		61				61			
11	David Clifford Cochran & Martha M. Rohn 2/6 int.		NE¼ of SW¼				40		"			558			558		186				186			
12	Louis F. & Violet Bengtzofer		NW¼ of SW¼				40		"			300			300		100				100			
13	~~F. E. Bengtzofer~~ Peter & Josephine G. Wilson		SW¼ of SW¼				40		"			300			300		100				100			
14	David Clifford Cochran & Martha M. Rohn, 2/6 int.		~~SW¼ of SW¼~~ Lot 6				39.50		"			558			558		186				186			
15																								
16			NE¼ of SE¼																					
17			NW¼ of SE¼																					
18	David Clifford Cochran & Martha M. Rohn 2/6 int.		Lot 5 ~~SW¼ of SE¼~~ 2.45 acres				2.45		70			72			72		24				24			
19	Nat & Orpha Renstrom		~~SW¼ of SE¼~~ 1.65 acres of Lot 5				1.50		"			137	760		897		299				299			
20	~~Frederick M. & Pearl Lawrence~~		11.30 acres of Lot 5				11.30		"			420	825		1245		415				415			
							226.55					3339	2385		5724		1908				1908			

Cass County, Minnesota, for Taxes for the Year 1948.

	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 3.16 Mills	Special Taxes	Total Taxes		Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections in First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3				175				3508	68		3576	3	PAID IN FULL	JUL 2 8	4888		3576								
4				235				4710	90		4800	4	PAID IN FULL	FEB 7 1949	1127	48.00									
5												5													
6												6													
7												7													
8												8													
9				127				2546	50		2596	9	Part Paid	JUL 2 1 1949	9115				1848 52				1848	18.48	
10	~~SOLD FOR TAXES~~			61				1222	24		1246	10	2nd Half Paid 1st Half Paid	OCT 3 1 1949 MAY 2 4 1949	9985 5985		623		623						
11				186				3728	72		3800	11	PAID IN FULL	FEB 7 1949	1127	38.00									
12	SOLD FOR TAXES			100				2004	38		2042	12											2042		
13	Abatement #41128			~~100~~				~~2004~~	~~38~~ 0		~~2042~~	13	Balance Paid 1st Half Paid	AUG 2 3 1949 MAY 2 8 1949	11944 11944		102		205						8.16 Abated
14				186				3728	72		3800	14	PAID IN FULL	FEB 7 1949	1127	38.00									
15												15													
16												16													
17												17													
18				24				482	10		492	18	PAID IN FULL	FEB 7 1949	1127	4.92									
19				299				5992	116		6108	19	PAID IN FULL	FEB 7 1949	777	61.08									
20				415				8318	160		8478	20	PAID IN FULL	FEB 1 1 1949	1321	84.78									
				1908				38242	738		38980					274.98	5220		2176				3396	8.16	

Assessment Roll and Tax List of Real Property in the Inman of Bird Lake, Cass County, Minnesota, for Taxes for the Year 1948.

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	Information Required by Tax Law	Information Required by Tax Law	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	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Bert Sirles		1 NE¼ of NE¼	29	140	30	40	Unpd				375			375	75					75		
"		2 Lot 1 NW¼ of NW¼				33 75	"				375	260		635	127					127		
Edw. J. Knutson		3 S 34 ac. of Lot 2 SW¼ of NE¼				34			No		345			345		115				115		
State of Minnesota		4 SE¼ of NE¼																				
Bert Sirles		5 N 11¼ ac of Lot 2				11 25			No		140			140	28					28		
		6 NE¼ of NW¼																				
~~Earl W. + Lucy D. Erickson~~		7 ~~Lot 10 NW¼ of NW¼ less~~ 2 55 ~~part S + W of Bay River~~ 2 55							No		280	200		480		160				160		
John C. & Laura Kearns		8 Lot 9 SW¼ of NW¼				22 55			"		276	150		426		142				142		
		9 SE¼ of NW¼																				
John C. & Laura Kearns		10 This parcel of Lot 10 lies S of W of Bay River 1800																				
Edw. J. Knutson		11 Lot 7 NW¼ of SW¼				29			No		291			291		97				97		
John C. & Laura Kearns		12 Lot 8 NW¼ of SW¼				35 75			"		210			210		70				70		
C. R. & Mattie Ellen Bridgmaker		13 SW¼ of SW¼				40			No		240			240	48					48		
State of Minnesota		14 SE¼ of SW¼																				
		15																				
State of Minnesota		16 Lot 4 NW¼ of SE¼																				
Edw. J. Knutson		17 Lot 3 NW¼ of SE¼				25 50			No		123			123		41				41		
State of Minnesota		18 Lot 6 SW¼ of SE¼																				
State of Minnesota		19 Lot 5 SE¼ of SE¼																				
		20																				
						298 –					2666	600		3266	208	605				903		

Cass County, Minnesota, for Taxes for the Year 1948.

