ASSESSMENT & TAX LIST

Birch Lake

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., APR 5 1938 1938

E. L. Bodeker Assessor of the Town of Birch Lake

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town *for the year 1938, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

[illegible] *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes, 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Personal Property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1999. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

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

6. The property of a body politic or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

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

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

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

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

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

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

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

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

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

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

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

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

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

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

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

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

CHAPTER 86

Extra Session Laws 1937

Section 1. That Mason's Minnesota Statutes of 1927, Section 1993, Class 3b and Class 3c, as amended by Laws 1933, Chapter 359, be amended so as to read as follows:

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

"Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

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

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

Section 2. This Act shall take effect and be in full force and effect from and after January 1, 1937.

Approved July 23, 1937.

Section 1986, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

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

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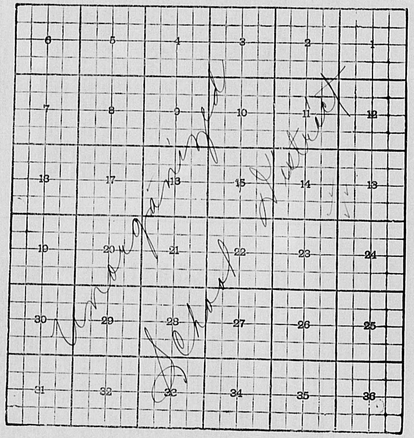
For Convenience of Auditor in Showing Boundaries of School Districts

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



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

FORM 1 - BILLES-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted Not Less than 12 feet apart each way	Have the trees been kept in this Condition and have all that died been cut and removed each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 6230, of Mason's Minnesota Statutes, 1927.

Dated ..... *1938.*

..... *Assessor.*

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

FORM 2 HALLET-DAVIS COMPANY, MINNEAPOLIS

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

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Town *of* Birch Lake *in said County, for the year 1938.*

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

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

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

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1, 1940.

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town *of* Birch Lake *in said County, for the year 1938, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

..... 19.....

I hereby certify that on the first Monday in January, 1940, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... of ..... in said County, for the year 1938, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.

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

Assessor's Retu

FORM 2

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Birch Lake;

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	Valuation of Money and Credits	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES									RATE OF TOWN, CITY OR VILLAGE TAXES										RATE OF SCHOOL TAXES						
	Dollars	Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property Dollars	Total Value of all Property, Except Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Tuberculosis Fund Mills	Old Age Pens. Mills	Total Rate State Tax Mills	Co. Rev. Mills	Co. R.&B. Mills	Co. Pens Mills	Co. Bond and Int. Mills	Old Age Assist. Mills	Mills	Mills	Mills	Total Rate of County Tax Mills	Town Rev. Mills	Town R.&B. Mills	1 Mill Dog. Mills	Town State Loan Mills	Town Bldg. Mills	Fire Patrol Mills	Mills	Mills	Mills	Total Rate of Town, City or Village Tax Mills	Local 1 Mill Mills	Special Mills	S&V State Loan Mills	Def. Bld. Mills	Mills	Mills	Total Rate of All Taxes Mills
Un	1550	466	50102	3476	6134	59712	233	23	3.5		4.9	7.36	1.8	1.62	1.49	1.28				6.62	4.9	1.5	1		3	4				27.9	1.5	5	5	5.4			31.7
																															1.30	5	5	5.4			46.7
TOTAL																																					

TAXES LEVIED								
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS							ALL OTHER TAXES	
Local 1 Mill	Special	Def. Bld.		State Loan	Total School Tax	FUNDS	Rate	AMOUNTS
5010	25153	25051	26053	25051	156318	State Revenue	4.9	11744
961	28830	4805	4997	4805	44398	State School Teachers' Insurance and Retirement Fund	2.3	1114
						Add	3.5	1693
						" Non-H.	4.9	24705
						" H.	4.9	4915
						County Revenue		19601
						County Road and Bridge		9434
						County Poor		6481
						County Bond and Interest		8954
						County Old Age Assistance		8108
						Town Revenue		2501
						Town Road and Bridge		8956
						Town 1 Mill Dragging		597
						Town State Loan		
						Town Building		
						Town Fire Patrol		1793
						Bal.		2384
						School Local 1 Mill		597
						School Special		10393
						School State Loan		29856
						School Deficiency		29856
						School Bldg.		3105
								82514
						Money and Credits		466
				200716		TOTAL		82979

Total No. Levies 13137.14 Total Levy, $ 82979.14 Book Footings, $ 82979.14

State of Minnesota, County of Cass. } ss.

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

Witness my hand and official seal this 1st day of December A. D. 1928.

