

ASSESSMENT & TAX LIST

Birch Lake

1949

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR.

1949.

County.

County Auditor.

According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1949, for the year 1949, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1948, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Personal Property, and to make such change in Real Estate as are required in the odd-numbered year, and make return thereof to me as required by the law prescribing your duties hereto annexed.

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

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 273.01. PROPERTY SUBJECT TO TAX. 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. 273.02. By whom listed. Personal Property shall be listed in the manner followed by full age and sound mind, being a resident of this state, and list all of his personal property.

Sec. 273.03. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the several towns or districts, in which the same is situated in the town or district in which the principal place of business of such farm is located.

Sec. 273.04. Estates of decedents. The personal property of a decedent shall be listed and assessed at the time of his death.

Sec. 273.05. Persons under Guardianship. The personal property of the guardian and of every other person under guardianship, where the ward resides, shall be listed and assessed at the time of the ward's death.

Sec. 273.06. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership.

Sec. 273.07. Property moved between May and July. The owner of personal property removed from one county, town, or district under this chapter...

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 auditor.

The forms in this book are prescribed for the 1949 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

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Assessment of T

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1950, of L. E. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Iowa of River Lake in said County for the year A. D. 1949 as specified above and amounting to 100 Dollars

Paul Jewell County Treasurer. E. C. 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 1949.

WITNESS my hand and official seal, the day of 1950.

(SEAL) County Auditor

Office of County Treasurer, Cass County, Minnesota

To L. E. Peterson, County Auditor:

Jan 2 1950 Sir: I herewith return to you the Tax List for the Iowa of River Lake in said County for the year 1949, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully, Paul Jewell County Treasurer. E. C. P.

Auditor's Office, Cass County, Minnesota

194 I hereby certify that on the first Monday in January 1951, I received of County Treasurer, the Tax List of the of in said County for the year 1949; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) County Auditor



Assessment of 1

TABULAR SCHEDULE OF VALUATIONS,

RATES AND TAXES

LEVIED IN THE Town OF Birch Lake

COUNTY OF CASS, STATE OF MINNESOTA

NAME OF OWNER

1  
2  
3  
4  
5  
6  
7  
8

VALUATION BY SCHOOL DISTRICTS

School District No.	Agricultural Lands Dollars	Non-Agricultural Lands Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars
Un.	38246	8245	8344	54835
Assessed Value Homestead	20312			20312
Non-Homestead Total	26179		8344	34523
	46491		8344	54835

RATE OF STATE TAXES

Total Rate of State Tax Mills
4.11
N. H. 4.58
869

RATE OF COUNTY TAXES

Rey.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax Mills
267	8.9	49.9	17.8	103.3

RATE OF TOWN TAXES

Rey.	R. & B.	Drag Tax	State Loan	Fire	Tol	Total Rate of Town Tax Mills
55	15	6	2	5		28.5

RATE OF

Local	Special	State Loan	Deficiency	Tuition	Transportation	C.O.	B.L.	Total Rate of School Tax Mills
1.	15.	43	2.5	10.	8.			79.5
1.	30.	43	2.5	10.	8.			94.5

SCHOOL TAXES

Total Rate of School Tax Mills	Total Rate of all Taxes Mills
79.5	215.41
94.5	230.41

TAXES LEVIED

LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS							ALL OTHER TAXES		
Local 1 Mill	Special	State Loan	Deficiency	Tuition	Transportation	C.O.	FUNDS	Rate	Amounts
3825	57369	164458	9562	38246	30597		State-Non-Homestead,		15820
1658	49767	71833	4147	16589	12271		State-Homestead,		22538
5483	107136	235791	13709	54835	43868		County Revenue,		146409
							County Road and Bridge,		48803
							County Welfare,		273627
							Bonds and Interest,		97606
							Town Revenue,		30159
							Town Road and Bridge,		82253
							Town Drag,		5484
							Town State Loan,		10967
							School Local 1 Mill,		5483
							School Special,		107136
							School State Loan,		235791
							Deficiency		
							Tuition		13709
							Transportation		54835
							C.O.		43868
							B.L.		

Total Taxes Real Estate 10228.36  
Pers. Prop. 1460.70  
Total 12,219.06

Total Levy, \$12,219.06

Total Number of Acres 12,689

State of Minnesota, ss  
COUNTY OF CASS

I, L. L. 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 year 1949, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1949.