	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. 1 Rate 24 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead	State Tax on Non-Homestead 2.8 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					75			15 04			15 04	1	2nd Half Paid 1st Half Paid	OCT 22 1948 MAY 27 1949	2912 6623				26 25						
2					127			25 46			25 46	2	2nd Half Paid 1st Half Paid	OCT 22 1948 MAY 27 1949	2912 6623		20 25								
3	SOLD FOR TAXES				115			23 04	44		23 48	3											23 48		
4												4													
5					28			5 62			5 62	5	2nd Half Paid 1st Half Paid	OCT 22 1948 MAY 31 1949	2912 6625		2 81		2 81						
6												6													
7					160			32 06	62		32 68	7	PAID IN FULL	MAY 31 1949	6347		32 68								
8					142			28 46	54		29 00	8	PAID IN FULL	MAY 16 1949	5203		29 00								
9												9													
10												10													
11	SOLD FOR TAXES				97			19 44	38		19 82	11											19 82		
12					70			14 02	28		14 30	12	PAID IN FULL	MAY 16 1949	5203		14 30								
13					48			9 62			9 62	13	1st Half Paid	MAY 26 1949	6668		4 81						4 81 & 5 77		
14												14													
15												15													
16												16													
17	SOLD FOR TAXES				41			8 22	16		8 38	17											8 38		
18												18													
19												19													
20												20													
				24	828 665 903			180 98	2 42		183 40						103 85		23 06				36 48		

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

	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / Mills)	No. School District	Indicates Land Subject to Tax	Indicates Land Not Subject to 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	John & Laura Kearns		NE¼ of NE¼	30	140	30	40		No		201			201		67				67		
2	Earl Craven		NW¼ of NE¼				40		Yes		200			200	40					40		
	"		SW¼ of NE¼ less 3 ac. + 3 ac. Village				35		"		175			175	35					35		
4	John & Laura Kearns		SE¼ of NE¼				41.25		No		201			201		67				67		
5	A. H. Fritzmeier (Case)		3¼ ac. of SW¼ of NE¼				.75		Yes		5			5	1					1		
6	Melvin Hallett		NE¼ of NW¼ less 2.03 ac. Rep. R.R. Ry.				36.97		No		186			186		62				62		
7	"		NW¼ of NW¼				35.08		"		270			270		90				90		
8	"		SW¼ of NW¼				35.13		"		439	200		639		213				213		
9	Ralph H. Bass ~~Ralph H. & Margaret M. Bass~~	Leslie J. Johnson	SE¼ of NW¼				40		"		180			180		60				60		
10																						
11	~~Ralph H. and Margaret M. Bass~~ Leslie J. Johnson		NE¼ of SW¼				40		"		481	290		771		257				257		
12	Melvin Hallett		NW¼ of SW¼				35.23		"		246			246		82				82		
13	~~Ralph H. Bass~~	State of Minnesota	SW¼ of SW¼				35.33		"		144			144		48				48		
14	Oscar Johnson		SE¼ of SW¼ less 3.03 ac. Rep. R.R. Ry.				36.97		Yes		540	160		700	140					140		
15	Lee Cottam		The part of the E ½ of the SE¼ lying S. of the Rep. Ry. 12				4.37		No		63			63		21				21		
16	G. N. Fritz		NE¼ of SE¼ less 4.37 ac.				35.63		Yes		320	330		650	130					130		
17	"		NW¼ of SE¼				40		"		170			170	34					34		
18	Albert H. Fritzmeier		SW¼ of SE¼				40		Yes		600			600	120					120		
19	"		SE¼ of SE¼				39.70		"		515	915		1430	286					286		
20																						
							641.37				4736	1895		6631	786	967				1753		

	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	Dollars	Dollars	Dollars	Tax Including State Homestead (Mills)	State Tax on Non-Homestead (3.86 Mills)	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
								$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					67			1342	26		1368	1	PAID IN FULL	MAY 16 1949	5202		1368								
2				H	40			802			802	2												802	387
3				H	35			702			702	3												702	777
4					67			1342	26		1368	4	PAID IN FULL	MAY 16 1949	5202		1368								
5				H	1			20			20	5	2nd Half Paid / 1st Half Paid	OCT 27 1948 / MAY 28 1949	13136 / 6222		10		10						
6					62			1242	24		1266	6	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 31 1949	13357 / 6767		633		633						
7					90			1804	34		1838	7	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 31 1949	13357 / 6767		919		919						
8					213			4268	82		4350	8	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 31 1949	13357 / 6767		2175		2175						
9					60			1202	24		1226	9	PAID IN FULL	MAY 27 1949	6666		1226								
10												10					6476								
11					257			5150	100		5250	11	PAID IN FULL	MAY 31 1949											
12					82			1644	32		1676	12	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 31 1949	13357 / 6767		838		838						
13	SOLD FOR TAXES				48			962	18		980	13	Forfeited												980 Case
14				H	140			2806			2806	14	PAID IN FULL	MAY 23 1949	5471		2806								
15	SOLD FOR TAXES				21			420	08		428	15												428	
16				H	130			2606			2666	16	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 20 1949	13136 / 6257		1303		1303						
17				H	34			682			682	17	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 23 1949	13136 / 6560		341		341						
18				H	120			2404			2404	18	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 28 1949	13136 / 6065		1202		1202						
19				H	286			5732			5732	19	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 28 1949	13136 / 6065		2866		2866						
20												20													
				H	786																				
				H	967			35130	374		35504						9223 05		10287				1932	920	
					1753																				