L. C. Peterson County Auditor.

SEAL

Assessor's Retu

FORM 2

NAMES OF OWNERS

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

FUNDS	March Settlement 193.7.	June Settlement 193.7.	Nov. Settlement 193.7.	Am't Collected from Nov. 1937. to First Monday in Jan. 1938.	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	20.32	49.86	39.40	3.40					
State School	25.54	47.30	34.54	1.88					
Teachers' Ins. and Ret. Fund									
County Revenue	110.67	272.05	214.77	18.56					
County Road and Bridge	7.66	18.81	14.85	1.28					
County Poor	76.43	187.56	148.22	12.80					
County Bond and Interest	71.68	175.87	139.01	12.00					
County Old Age Assistance	65.86	161.61	127.72	11.03					
Town Revenue	20.32	49.86	39.40	3.40					
Town Road and Bridge	72.73	178.50	141.07	12.18					
Town 1 Mill Dragging	4.85	11.90	9.41	.81					
Town State Loan									
Town ~~Building~~ Phone	19.40	47.60	37.61	3.25					
Town Fire Patrol	17.55	35.70	28.22	2.44					
School Local 1 Mill	4.85	11.90	9.41	.81					
School Special	117.56	220.62	161.46	12.20					
School State Loan	24.24	59.50	47.02	4.06					
School	24.24	59.50	47.02	4.06					
School Depository Building	25.22	61.89	48.90	4.22					
Money and Credits	3.08	.07	1.50						
TOTALS	729.42	1650.12	1289.75	108.38	155.80	2941.34	434.32		$2597.79

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Bd. & Int.	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Bd. & Int.	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Bd. & Int.	November Settlement Total	~~Undistributed~~ Local 1 Mill	~~Undistributed~~ Special	~~Undistributed~~ Bd. & Int.	~~Undistributed~~ Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No.	4.85	117.56	24.24	146.61	11.90	220.62	59.50	241.34	9.41	161.46	47.02	313.81	.81	12.20	4.06	25.55					
" " "	Bdg-24.24	Bdg-25.22			Bdg-59.50	Bd-61.89			47.02	Bd-48.90					Bd 4.22						
" " "																					
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" " "																					
TOTALS	29.09	117.56	49.46	196.11	71.40	220.62	213.94	505.96	56.43	161.46	49.52	267.41	4.87	12.20	8.28	25.35					

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Arthur R. Mercer		NE ¼ of NE ¼	1	140	30	44.10	100	no		201			201		67	67		67		SOLD FOR TAXES
2	Tomelson, Anderson & Rogotz		NW ¼ of NE ¼				44.59	"	no		222			222		74	74		74		SOLD FOR TAXES
3	" " "		SW ¼ of NE ¼				40	"	"		201			201		67	67		67		SOLD FOR TAXES
4	Arthur O. Miller		SE ¼ of NE ¼				40	"	no		200			201		67	67		67		SOLD FOR TAXES
5								"													
6	Tomelson, Anderson & Rogotz		NE ¼ of NW ¼				45.07	"	no		222			222		74	74		74		SOLD FOR TAXES
7	" " "		NW ¼ of NW ¼				45.57	"	"		222			222		74	74		74		SOLD FOR TAXES
8	" " "		SW ¼ of NW ¼				40	"	"		201			201		67	67		67		SOLD FOR TAXES
9	" " "		SE ¼ of NW ¼				40	"	"		201			201		67	67		67		SOLD FOR TAXES
10								"													
11	" " "		NE ¼ of SW ¼				40	"	"		321			321		107	107		107		SOLD FOR TAXES
12	" " "		NW ¼ of SW ¼				40	"	"		240			240		80	80		80		SOLD FOR TAXES
13	Arthur R. Mercer		~~SW ¼ of SW ¼~~ Lot 6				38.30	"	no		234	360 ~~300~~		314 ~~234~~		178	178		198		SOLD FOR TAXES
14	Mercer Fur Farms, Inc.		~~SE ¼ of SW ¼~~ " 5				71.90	"	"		264	3402 ~~2887~~		4346 ~~3666~~		1232	1232		1449		SOLD FOR TAXES
15																					
16	Arthur O. Miller		NE ¼ of SE ¼				40	"	no		280			279		93	93		93		SOLD FOR TAXES
17	Tomelson, Anderson & Rogotz		NW ¼ of SE ¼				40	"	"		700	2378 ~~1943~~		9568 ~~3378~~		2281	2281		3189		SOLD FOR TAXES
18	Mercer Fur Farms, Inc.		~~SW ¼ of SE ¼~~ Lot 4				16.45	"	no		297	17463 ~~14470~~	1500	18963 ~~14470~~		5479	5479		6555		SOLD FOR TAXES
19	Walter A. Mercer		~~SE ¼ of SE ¼~~ " 3				79.25	"	no		322	2617 ~~2285~~		3139 ~~2607~~		901	901		1046		SOLD FOR TAXES
20																					
							605.73				4547	28146 ~~22775~~	1500	34193 ~~27822~~		11398 ~~9274~~	11398		13274		