Witness my hand and official seal, this 12 day of Nov, A. D. 1949.

L. L. Peterson  
County Auditor

SEAL



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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY			TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE			
		Subdivision	Sec. of Lot	Town or Block	No. of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER			MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
										Acres	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
Arthur R. Maesser		NE 1/4 of NE 1/4	1	140	30	44	12	20									
Jamestown, Anderson + Ragatz		NW 1/4 of NE 1/4				44	59										
		SW 1/4 of NE 1/4				40											
Arthur O. Miller		SE 1/4 of NE 1/4				40											
Jamestown, Anderson + Ragatz		NE 1/4 of NW 1/4				45	07										
		NW 1/4 of NW 1/4				45	59										
		SW 1/4 of NW 1/4				40											
		SE 1/4 of NW 1/4				40											
		NE 1/4 of SW 1/4				40											
		NW 1/4 of SW 1/4				40											
Arthur R. Maesser		SW 1/4 of SW 1/4 Lot 6				38	30										
Lakeland Farms, Inc.		SE 1/4 of SW 1/4 Lot 5				21	90										
Arthur O. Miller		NE 1/4 of SE 1/4				40											
Jamestown, Anderson, Ragatz		NW 1/4 of SE 1/4				40											
Lakeland Farms, Inc.		SW 1/4 of SE 1/4 Lot 4				16	45										
Halter C. Maesser		SE 1/4 of SE 1/4 Lot 3				29	25										

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
SOLD FOR TAXES						56	12.06	26	12.32												1232		
SOLD FOR TAXES						56	12.06	26	12.32												1232		
SOLD FOR TAXES						56	12.06	26	12.32												1232		
SOLD FOR TAXES						56	12.06	26	12.32												1232		
SOLD FOR TAXES						56	12.06	26	12.32												1232		
SOLD FOR TAXES						56	12.06	26	12.32												1232		
SOLD FOR TAXES						56	12.06	26	12.32												1232		
SOLD FOR TAXES						98	21.92	44	21.56												2156		
SOLD FOR TAXES						98	21.12	44	21.56												2156		
FOR TAXES						76	16.38	34	16.72												1672		
FOR TAXES						404	87.02	186	88.88												8888	977736.52 Abated	
						570	127.8	262	125.40														
SOLD FOR TAXES						70	15.08	32	15.40												1540		
SOLD FOR TAXES						449	96.77	206	98.18												9818	40.48 Abated	
FOR TAXES						875	188.48	400	192.48												192.48		
FOR TAXES						765	164.78	350	168.28												168.28		
																					72222	77.00	

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

Form 500 - 1949 - 1-1-49 - 1-1-49 - 1-1-49

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	Indicate Agricultural	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	Rgs.				Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate				TOTAL ASSESSED VALUE	Dollars
Acres	100ths					Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%						Over \$4,000 and Non-Homestead 40%	Dollars	Dollars	Dollars		Dollars				
Jameson, Anderson, Ragatz State of Minnesota		NE 1/4 of NE 1/4	2	14	30	38.06	Acres																
		NW 1/4 of NE 1/4																					
		SW 1/4 of NE 1/4																					
		SE 1/4 of NE 1/4																					
LaVease + Carl L. Nelson State of Minnesota		NE 1/4 of NW 1/4				29.21																	
		NW 1/4 of NW 1/4				46.35																	
		SW 1/4 of NW 1/4																					
		SE 1/4 of NW 1/4																					
		NE 1/4 of SW 1/4																					
		NW 1/4 of SW 1/4					40																
Theodore H. Berglund State of Minnesota		SE 1/4 of SW 1/4																					
		NE 1/4 of SE 1/4																					
		NW 1/4 of SE 1/4																					
Arthur R. Massey State of Minnesota		NW 1/4 of SE 1/4																					
		SW 1/4 of SE 1/4					48.75																
		NE 1/4 of SE 1/4																					

20137

Cass County, Minnesota, for Taxes for the Year 1949.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS
	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate																	
																					2794	3073	
																					1628		
																					1364		
																					1232		
																					4266	4693 17.62 Abated	
																					11284	17.62	































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

Cass County, Minnesota, for Taxes for the Year 1949.