Assessment Roll and Tax List of Real Property in the Township of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

Form 1C-11 (Revised 1948)

	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 Land (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 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			Elm														
2	Clinton A. Carden		~~NW¼ of NE¼~~ Lot 3				24.75		Yes			170			170	34					34		
3	Red River Lbr. Co.		~~SW¼ of NE¼~~ Lot 4				36		No			168			168		56				56		
4	Clinton A. Carden		~~SE¼ of NE¼~~ Lot 5				48.80		Yes			570			570	114					114		
5																							
6	R. B. Carpenter		NE¼ of NW¼				40		Yes			210			210	42					42		
7	~~State of Minnesota (Cont. R. B. Carpenter)~~		NW¼ of NW¼				35.11		"			250	50		300	60					60		
8	~~State of Minnesota (Cont. O. N. Keding)~~		SW¼ of NW¼				34.58		No			120			150		50				50		
9	O. N. Keding		SE¼ of NW¼				40		"			201			201		67				67		
10																							
11	~~State of Minnesota (Cont. O. N. Keding)~~		NE¼ of SW¼				40		No			168			168		56				56		
12	State of Minnesota		NW¼ of SW¼																				
13	State of Minnesota		SW¼ of SW¼																				
14	State of Minnesota		SE¼ of SW¼																				
15																							
16	C. A. & Ellen B. Carden		NE¼ of SE¼				40		Yes			170			170	34					34		
17	State of Minnesota		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	C. A. & Ellen B. Carden		SE¼ of SE¼				40		"			85			85	17					17		
20																							
							392.24					2142	50		2192	301	229				530		

	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: 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to Five Member in January 1950	Penalty	Delinquent on Five Member in January 1950	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				H	34			68			68	2nd Half Paid 1st Half Paid	OCT 17 1949 MAY 16 1949	12721 5723		34		34						
3	SOLD FOR TAXES				56			112	22		114	[redacted] 2nd Half Paid	MAY 31 1949 OCT 17 1949	8354 12721		114		114						
4				H	114			228			228	[redacted]	MAY	5725		114								
5																								
6				H	42			84			84	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 6 1949	6477 12457		42		42				42	421	463
7	Def. Cont.			H	60			120			120	1st Half Paid	MAY 31 1949	6477		60		60						
8					50			100	20		102	PAID IN FULL	MAY 24 1949	6617		102								
9	Def. Cont.				67			134	26		136	PAID IN FULL	MAY 24 1949	6617		136								
10																								
11	Def. Cont.				56			112	22		114	PAID IN FULL	MAY 24 1949	6617		114								
12																								
13																								
14																								
15																								
16				H	34			68			68	2nd Half Paid 1st Half Paid	OCT 17 1949 MAY 16 1949	12721 5723		34		34						
17																								
18																								
19				H	17			34			34	2nd Half Paid 1st Half Paid	OCT 17 1949 MAY 16 1949	12721 5723		17		17						
20																								
				H	301 H 229 530			1062	90		1071					7694		2573					421	

	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	Indicates Homestead Tax or No	Indicates Agricultural Tax 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 Valuation Equalized by the Board of Review	Final Equalized Value
							Dollars					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~Mike Kuk~~ Joseph Kuk		NE¼ of NE¼	32	140	30	40	226	90			200			200	40					40		
2	~~State of Minnesota~~ (Earl Bryan)	Earl Bryan	NW¼ of NE¼				40		90			210			210		70				70		
3	Earl Bryan		SW¼ of NE¼				40		90			195			195	39					39		
4	~~Mike Kuk~~ Joseph Kuk		SE¼ of NE¼				40		90			400			400	80					80		
5																							
6	~~Richard Carder~~ Geo. H. & Gladys MacCarder		NE¼ of NW¼				40		90			120			120		40				40		
7	State of Minnesota		NW¼ of NW¼																				
8	Roy Van Blarcum		SW¼ of NW¼				40		90			530	90		620	124					124		
9	C. J. Carder		SE¼ of NW¼ (Less 5 Acres on E end)				40		90			220	300		520	126					126		
10	~~Erwin J. Carder~~ Erwin J. & Ethel I. Carder		NW¼ of NW¼ - W of Hwy.				35		"			255	280		535	107					107		
11	C. J. Carder		NE¼ of SW¼				40		90			240	735		975	195					195		
12	"		NW¼ of SW¼				40		"			170			170	34					34		
13	C. J. + Zella Carder		SW¼ of SW¼				40		"			170			170	34					34		
14	"		SE¼ of SW¼				40		"			160			160	32					32		
15	George H. + Gladys May Carder	Estate of Ely in St. Paul										110			110	22							
16	~~Mike + Joseph Kuk~~	Joseph Kuk	NE¼ of SE¼				40		"			240			240	48					48		
17	Earl Bryan		NW¼ of SE¼				40		"			265			265	53					53		
18			SW¼ of SE¼				40		"			480	500		980	196					196		
19	~~Mike + Joseph Kuk~~		SE¼ of SE¼				40		"			510			510	102					102		
20																							
							635					4475	1905		6380	1210	110				1320		

Cass County, Minnesota, for Taxes for the Year 1948.