	Valuations by School Districts as Equalized by Tax Commission: District No. 100, Rate 19.1 Mills	District No. ..., Rate ... Mills	District No. ..., Rate ... Mills	District No. ..., Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	67					879	39						918	1											918		
2	74					970	43						1013	2											1013		
3	67					879	39						918	3											918		
4	67					879	39						918	4											918		
5														5													
6	74					970	43						1013	6											1013		
7	74					970	43						1013	7											1013		
8	67					879	39						918	8											918		
9	67					879	39						918	9											918		
10														10													
11	107					1403	62						1465	11											1465		
12	80					1049	46						1095	12											1095		
13	198					2596	115						2711	13											2711		
14	1449					19002	842						19844	14											19844		
15														15													
16	93					1220	54						1274	16											1274		
17	3189					41820	1853						43673	17											43673		
18	6555					85962	3808						89770	18											89770		
19	1046					13717	608						14325	19											14325		
20														20													
	13274					174074	7712						181786														

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	M's	Sch. District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Assessor's Valuation: Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 12.1 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	Timeche Anderson & Rogaty		NE¼ of NE¼ Lot 1	7	140	30	38.06	Hwy		no	228			228		76	76	76		SOLD FOR TAXES	76					997	44				1041										1041		
2	" " "		NW¼ of NE¼ Lot 2				12	"		"	72			72		24	24	24		SOLD FOR TAXES	24					315	14				329										329		
3			SW¼ of NE¼																																								
4			SE¼ of NE¼																																								
5																																											
6	~~A. S. Forbes~~ J. J. Bartcher		NE¼ of NW¼ Lot 3				28.81	Hwy		No	198			198		66	66	66			66					866	38				904	2nd Half Paid OCT 19 1939 / 1st Half Paid MAY 23 1939	8670 / 4177		986 ✓		9.86 ✓					
7	× "		NW¼ of NW¼ " 4				46.35	"		"	234			234		78	78	78			78					1023	45				1068	2nd Half Paid OCT 19 1939 / 1st Half Paid MAY 23 1939										
8	State of Minnesota		SW¼ of NW¼ " 5																																								
9	Mildred Frances Holland		SE¼ of NW¼ " 6				46.70			No	324			324		108	108	108		SOLD FOR TAXES	108					1416	63				1479										1479		
10																																											
11	East Saginaw Nat'l Bank		NE¼ of SW¼				40	"		no	201			201		67	67	67		SOLD FOR TAXES	67					879	39				918										918		
12	A. J. Simonds & Ma Lewis		NW¼ of SW¼				40			no	201			201		67	67	67		SOLD FOR TAXES	67					879	39				918										918		
13	State of Minnesota		SW¼ of SW¼																																								
14	"		SE¼ of SW¼																																								
15																																											
16			NE¼ of SE¼																																								
17	East Saginaw Nat'l Bank		NW¼ of SE¼ Lot 7				13.50	"		no	108			108		36	36	36		SOLD FOR TAXES	36					472	21				493										493		
18	State of Minnesota		~~SW¼ of SE¼~~ " 8																																								
19	Arthur R. Mason		SE¼ of SE¼ " 9				42.75	Hwy		no	294			294		98	98	98		SOLD FOR TAXES	98					1285	57				1342										1342		
20																																											
							313.07				1860			1860		620	620 ✓	620			620					8132	360				8492												

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

FORM 400 THE DEFINITIVE LEGAL

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	Indicate Homestead	No. School District	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount Per Cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Minnesota Tax Commission (Dollars)	Sold for Taxes
	State of Minnesota		1	NE ¼ of NE ¼	3	140	30															
	"		2	NW ¼ of NE ¼																		
	"		3	SW ¼ of NE ¼																		
	"		4	SE ¼ of NE ¼																		
			5																			
	Rural L. Woodruff		6	NE ¼ of NW ¼				40	44	Hmy	yes.	320			320	64		64		64		
	"		7	NW ¼ of NW ¼				40	61	"	"	460			460	92		92		92		
	"	L. C. Cooder	8	SW ¼ of NW ¼				40		Hmy	yes	400			400	80		80		80		
	"	" "	9	SE ¼ of NW ¼				40		Hmy	yes	240			240	48		48		48		
			10																			
	John G. Boettcher	State R Credit	11	NE ¼ of SW ¼				40														SOLD FOR TAXES
	Rural L. Woodruff	L. C. Cooder	12	NW ¼ of SW ¼				40		Hmy	yes	240			240	48		48		48		
	Frank Bergquist		13	SW ¼ of SW ¼				40		Hmy	no	240			240		80	80		80		SOLD FOR TAXES
	John G. Boettcher	State R Credit	14	SE ¼ of SW ¼				40														SOLD FOR TAXES
			15																			
	State of Minnesota		16	NE ¼ of SE ¼																		
	"		17	NW ¼ of SE ¼																		
	John G. Boettcher	State R Credit	18	SW ¼ of SE ¼				40														SOLD FOR TAXES
	"	State R Credit	19	SE ¼ of SE ¼				40														SOLD FOR TAXES
			20																			
								412.45				1400			1400	337	80	412		412		