Form SCD

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indic. rate Homesteaded Yes or No	Indic. rate Agricultural Yes or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS						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	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS																	
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.				Number of Acres of Land	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assesed Value as Equalized by the Board of Review	District No.	District No.			District No.	District No.	District No.	District No.	Rate	Rate																		Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
											Homestead 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead 25%	Over \$4,000 and Non-Homestead 40%				33 1/3%	Dollars			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																		Rate	Rate	Rate	Rate	Rate	Rate	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
State of Minnesota		NE 1/4 of NE 1/4	16	24	3																																																								
State of Minnesota		NW 1/4 of NE 1/4	16	24	3																																																								
State of Minnesota		SW 1/4 of NE 1/4	16	24	3																																																								
State of Minnesota		SE 1/4 of NE 1/4	16	24	3																																																								
State of Minnesota		NE 1/4 of NW 1/4	16	24	3																																																								
State of Minnesota		NW 1/4 of NW 1/4	16	24	3																																																								
State of Minnesota		SW 1/4 of NW 1/4	16	24	3																																																								
State of Minnesota		SE 1/4 of NW 1/4	16	24	3																																																								
Mike Lushay		NE 1/4 of SW 1/4				40																																																							
Alta R. Mice		NW 1/4 of SW 1/4				39	75																																																						
"		SW 1/4 of SW 1/4 less that part of the N. 627 which has S. of the C.A.R.				37																																																							
"		SE 1/4 of SW 1/4				40																																																							
Dana & Joyce Belmont		all the part of the N. 627 of 1/2 of the being S. of C.A.R.				40																																																							
Henry L. Roy & Mary Ann Woodruff		NE 1/4 of SE 1/4				40																																																							
State of Minnesota		NW 1/4 of SE 1/4				40																																																							
Audrey Price		SW 1/4 of SE 1/4				40																																																							
Low V. & Lillian Irvine		SE 1/4 of SE 1/4				40																																																							
						29	75																																																						

Abate 4.90

122 short Cash

Fair Point  
Kearney Heights  
Osowa Point





















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

Cass County, Minnesota, for Taxes for the Year 1949.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS, TAX, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1950, June Settlement 1950, Penalty, November Settlement 1950, Penalty, Collections to First Monday in January 1951, Penalty, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.



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

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, Marked Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS.







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

Cass County, Minnesota, for Taxes for the Year 1949.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Total Assessed Value as Equalized by the Board of Review	Total Delinquent Tax and Penalty																						
		SUBDIVISION	Sec. or Lot	Town or Block	Ref.	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE			District No.	District Rate	District No.	District Rate	District No.	District Rate			Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty						
											Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%																													Mills	Mills	Mills	Mills		
<i>Eva Keep</i>		<i>12 ac. of NE 1/4 of Sec 4</i>	27	140	30	12																																										
		<i>NW 1/4 of NE 1/4</i>																																														
		<i>SW 1/4 of NE 1/4</i>																																														
		<i>SE 1/4 of NE 1/4</i>																																														
<i>Edward Peterson</i>		<i>230' of N 720' of Sec 4 lying 1/2 of N 1/4 line</i>				1																																										
		<i>NE 1/4 of NW 1/4</i>																																														
		<i>NW 1/4 of NW 1/4</i>																																														
		<i>SW 1/4 of NW 1/4</i>																																														
		<i>SE 1/4 of NW 1/4</i>																																														
<i>Benjamin J. Nelson</i>		<i>40' of that part of Sec 4 lying 1/2 of N 1/4 line - all that part of Sec 4 lying 1/2 of N 1/4 line</i>				4																																										
		<i>NE 1/4 of SW 1/4</i>																																														
		<i>NW 1/4 of SW 1/4</i>																																														
		<i>SW 1/4 of SW 1/4</i>																																														
		<i>SE 1/4 of SW 1/4</i>																																														
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		<i>SW 1/4 of SE 1/4</i>																																														
		<i>SE 1/4 of SE 1/4</i>																																														

District No.	District Rate	District No.	District Rate	District No.	District Rate	Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty
						13 36			13 36		<i>1st Half Paid OCT 27 1950</i>	3033		68		668					
						7 10	16		7 26		<i>2nd Half Paid MAR 11 1950</i>	3350									726
						3 1 66			31 66		<i>1st Half Paid SEP 30 1950</i>	1368		1582		1583					
						52 12	16		52 28		<i>2nd Half Paid MAR 30 1950</i>	3784		2251		2251					726

Thurston Point  
Parney Heights  
Osma Point

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

Cass County, Minnesota, for Taxes for the Year 1949.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax Including State Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.