	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. 4 Rate 24.0 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 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent to First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					40			807			807	1	2nd Half Paid	OCT 3 1948	2403				401						
													1st Half Paid	APR 28 1949	5663		40								
2					70			1407	28		1430	2	1st Half Paid	MAY 24 1949	5794		715						715	787	
3					39			787			787	3	1st Half Paid	MAY 24 1949	5794		393						393	433	
4					80			1604			1604	4	2nd Half Paid	OCT 3 1948	2403				802						
													1st Half Paid	APR 28 1949	5663										
5												5													
6					40			802	16		818	6	Paid in Full	JAN 29 1949	866	818									
7												7													
8	Sold for Taxes				124			2486			2486	8	1st Half Paid	MAY 31 1949	$685		1250						1236	1360	Due last half 1236
9					126			2526			2526	9	Paid in Full	JAN 29 1949	866	2526									Due last half 1263
10					107			2144			2144	10	2nd Half Paid	SEP 30 1948	2357				1072						
													1st Half Paid	AUG 2 1949	4247				1072	32					
11					195			3908			3908	11	2nd Half Paid	OCT 17 1949											
													1st Half Paid	MAY 18 1949											
12					34			682			682	12	2nd Half Paid	OCT 4 1949	2537		2957		2957						
													1st Half Paid	MAY 18 1949	2727										
13					34			682			682	13	2nd Half Paid	OCT 4 1949											
													1st Half Paid	MAY 18 1949											
14					32			642			642	14	2nd Half Paid	OCT 4 1949											
													1st Half Paid	[illegible]											
15												15													
16					48			962			962	16	2nd Half Paid	OCT 3 1948	2403		481		481						
													1st Half Paid	APR 28 1949	5663										
17					53			1062			1062	17	1st Half Paid	MAY 24 1949	5794		531						531	584	
18					196			3928			3928	18	1st Half Paid	MAY 24 1949	5794		1964						1964	2160	
19					102			2044			2044	19	2nd Half Paid	OCT 3 1948	2403		1022		1022						
													1st Half Paid	APR 28 1949	5663										
20												20													
					1210			26458	44		26502					33.44	10584		7807				4837		

Assessment Roll and Tax List of Real Property in the Town of Bear Lake, Cass County, Minnesota, for Taxes for the Year 1948.

	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 Tax	Indicate Agricultural Tax	True and Full Valuations: Land Exclusive of Structures Used for 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%	Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,200 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	Dollars	Dollars	Dollars	Dollars
1	Harold N. & Chas B. Sweatt		Lot 3 ~~NW¼ of NW¼~~	33	140	30	20		2	No		306			306		102				102		
2			NW¼ of NE¼																				
3	State of Minnesota		Lot 2 ~~SW¼ of NW¼~~																				
4			SE¼ of NE¼																				
5																							
6	State of Minnesota		Lot 1 ~~NE¼ of NW¼~~																				
7	Joseph Blake Kish		NW¼ of NW¼				40			Yes		200			200	40					40		
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	Harold N. & Mary B. Sweatt		NE¼ of SW¼				40			No		420			420		140				140		
12	~~Peter~~ Joseph Kish		NW¼ of SW¼				40			Yes		200			200	40					40		
13	"		SW¼ of SW¼				40			"		430	375		805	161					161		
14	Harold N. & Mary B. Sweatt		SE¼ of SW¼				40			No		450			450		150				150		
15																							
16	Harold N. & Chas B. Sweatt		NE¼ of SE¼ Lot 4 less 1 ac Potter & Murphy Sight				27.15			No		665	3100		3765		1255				1255		
17	Harold N. & Mary B. Sweatt		NW¼ of SE¼				40			"		201			201		67				67		
18	"		SW¼ of SE¼				40			"		500	1273		1773		591				591		
19	Harold & Beletta Sweatt		SE¼ of SE¼ less 1 ac in S.E. Cor				39			"		297			297		99				99		
20	Leonard N. & Lawrence S. Bauer		1 ac in S.E. Cor of S.E. ¼ of S.E. ¼				1			Yes		15			15	3					3		
							367.15					3684	4748		8432	244	2404				2648		