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 131.14 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6	64					839							839	2nd Half Paid / 1st Half Paid	OCT 31 1938 / MAY 18 1939	8947 / 4017		1023		1023						
7	92					1206							1206	2nd Half Paid / 1st Half Paid	OCT 31 1938 / MAY 18 1939											
8	80					1049							1049	2nd Half Paid / 1st Half Paid	OCT 31 1938 / MAY 18 1939	8943 / 4016		525		524						
9	48					629							629	2nd Half Paid / 1st Half Paid	OCT 31 1938 / MAY 18 1939	8943 / 4016		314		315						
10																										
11	48					629							629	2nd Half Paid / 1st Half Paid	OCT 31 1938 / MAY 18 1939	8947 / 4016		315		314						
12	80					1049	46						1095											1095		
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20	412					5401	46						5447													

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres, 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Improvements (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Lural Woodruff		1	NE¼ of NE¼ Lot 1	4	140	30	45.90	wg	yes	270			270	54		54		54		
~~Joseph & Julia Ed Buchman~~	Mary E & William H Olmstead	2	NW¼ of NE¼ " 2				46.09	"	yes	230			230	46		46		46		
" "	"	3	SW¼ of NE¼ " 7				17.50	"	"	175	255 / 245		430 / 420	87	87 / 78	78		87		
Lural L. Woodruff		4	SE¼ of NE¼ " 8				21.50	"	"	120	360 / 470		480 / 590	130	118	118		157		
" "	S. E. Carder	5	S½ of Lot 8	4	140	30	9.93			95	600 / 500		695 / 595	139	119	119		139		
State of Minnesota		6	NE¼ of NW¼ " 3																	
"		7	NW¼ of NW¼ " 4																	
"		8	SW¼ of NW¼ " 5																	
"		9	SE¼ of NW¼ " 6																	
James D. Quinlan		10	N½ of Lot 11				17.50	"	no	195	90 / 75		285 / 270		95 / 90	90		95		
Giles Horgan		11	~~NE¼ of SW¼~~ S½ of Lot 11				17.50	"	no	195	90 / 75		285 / 270		95 / 90	90		95		
State of Minnesota	Salmon Mortgage Co	12	~~NW¼ of SW¼~~ Lot 12																	
		13	SW¼ of SW¼																	
		14	SE¼ of SW¼																	
		15																		
Lural Woodruff	S. E. Carder	16	~~NE¼ of SE¼~~ Lot 9				39.50	wg	yes	390			390	64		64		64		
		17	NW¼ of SE¼																	
Ed. D. P. Steele	Text of letter should be 58.86 A	18	~~SW¼ of SE¼~~ " 10				38.20	18	no	465			465		155	155		155		
		19	SE¼ of SE¼																	
		20																		
							2877			3065	1335 / 1607		4400 / 3672	477 / 527	335 / 345	814		872		

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

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
54					7.08							7.08	1	2nd Half Paid OCT 31 1939 / 1st Half Paid MAY 18 1939	$9.44 / 4.017		3.54		3.54						
46					6.03							6.03	2	PAID IN FULL Sept 28 1939	$6.08				1.74	5.21					
87					11.41							11.41	3	PAID IN FULL Sept 28 1939											
137					17.97							17.97	4	2nd Half Paid OCT 31 1939 / 1st Half Paid MAY 18 1939	$9.44 / 4.017		8.99		8.98						
139					18.23							18.23	5	2nd Half Paid OCT 31 1939 / 1st Half Paid MAY 18 1939	$9.63 / 4.06		9.11		9.12						
													6												
													7												
													8												
													9												
95					12.46	55						13.01	10	2nd Half Paid OCT 2 - 1939 / 1st Half Paid JUN 7 - 1939	$1.54 / 5.71		6.51		6.50						
95					12.46	55						13.01	11	PAID IN FULL MAY 4 1939	3603		13.01								
													12												
													13												
													14												
													15												
64					8.39							8.39	16	2nd Half Paid OCT 31 1939 / 1st Half Paid MAY 18 1939	$4.47 / 3.92		4.20		4.19						
													17												
155					20.33	90						21.23	18	PAID IN FULL JUL 10 1939	9.15				18.03		Abated 7.31 / 10.72		18.03		$6.59 Satisfied
													19												
													20												
872					114.36	2.00						116.36													

FORM 400 [illegible]

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

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Improvements and Structures and Machinery (Dollars)	Assessed Value of Homesteads up to Amount of 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
	State of Minnesota		~~N E ¼ of N E ¼~~ Lot 3	5	140	30															
2	"		~~N W ¼ of N E ¼~~ " 4																		
3	"		~~S W ¼ of N E ¼~~ " 5																		
4	"		~~S E ¼ of N E ¼~~ " 6																		
5																					
6	"		N E ¼ of N W ¼																		
7	"		N W ¼ of N W ¼																		
8	"		S W ¼ of N W ¼																		
9	"		S E ¼ of N W ¼																		
10																					
11	"		~~N E ¼ of S W ¼~~ " 7																		
12	"		~~N W ¼ of S W ¼~~ " 8																		
13	"		~~S W ¼ of S W ¼~~ " 9																		
14	Chas. E. Edmonds & Sophye Susan Edmonds		~~S E ¼ of S W ¼~~ " 10				10	50	4	710	159			159		53	53		53		SOLD FOR TAXES
15																					
16			N E ¼ of S E ¼																		
17			N W ¼ of S E ¼																		
18			S W ¼ of S E ¼																		
19			S E ¼ of S E ¼																		
20																					
							10	50			159			159		53	53		53		