Vertical text on the right edge: ... Point, Kearney Heights, Ogema Point

Abate # 4128

Abate # 4606 Cancelled Penalty



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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1949.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.



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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for Joseph Kish, Richard Carder, etc.

Cass County, Minnesota, for Taxes for the Year 1949.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, etc. Includes handwritten entries for tax amounts and payment dates.



Assessment Roll and Tax List of Real Property in the

Journal of Birch Lake

Cass County, Minnesota, for Taxes for the Year 1949.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
										LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
														Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
Vernon L. + Dorothy M. Hall		NE 1/4 of NE 1/4	34	140	30	40	21	Yes													
"		NW 1/4 of NE 1/4				40		"													
Hurcil L. Woodruff		SW 1/4 of NE 1/4				40		"													
"		SE 1/4 of NE 1/4				20		"													
Vernon L. + Dorothy M. Hall		N 1/2 of SE 1/4 of NE 1/4				20		"													
Ottoman W. Waters		NW 1/4 of NW 1/4 Lot 1				31		"													
Arthur E. + Ruby Harburg		NW 1/4 of NW 1/4 Lot 2				10.70		"													
Lee J. + Julia A. Patton		N 1/2 of NE 1/4 of Lot 2				8		"													
Eldon R. + Alma C. Schuler		S 1/2 of NE 1/4 of Lot 2				2.70		"													
D. C. + Mathilda Leukberg		NE 1/4 of SW 1/4 Lot 3				6.25		"													
"		S 1/2 of NE 1/4 of Lot 3				30		"													
Theodore Kohm		SW 1/4 of SW 1/4				40		"													
Robert H. Stewart + Margaret S. Chisholm		NE 1/4 of SE 1/4				40		"													
Hurcil L. Woodruff		NW 1/4 of SE 1/4				40		"													
Amelia Rooney		SW 1/4 of SE 1/4				40		"													
Fred Cline		SE 1/4 of SE 1/4				40		"													

Cont'd on next page 44 165

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead 4.58 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1950	June Settlement 1950	Penalty	November Settlement 1950	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent on First Monday in January 1951	Total Delinquent Tax and Penalty	REMARKS	
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		
			21	57			12.28		42.28	1	2nd Half Paid	OCT 17 1950	1280											
			21	136			29.30		29.30	2	1st Half Paid	MAY 31 1950	9656		614		614							
			Abate # 4033	21	41		9.84		8.84	3	2nd Half Paid	OCT 17 1950	12813		14.65		14.65							
			"	"	21	31	6.68		6.68	4	1st Half Paid	MAY 31 1950	9656											
			"	"	21	29	6.24		6.24	5	2nd Half Paid	OCT 17 1950	12813		3.12		3.12							
			"	"	21	74	15.94		15.94	6	1st Half Paid	MAY 31 1950	9656		7.97		7.97							
					21	142	74.20	12	75.02	7													75.02	8825
					21	128	27.58		27.58	8	PAID IN FULL	MAR 29 1950	3496		22.58									
					21	188	40.50	16	41.36	9	PAID IN FULL	MAY 9 1950	5423		41.36									
										10														
							24.98		24.98	11	2nd Half Paid	OCT 3 1950	12993		12.49		12.49							
							94.46	18	96.34	12	PAID IN FULL	MAY 1 1950	6027		96.34									
							21.54	46	22.00	14	1st Half Paid	MAY 4 1950	5516		11.00									
							6.90		6.90	16	2nd Half Paid	OCT 3 1950	12409		3.45		3.45							
			Abate # 4033	21	105		22.62		22.62	17	1st Half Paid	MAY 31 1950	8362		11.31		11.31							
					21	89	19.18		19.18	18	2nd Half Paid	OCT 18 1950	12822		9.59		9.59							
					21	77	46.58		46.58	19	PAID FOR TAXES	MAY 2 6 1950	6977											
							25.16	132	36.48	20														
							168.66	270	171.36															

16.58

91.60



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

Form SCD

Table with columns: DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE, SOLD FOR TAXES.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax Including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1950, June Settlement 1950, Penalty, November Settlement 1950, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.