	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. Lem Rate 2.0 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 3.46 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections in First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					102			2.44	40		2.84	1	PAID IN FULL	FEB 17 1949	2070	2.84									
2												2													
3												3													
4												4													
5												5													
6												6													
7					# 40			8.02			8.02	7	2nd Half Paid 1st Half Paid	OCT 3 1949 APR 28 1949	2463 2067		4.01		4.01					
8												8													
9												9													
10												10													
11					140			28.06	54		28.60	11	PAID IN FULL	FEB 17 1949	2070	28.60									
12					# 40			8.02			8.02	12	2nd Half Paid 1st Half Paid	OCT 3 1949 APR 28 1949	2463 2067		20.44								
13					# 161			32.26			32.26	13	2nd Half Paid 1st Half Paid	OCT 3 1949 APR 28 1949	2463 2067				20.44					
14					150			30.06	58		30.64	14	PAID IN FULL	FEB 17 1949	2070	30.64									
15												15													
16					1255			251.52	4.84		256.36	16	PAID IN FULL	FEB 17 1949											
17					67			13.42	26		13.68	17	PAID IN FULL	FEB 17 1949	2070	410.98									
18					591			118.44	2.28		120.72	18	PAID IN FULL	FEB 17 1949											
19					99			19.84	38		20.22	19	PAID IN FULL	FEB 17 1949											
20					# 3			60			60	20	1st Half Paid 2nd Half Paid	MAY 2 1949 OCT 28 1949	2521 2671		30		30						
								539.68	9.28		539.96					491.66	24.45		24.45						

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rg.	Number of Acres of Land: Acres	100ths	No. School District	Intl. Lands Homestead Tax or No	Intl. Lands Non-Homestead Tax or No	True and Full Valuations: Land Exclusive of Structures Thereon 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 Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)	Remarks
1	Vernon Lord Dorothy M. Zell Rudolph L. & Elaine Blumenthal		NE¼ of NE¼	34	140	30	40			Yes		285			285	57					57			Int. Lands #21730 46 - penalty due
2	"		NW¼ of NE¼				40			"		480	200		680	136					136			Int. Lands #21730 42
3	Derick L. Woodruff		SW¼ of NE¼				40			"		204 ~~245~~			204 ~~245~~	41	68				109 ~~41~~			
4	"		S½ of SE¼ of NE¼				20			"		156 ~~165~~			156 ~~165~~	31	52				83 ~~31~~			Not homestead, does not include my land, see to Tax Board 9-9-48
5	Vernon & Dorothy M. Zell Rudolph L. & Elaine Blumenthal		N½ of SE¼ of NE¼				20			"		145			145	29					29			5.66 Taxes Abated
6	~~Tiffany Hardy & Laura E. Cox~~ Lorice Kelly		NE¼ of NW¼				31					370			370	74					74			4.40 Abated
7	~~Evelyn B. Kelly Rudolph~~		S½ of Lot 1				10	70		Yes		300	410 640 cabin		1350	142	180				322 ~~270~~			Int. Due 28 Prin. #21730
8	Lee D. & Jessie A. Patton		SW¼ of NW¼ ~~S½ of Lot 2~~				8			Yes		240	400		640	128					128			
9	Everett R. & Alma C. Schulz		SE¼ of NW¼ ~~S½ of S½ of Lot 2~~				2	70		No		90	474		564		188				188			
10																								
11	B.C. & Mathilda Hartung		NE¼ of SW¼ Lot 3 less 3 acres				6	25		Yes		180	400		580	116					116			
12	B.C. & Mathilda Hartung Schwartz		NW¼ of SW¼ ~~S 3 acres of Lot 3~~				30			No		450	780		1230		410				410 ~~270~~			
13			SW¼ of SW¼																					
14	Henderson Lake		SE¼ of SW¼				40			No		300			300		100				100			
15																								
16	Robert W. Stewart & Margaret J. Chisholm		NE¼ of SE¼				40			Yes		160			160	32					32			
17	Derick L. Woodruff		NW¼ of SE¼				40			Yes		350	175		525	~~105~~	175				175 ~~105~~			14.72 Abated
18	Amelia Mraniga		SW¼ of SE¼				40			"		225	220		445	89					89			
19	Ned Cline		SE¼ of SE¼				40			"		265	120		285	77					77			
20																								
	(Continued on Next Page)						448 65					4200	3714		7914	880 ~~1087~~	1143 ~~899~~				2023 ~~1986~~			