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14	53					695	1.31						726	✓										726		
15																										
16																										
17																										
18																										
19																										
20																										
	53					695	1.31						726													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres or Land: Acres	Hrs.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to the $1000 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼ Lot 1	6	140	30															
2	Letha Eckey		NW ¼ of NE ¼ " 7				40	73	long	yes	320	600 560		920 880	184	184	368		184		
3	State of Minnesota		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	Letha Kasty		NE ¼ of NW ¼ " 3				27	50	long	yes	336	336 335		595 550	119 110		110		119		
7	Bob Thomas		NW ¼ of NW ¼ " 6				380	"		no	60	760		1320		44 40	40		44		SOLD FOR TAXES
8	State of Minnesota		SW ¼ of NW ¼ " 5																		
9	"		SE ¼ of NW ¼ " 4																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	Albert Thomas		SW ¼ of SW ¼				37	08	long	no	225			225		75	75		25		
14	Albert H. Schmitz		SE ¼ of SW ¼				39	70	long	yes	240	400 340		640 580	132 116		116		130		
15																					
16	State of Minnesota		NE ¼ of SE ¼																		
17	Carl J. Jacobson		NW ¼ of SE ¼ (less 1 acre to State of Minnesota for Hwy.)				39	96	long	no	240			240		80	80		80		SOLD FOR TAXES
18	"		SW ¼ of SE ¼				40	62	"	no	240			240		80	80		80		SOLD FOR TAXES
19	State of Minnesota		SE ¼ of SE ¼																		
20																					
							224	39			1650	1125 1350		2775 3000	396 433	275 279	665		717		

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

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1													
2	PAID IN FULL	AUG 9 - 1939	7702				2413	60					
3													
4													
5													
6	PAID IN FULL	SEP 27 1939	$088				1560	47					
7												603	
8													
9													
10													
11													
12													
13	2nd Half Paid 1st Half Paid	OCT 30 1939 JUN 29 1939	$8848 $2767		514		514						
14	2nd Half Paid 1st Half Paid	OCT 1 1939 JUN 10 1939	$2768 $2333		853		853						
15													
16													
17												1095	
18												1095	
19													
20													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Home stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Structures actually Assessed to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Equal at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 13.14 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	State of Minnesota		NE ¼ of NE ¼		7	140.30																																									
2	"		NW ¼ of NE ¼																																												
3	"		SW ¼ of NE ¼																																												
4	"		SE ¼ of NE ¼																																												
5																																															
6	~~State of Minn. (Dept. of Rural Credit)~~	West H. Johnson	NE ¼ of NW ¼																																												
7	Arthur E. Poland		NW ¼ of NW ¼		31	30 bldg			no		255	234 145		~~777~~ 150		108	108	162			SOLD FOR TAXES	163					2138	95							2233	7											~~2233~~		2471
8	H. W. Gallup		SW ¼ of NW ¼		31	30 "			no		192			192		64	64	64			SOLD FOR TAXES	64					839	37							876	8											876		
9	State of Minn. (Dept. of Rural Credit)		SE ¼ of NW ¼																																												
10																																															
11	" "		NE ¼ of SW ¼ less Ry. R.-of-W.																																												
12	H. W. Gallup		NW ¼ of SW ¼ - " " "		27	75 "			no		324			324		108	108	108			SOLD FOR TAXES	108					1416	63							1479	12											1479		
13	Otto & Ruth Nering		SW ¼ of SW ¼		30	35 bldg			no		360	94 245		454 ~~1165~~		385	385	438				438					5744	254							5998	13	2nd Half Paid 1st Half Paid	AUG 5 1939 JUN 16 1939	7734 4075		30.00		2998								
14	State of Minn. (Dept. of Rural Credit)		SE ¼ of SW ¼																																												
15																																															
16	State of Minnesota		NE ¼ of SE ¼																																												
17	"		NW ¼ of SE ¼																																												
18	Joseph Buchwald, Jr.		SW ¼ of SE ¼		40	bldg			no.		240			240		80	80	80				80					1049	46							1095	18	PAID IN FULL	MAY 18 1939	4072		1095								
19	State of Minnesota		SE ¼ of SE ¼																																												
20																																															
					16	67					1371	990 1188		~~2361~~ 2559		~~747~~ 853	747	853				853					11186	495							11681													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personal's Attached to Real Estate (Dollars)	True and Full Value of Land Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount Specified in Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼	8	140	30														
2			NW¼ of NE¼																	
3			SW¼ of NE¼																	
4			SE¼ of NE¼																	
5																				
6	Chas. H. Adams & Sophy & Susan Hanish		~~NE¼ of NW¼~~ Lot 1		32	10	Unp	720			321			321		107	107	107		SOLD FOR TAXES
7	Fred C. & Minnie Schwichert		NW¼ of NW¼		40		Unp	no			201			201		67	67	67		SOLD FOR TAXES
8	" "		SW¼ of NW¼		40		Unp	no			201			201		67	67	67		SOLD FOR TAXES
9	Grant D. & Elmer, Frank M. & Nora & Rolla S. Stauffer		~~SE¼ of NW¼~~ " "		38	80	"	no			297			297		99	99	99		
10																				
11	Emma Shrader		NE¼ of SW¼		40		Unp	yes			280			280		56	56	56		SOLD FOR TAXES
12	"		NW¼ of SW¼		40		"	"			280	1960		~~440~~	94 ~~88~~		88	94		SOLD FOR TAXES
13	State of Minnesota		SW¼ of SW¼																	
14	Esther Ruth Brennan		SE¼ of SW¼ less 4 acres		36		"	no			216			216		72	72	72		SOLD FOR TAXES
15	Sophy & Susan Hanish & Chas. H. Adams		N. 4 acres of Lot 4		9		Unp	no			180			180		60	60	60		SOLD FOR TAXES
16	Helen L. Sheldon		~~NE¼ of SE¼~~ Lot 4 less 4 acres		40		"	yes			240			240	48		48	48		SOLD FOR TAXES
17	E. D. L. Bodker, Executor		~~NW¼ of SE¼~~ Lot 3		56	50	"	no			504			504		168	168	168		SOLD FOR TAXES
18	Esther Ruth Brennan		SW¼ of SE¼		40		"	no			201			201		67	67	67		SOLD FOR TAXES
19	Helen L. Sheldon		SE¼ of SE¼		40		"	yes			360	1760		~~4840~~	96 ~~98~~		96	96		SOLD FOR TAXES
20																				
					447	40					3281	260 ~~317~~		~~3541~~ 3593	~~254~~ 294	707	991 ✓	1001		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
	13.1 Mills												
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1													
2													
3													
4													
5													
6	107					1403	62						1465 ✓
7	67					879	39						918
8	67					879	39						918
9	99					1298	58						1356
10													
11	56					734							734
12	94					1233							1233
13													
14	72					944	42						986
15	60					787	35						822
16	48					629							629
17	168					2203	98						2301
18	67					878	39						917
19	96					1259							1259
20													
	1001					13126	412						13538

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1															
2															
3															
4															
5															
6													1465		
7													918		
8	2nd Half Paid	NOV	8	1939	9668								918		
9	1st Half Paid	JUN	27	1939	6707		678 ✓		678 ✓						
10															
11													734	81 ✓	
12													1233	1365	
13															
14	PAID IN FULL	NOV	9	1939	10033				986 ✓						
15													822		
16													629		
17													2301	2546	
18	PAID IN FULL	NOV	9	1939	10033				917 ✓						
19													1259		
20															

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / Int.)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Improvements, Structures and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Equalized Value by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Earnest & (Kirk) & Nina J. Cuddeback (Cont)		NE ¼ of NE ¼	9	140	30	40	Uny	yes	360	1037 864		1397 1224		466 408			466		
2	" "		~~NW ¼ of NE ¼ Lot 1~~				35	"	no	384			384		128	128		128		
3	Edwd. P. Steele		SW ¼ of NE ¼				40	"	no	283			283		94	94		94		
4	"		SE ¼ of NE ¼				40	"	no	360			360		120	120		120		
5																				
6	Robert Wicks Jr.		~~N E ¼ of NW ¼ Lot 1~~				23.70	Uny	no	237			237		79	79		79		SOLD FOR TAXES
7	Sophia Swan & Hinck & Chas. & Alma		~~NW ¼ of NW ¼~~				37.50	Uny	no	375			375		125	125		125		SOLD FOR TAXES
8			~~S W ¼ of NW ¼~~																	
9	Robert Wicks Jr.		SE ¼ of NW ¼				40	Uny	no	201			201		67	67		67		SOLD FOR TAXES
10																				
11	~~Clearwater State Bank (Opal Smalley)~~		NE ¼ of SW ¼				40	Uny	yes	200			200	40		40		40		
12	" "		NW ¼ of SW ¼				40	"	"	240	174 140		414 380	83 77		77		83		
13	" (Ewart Johnson)		SW ¼ of SW ¼				40	"	yes	240	1100		340 308	77 68		68		77		
14	" "		~~SE ¼ of SW ¼ Lot 4~~				35.60	"	yes	210			210	42		42		42		
15																				
16	C. Louise Hanson		NE ¼ of SE ¼				40	"	no	360			360		120	120		120		
17	"		NW ¼ of SE ¼				40	"	no	240			240		80	80		80		
18	"		~~S W ¼ of S E ¼ Lot 5~~				21.10	"	no	126			126		42	42		42		
19	"		~~S E ¼ of S E ¼~~		6		39.75	"	no	279	180 150		459 429		153 143	143		153		
20																				
							557.15			4094	1254 1511		5253 5605	237	1406 1494	1633		1711		