	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	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	Remarks
1				# 57		11 42			11 42	1st Half Paid 2nd Half Paid	MAY 31 1948 DEC 2	9494 14780		5 71				5 71					
2				# 136		27 36			27 36	1st Half Paid 2nd Half Paid	MAY 31 1948 DEC 2	9494 14781		13 63				13 63	.68				Int. Due 32 Prin. #21730
3	SOLD FOR TAXES	Abate #4033		# 68		13 68	26		13 88	1st Half Paid 2nd Half Paid	OCT 31 1949	14383 15485		4 11		4 11							
4	SOLD FOR TAXES	Abate #4033		# 51		10 22	20		10 42	1st Half Paid 2nd Half Paid	OCT 31 1949	14383 15485		3 11		3 11							
5				# 29		5 87			5 87	Paid	DEC 2 1948	14780		2 91				1 16					
6				# 74		14 84			14 84	2nd Half Paid 1st Half Paid	OCT 4 1948 MAY 31 1949	253 6626		7 42		7 42							
7				# 142 DH 180		69 36	70		70 06	PAID IN FULL	MAY 31 1949	7714		70 06									
8				# 128		25 66			25 66	PAID IN FULL	MAR 28 1949	4350		25 66									
9				188		37 68	72		38 40	PAID IN FULL	MAY 31 1949	6654		38 40									
10																							
11				# 116		23 24			23 24	1st Half Paid 2nd Half Paid	MAY 31 1948 OCT 11 1949	7720 15481		11 62		11 62							
12				410		88 37	158		89 70	PAID IN FULL	MAY 31 1949	9483		89 70									
13																							
14				100		20 04	38	18 Drg. Dit	20 42	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 31 1949	7721 15525		18 21		10 00			21			Due 21
15																							
16				# 32		6 42			6 42	PAID IN FULL	MAY 31 1949	7328				6 42	64						
17	SOLD FOR TAXES	Abate #4033		# 105 ~~175~~		21 04 35 09	68		35 76	1st Half Paid 2nd Half Paid	OCT 31 1949	14383 15525		10 52		10 52 8 92							
18				# 89		17 84			17 84	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 31 1949	7332 15577		8 92									
19	SOLD FOR TAXES			# 77		15 44			15 44	PAID IN FULL	Dec 31 1949	16499		15 44									
20																							
			# 728 DH 533	1132 570	Due 26478 Due 15768	324 228								915 66 M 159 96		62 12		22 25		21		24 78	
			1261	1702	42246	552			42698														

Assessment Roll and Tax List of Real Property in the Dawson 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 Tax by X	Indicate Agricultural Tax by X	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
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1			NE¼ of NE¼	34	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																					
10																								
11			NE¼ of SW¼																					
12	Alfred E. Hice		Lot 4 Lake Side				38	40		No		500	500 400	cabin	1400	200	134				334	70		
13	Leonard N. Schumann & Bessie		Strip 1 rd wide on the S side of lot 4				60			No		15			15	3					3			
14	"		SE¼ of SW¼ 1 ac. of lot 4				1	—		"		55	415		470	94					94			
15																								
16			NE¼ of SE¼																					
17	H. R. Cranwell		NW¼ of SE¼ E 250' of lot 4				11			No		200	176		376		132				132			
18	Lorie D. & Estell L. Chasen		SW¼ of SE¼ N 410' of E 660' of lot 4				12	66		No		200	795		995	195					195			
19			SE¼ of SE¼																					
20																								
							51	00				970	2268		3238	492	266				758			

	Sold for Taxes	Valuations by School Districts 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 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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																								
7																								
8																								
9																								
10																								
11												2nd Half Paid	OCT 14 1949	12672				3792						
12	Watement # 4160				# 140 200 NO 134			6764 7744	52 60		68 16 72 46	1st Half Paid	MAY 11 1949	5160		3623 30								4.30 Abated
13					# 3			60			60	2nd Half Paid	OCT 24 1949	5321				30						
14					# 94			1884			1884	1st Half Paid	MAY 11 1949	5321		942		942						
15												2nd Half Paid	OCT 24 1949	17063										
16																								
17					132			2646	50		2696	PAID IN FULL	JAN 22 1949	9018				2696	40				
18					# 195			3908			3908	PAID IN FULL	JAN 22 1949	11961				3908	98				
19																								
20				#	392 200	Un		8498	50							9 972								
				#	132 134	Un		7744	52							14 3613		10762						4.30
					4 28			75692	102		15794													

Arthur's Point | Kearney Heights | Ogema Point

Assessment Roll and Tax List of Real Property in the Township of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1948.

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	Inclusions Homestead Yes or No	Inclusions Agricultural 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 Permanent Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Robert H. Stewart & Margaret L. Chisholm		NE¼ of NE¼	35	140	30	40	2			240			240	48					48		
"		NW¼ of NE¼				40	"			180			180	36					36		
"		SW¼ of NE¼				40	"			325	150		475	95					95		
"		SE¼ of NE¼				40	"			355			355	71					71		
"																					
"		NE¼ of NW¼				40	"			200			200	40					40		
"		NW¼ of NW¼				40	"			180			180	36					36		
"		SW¼ of NW¼				40	"			170			170	34					34		
"		SE¼ of NW¼				40	"			170			170	34					34		
"																					
"		NE¼ of SW¼				40	"			280			280	56					56		
"		NW¼ of SW¼				40	"			170			170	34					34		
Margaret Chisholm		SW¼ of SW¼				40	"			170			170	34					34		
"		SE¼ of SW¼				40	"			200			200	40					40		
~~Robert H. Stewart~~		NE¼ of SE¼																			
Robert H. Stewart & Margaret L. Chisholm		NW¼ of SE¼				40	"			335			335	67					67		
Dwy & Margaret L. Chisholm		SW¼ of SE¼				40	"			245			245	49					49		
"		SE¼ of SE¼				40	"			170			170	34					34		
						600				3370	150		3540	708					708		

Cass County, Minnesota, for Taxes for the Year 1948.

	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 3.16 ... Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				4	48			9	62			9	62	1	PAID IN FULL	JUN	8	1949	7028			9	62	14				
2				4	36			7	22			7	22	2	PAID IN FULL	JUN	8	1949	7028			7	22	11				
3				4	95			19	04			19	04	3	PAID IN FULL	JUN	8	1949	7028			19	04	24				
4				4	71			14	22			14	22	4	PAID IN FULL	JUN	8	1949	7028			14	22	21				
5														5														
6				4	40			8	02			8	02	6	PAID IN FULL	JUN	8	1949	7028			8	02	12				
7				4	36			7	22			7	22	7	PAID IN FULL	JUN	8	1949	7028			7	22	11				
8				4	34			6	82			6	82	8	PAID IN FULL	JUN	8	1949	7028			6	82	10				
9				4	34			6	82			6	82	9	PAID IN FULL	JUN	8	1949	7028			6	82	10				
10														10														
11				4	56			11	22			11	22	11	PAID IN FULL	JUN	8	1949	7028			11	22	17				
12				4	34			6	82			6	82	12	PAID IN FULL	JUN	8	1949	7028			6	82	10				
13	SOLD FOR TAXES			4	34			6	82			6	82	13	PAID IN FULL	OCT	31	1949	13198			6	82					
14	SOLD FOR TAXES			4	40			8	02			8	02	14	PAID IN FULL	OCT	31	1949	13198			8	02	55				
15														15														
16														16														
17				4	67			13	42			13	42	17	PAID IN FULL	JUN	8	1949	7028			13	42	20				
18	SOLD FOR TAXES			4	49			9	82			9	82	18	PAID IN FULL	OCT	31	1949	13198			9	82					
19	SOLD FOR TAXES			4	34			6	82			6	82	19	PAID IN FULL	OCT	31	1949	13198			6	82	55				
20														20														
				70				141	92			141	92									141	92					

Assessment Roll and Tax List of Real Property in the Second of Bristol Lake

Cass County, Minnesota, for Taxes for the Year 1948.

	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 W	Indicate Agricultural by W	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Attributable 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	State of Minnesota		N E ¼ of N E ¼				3 6140 38		Un														
2	State of Minnesota		N W ¼ of N E ¼																				
3	State of Minnesota		S W ¼ of N E ¼																				
4	State of Minnesota		S E ¼ of N E ¼																				
5																							
6	State of Minnesota		N E ¼ of N W ¼																				
7	State of Minnesota		N W ¼ of N W ¼																				
8	State of Minnesota		S W ¼ of N W ¼																				
9	State of Minnesota		S E ¼ of N W ¼																				
10																							
11	State of Minnesota		N E ¼ of S W ¼																				
12	State of Minnesota		N W ¼ of S W ¼																				
13	State of Minnesota		S W ¼ of S W ¼																				
14	State of Minnesota		S E ¼ of S W ¼																				
15																							
16	State of Minnesota		~~N E ¼ of S E ¼~~ Lot 1																				
17			N W ¼ of S E ¼																				
18	State of Minnesota		~~S W ¼ of S E ¼~~ Lot 2																				
19			S E ¼ of S E ¼																				
20																							

Grand Total 13,691

	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 (Dollars)	State Tax on Non-Homestead Mills (Dollars)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
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15																								
16																								
17																								
18																								
19																								
20																								

Assessment Roll and Tax List of Real Property in the Township of Pine 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	Tenths	No. School District	Indicates Homestead Tax w	Indicates Agricultural Tax w	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 $3,000 25% (Dollars)	All Other: Over $3,000 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	A. R. Gilbert		Arthurs Point: S 87' of the N½ of	1					24	No		50	676		726		242				242 NA		
2	Helen Chapin Burbeney		N 55' of	1						"		51	300		351		117				117 NA		
3	Lee D. M. Ward	D. Ella Ward	S 45' of N 120' of	1						No		50	625		675		225				225 NA		
4	Robert H. Gilbert, Charles J. Stuart, Stuart Inv. Company		S½ of	1						"		52	725		777		259				259 NA		
			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 2, thence in a northwesterly direction & parallel to the line of lot 3, 100'; thence N 41°20' W 189.9'; thence S 56°10' W 133.7'; thence S 6°20' W 138.7'; thence S 75° E to a point on lakeshore; thence along lake N 65° E 76' to beginning.																			
5	David Clifford, Arthur & Martha M. Robinson, Charles J. Stuart, Stuart Inv. Company		Arthurs Point: Bal of	2						No		60			60		20				20 NA		
10	"			3						"		75			75		25				25 NA		
11	"			4						"		76	1550		1626		542				542 NA		
12	"		S 2½ of	5						"		72	828		900		300				300 NA		
13	Louis Emmanuel Ward		N 7½ of	5						"		74	850		924		308				308 NA		
14	"			6						"		51			51		17				17 NA		
15	Benjamin Paul Sullivan			7						"		75	900		975		325				325 NA		
16	"			8						"		75			75		25				25 NA		
17	David Clifford, Arthur & Martha M. Robinson			9						"		60	1125		1185		395				395 NA		
18	"			10						"		60			60		20				20 NA		
19	Frank Alice Nelson			11						"		100	860		960		320				320 NA		
20	David Clifford, Arthur & Martha M. Robinson			12						"		60			60		20				20 NA		
												1102	8438		9540		3180				3180		