	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
1																										
2																										
3																										
4																										
5																										
6	466					611	271						6383	PAID IN FULL	JUL 1 0 1939											
7	128					167	74						1753	PAID IN FULL	JUL 1 0 1939											
8	94					123	55						1288	PAID IN FULL	JUL 1 0 1939	7215				9763						
9	120					157	70						1644	PAID IN FULL	JUL 1 0 1939											
10																										
11	79					103	46						1082											1082		
12	125					163	73						1712											1712		
13																										
14	67					87	39						918											918		
15																										
16	40					52	5						525	2nd Half Paid ~~SEP 5 1939~~												
17	83					108	8						1088	1st Half Paid	MAY 22 1939	7889										
18	72					94	4						944	2nd Half Paid ~~SEP 5 1939~~		4513		813		800						
19	42					55	1						551	1st Half Paid	MAY 22 1939											
20														PAID IN FULL	MAY 26 1939	4713		1492								
21														PAID IN FULL	MAY 26 1939											
22																										
23	120					157	70						1644	2nd Half Paid	DEC 2 1 1939											
24	80					104	46						1095	1st Half Paid	JUN 22 1939											
25	42					55	24						575	2nd Half Paid	DEC 2 1 1939	1:492		2705		4800						
26	153					200	89						2095	1st Half Paid	JUN 22 1939	6490										
27														2nd Half Paid	DEC 2 1 1939											
28														1st Half Paid	JUN 22 1939											
29																										
30	1711					2243	89						23296													

Abated it 1254 / 254 / 779) #619
" 1254 / 254 / 1000) 3.00
" 1254 / 254 / 1000) Abated
" 1254 / 254 / 1000) #
" 1023 / 51 / 972) 661
" 51 / 2 / 49) 22.18
" 51 / 2 / 49) Abate
" 51 / 2 / 49) 44

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

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

	Description of Property							Assessor's Valuation							Equalized Values						Valuations by School Districts as Equalized by Tax Commission																															
	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	True and Full Value of Land Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land, Structures, Improvements and Machinery	Assessed Value of Improvements up to $1000 in per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Land, including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by Minnesota Tax Commission	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.					Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
							Acres	HM's		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	Claude H. Taylor		N. 20 acres of Lot 1 ~~NE ¼ of NE ¼~~	15	140	30	20	1	no	120			120	40	40	40		40			40					5.25	.23							5.48	PAID IN FULL	JUN 19 1939			5.48									
2	Edw. & Margaret R. Gardner		~~NW ¼ of NE ¼~~ Lot 4				47.75	"	no	378	69 / 57.5		447 / 437	49	40 / 39.4	318		356			356					46.68	2.07							48.75	2nd Half Paid / 1st Half Paid	NOV 27 1939 / JUN 21 1939	6338 / 6160 / 6205		24.38		24.37							
3			~~SW ¼ of NE ¼~~																																														
4			SE ¼ of NE ¼																																															
5	Robert Landon		So. 40.70 acres of Lot 1				40.70	"	no	324	61.54		385 / 370		128 / 123	123		128		SOLD FOR TAXES	128					16.78	.74							17.52	PAID IN FULL	NOV 27 1939	9610				17.52							
6	Harold B. & Emma E. Ode		~~NE ¼ of NW ¼~~ Lot 3				33.75	"	yes	185			185	39	39	39		39			39					5.11								5.11	2nd Half Paid / 1st Half Paid	OCT 28 1939 / MAY 22 1939											6.44	
7	" "		NW ¼ of NW ¼				40	"	"	240			240	48	48	48		48			48					6.29								6.29	2nd Half Paid / 1st Half Paid	OCT 28 1939 / MAY 22 1939	$103 / 2.39		18.05		18.00							
8	" "		~~SW ¼ of NW ¼~~ " 4				31.10	"	"	250	60 / 55		310 / 305	188 / 165	166	166		188			188					24.65								24.65	2nd Half Paid / 1st Half Paid	OCT 28 1939 / MAY 22 1939												
9			SE ¼ of NW ¼																																															
10																																																		
11	Martin Hanson	Mrs. Petreana Hanson	~~NE ¼ of SW ¼~~ " 5				45	"	yes	495	48 / 40		543 / 535	194 / 179	179	179		195			195					25.57								25.57	2nd Half Paid / 1st Half Paid	OCT 28 1939 / MAY 26 1939												
12			~~NW ¼ of SW ¼~~																																															
13	"	Mrs. Petreana Hanson	SW ¼ of SW ¼				39	"	yes	240			240	48	48	48		48			48					6.29								6.29	2nd Half Paid / 1st Half Paid	OCT 28 1939 / MAY 26 1939	9308 / 4762		20.13		15.93							
14	Carl Hanson		~~SE ¼ of SW ¼~~ " 6				26.95			165	15 / 130		330 / 295	61 / 54	59	59		64			64					8.39								8.39	2nd Half Paid / 1st Half Paid	MAY 26 1939 / MAY 26 1939	9307				4.19							
15																																																		
16	State of Minnesota		~~NE ¼ of SE ¼~~ Lot 9																																															
17			NW ¼ of SE ¼																																															
18	"		~~SW ¼ of SE ¼~~ " 7																																															
19	"		~~SE ¼ of SE ¼~~ " 8																																															
20																																																		
							312.25			2437	110 / 201.8		414 / 448.5	52.7 / 58.7	48.5 / 52.4	104.9 ✓		110.6			110.6					14.50	3.04							14.80.5															