	Sold for Taxes	Variations by School Districts and Equalized by Department of 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 3.8 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																	
1						242		52.12	94		53.06	2nd Half Paid / 1st Half Paid	OCT 5 1948 / MAY 13 1948	12826 / 6315		26.53		26.53					
2						117		25.20	46		25.66	PAID IN FULL	APR 27 1949	4767		25.66								
3						225		48.46	86		49.32	PAID IN FULL	APR 27 1949	4765		49.32								
4						259		55.80	1.00		56.80	PAID IN FULL	MAY 31 1949	9726		56.80								
5						20		4.30	08		4.38	PAID IN FULL	APR 27 1949	4858		4.38								
6																								
7																								
8																								
9						20		4.30	08		4.38	PAID IN FULL	FEB 7 1949	1127	4.38									
10						25		5.38	10		5.48	PAID IN FULL	APR 27 1949	4858		5.48								
11						542		116.76	2.10		118.86	PAID IN FULL	APR 27 1949	4858		118.86								
12						300		64.62	1.16		65.78	PAID IN FULL	APR 27 1949	4858		65.78								
13	SOLD FOR TAXES					308		66.34	1.18		67.52											67.52		
14	SOLD FOR TAXES					17		3.66	06		3.72											3.72		
15						325		70.00	1.26		71.26	PAID IN FULL	MAY 31 1949	9485		71.26								
16						25		5.38	10		5.48	PAID IN FULL	MAY 31 1949	9485		5.48								
17						395		85.08	1.52		86.60	PAID IN FULL	FEB 7 1949	1127	86.60									
18						20		4.30	08		4.38	PAID IN FULL	FEB 7 1949	1127	4.38									
19						320		68.94	1.24		70.18	PAID IN FULL	MAR 21 1949	4174		70.18								
20						20		4.30	08		4.38	PAID IN FULL	FEB 7 1949	1127	4.38									
						2.51		684.94	12.30		697.24				99.74	694.73		26.53				21.24		

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	Indicates Homestead Tax as No.	Indicates Agricultural as 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)
			Kearney Heights																				
1	Lawrence H. & Lorraine J. Bruce		Lot 1 Block 1 in the Town of 5						2	No		75	600		675		225				225	225	
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9																							
10																							
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12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
												75	600		675		225				225	225	

	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. 1 / Rate 215.04 Mills	District No. / Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 3.84 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1						225		4846	86		4932	Total Half Paid	7 1948 OCT 24 1948	5522 3022		2466		2466						
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
						225		4846	86		4932					2466		2466						

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

No.	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land	No. School District	Indicates Homestead Tax Levy No.	Indicates Agricultural Tax Levy 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				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	Agency Point																			
1	~~Marvin D. Baker~~			1					No		27			27	9					9	NA	
	~~Anna D. & Oscar Hanson~~								"													
2	~~Marvin D. & Harriet Baker~~			2 lying N. of the River of Lot 40-30					"		27			27	9					9	NA	
3	~~Leo H. & Margaret R. Odegarden~~			3 " N. of R.					"	+	27			27	9					9	NA	
4	~~Leo H. & Margaret R. Odegarden~~			4 " N. of R.					"	+	27			27	9					9	NA	
5	Charles D. Morgan			5					"		27			27	9					9	NA	
6	Albert & Kenneth Spur			6					"		27			27	9					9	NA	
7	Marvin D. and Harriet Baker			7					"		27			27	9					9	NA	
8	" "			8					"		27			27	9					9	NA	
9	" "			9					"		27			27	9					9	NA	
10	" "			10					"		27			27	9					9	NA	
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
											270			270	90					90		

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	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	No.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1						9		194	04		198	1	PAID IN FULL	MAR 15 1949	3105		198								
2						9		194	04		198	2	PAID IN FULL	OCT 10 1949	3268				198	07					
3						9		194	04		198	3											198	3218	
4						9		194	04		198	4											198	3218	
5						9		194	04		198	5	PAID IN FULL	FEB 3 1949	917	198									
6						9		194	04		198	6	PAID IN FULL	MAY 31 1949	6325		198								
7						9		194	04		198	7	PAID IN FULL	MAY 31 1949											
8						9		194	04		198	8	PAID IN FULL	MAY 31 1949	9497		198								
9						9		194	04		198	9	PAID IN FULL	MAY 31 1949											
10						9		194	04		198	10	PAID IN FULL	MAY 31 1949											
11																									
12																									
13																									
14																									
15																									
16	Page Total							1940	40		1980														
17																									
18	Grand Total																								
19																									
20																									
								NW 763995	7868		9432 65					198	1188		198				396		
								NW 168958	2444																
								932953	10312																