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

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

		DESCRIPTION OF PROPERTY							ASSESSOR'S VALUATION							EQUALIZED VALUES				VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION										SPECIAL TAXES																	
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures	STRUCTURES & IMPROVEMENTS: True and Full Value of Machinery not Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES	District No. ..... Rate 131.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	TOTAL GENERAL TAX	Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
State of Minnesota		1	NE ¼ of NE ¼	11	140	30																																									
"		2	NW ¼ of NE ¼																																												
"		3	SW ¼ of NE ¼																																												
L. J. Nemes & N. E. Lewis		4	SE ¼ of NE ¼				40		Vng	No	201			201		67	67		67		SOLD FOR TAXES	67				879	39							918	14										918	
		5																																													
State of Minnesota		6	NE ¼ of NW ¼																																												
"		7	NW ¼ of NW ¼																																												
"		8	~~S W ¼ of NW ¼~~ Lot 1																																												
"		9	SE ¼ of NW ¼																																												
		10																																													
"		11	NE ¼ of SW ¼																																												
"		12	NW ¼ of SW ¼																																												
L. J. Nemes & N. E. Lewis		13	SW ¼ of SW ¼				40		Vng	No	201			201		67	67		67		SOLD FOR TAXES	67				879	39							918	13										918	
" "		14	SE ¼ of SW ¼				40		Vng	No	201			201		67	67		67		SOLD FOR TAXES	67				879	39							918	14										918	
		15																																													
State of Minnesota		16	NE ¼ of SE ¼																																												
"		17	NW ¼ of SE ¼																																												
L. J. Nemes & N. E. Lewis		18	SW ¼ of SE ¼				40		Vng	No	201			201		67	67		67		SOLD FOR TAXES	67				879	39							918	18										918	
Chas. J. Petersen		19	SE ¼ of SE ¼				40		"	Yes	200	~~75~~		~~275~~ 200	~~55~~ 58		55		58			58				761								761	19	PAID IN FULL	MAY 3 1939	4681		761 ✓								
		20																																													
							200				1004	~~75~~ 90		~~1079~~ 1094	~~55~~ 58	268	323 ✓		~~676~~ 326			326				4277	156							4433													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Machinery Subject to Real Estate Lien (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼				12 140.30														
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4			SE ¼ of NE ¼																		
5	Ethelwyn Rattner		Lot 1				4755	Bldg	no.		471			471	121	157	157		157		
6			NE ¼ of NW ¼																		
7	A.R. Mason		~~NW ¼ of NW ¼~~ Lot 7				14 25	Bldg	no		120			120		40	40		40		
8	State of Minnesota		~~SW ¼ of NW ¼~~ " 8																		SOLD FOR TAXES
9	Emma J. Spencer		~~SE ¼ of NW ¼~~ " 4				19 95	Bldg	no		300	61 51		361 351		120 117	117		120		
10																					
11			NE ¼ of SW ¼																		
12	John O. Swenson		~~NW ¼ of SW ¼~~ Lot 5				47 25	"	no		564			564		188	188		188		
13	State of Minnesota		SW ¼ of SW ¼																		
14	Von Morrison	W.W. Jensen et al	~~SE ¼ of SW ¼~~ " 6				24 25	Bldg	yes		240	38 40		278 280	11 86		106		116		SOLD FOR TAXES
15																					
16			NE ¼ of SE ¼																		
17			NW ¼ of SE ¼																		
18			SW ¼ of SE ¼																		
19			SE ¼ of SE ¼																		
20																					
							155 25				1745	291 349		2036 2094	104 116	507 505	608 ✓		621		

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5	157				2059	91							2150	65	1st Half Paid	MAY 3 1939	4686	1075 ✓						1075		1190
6																										
7	40				526	23							549											549		
8																										
9	120				1574	70							1644	0	2nd Half Paid 1st Half Paid	OCT 6 - 1939 MAY 17 1939	8216 3732 ✓	822 ✓		822 ✓						
10																										
11																										
12	188				2465	109							2574	42	2nd Half Paid 1st Half Paid	OCT 25 1936 JUN 12 1939	9037 5894	1287 ✓		1287 ✓						
13																										
14	116				1521								1521											1521		
15																										
16																										
17																										
18																										
19																										
20																										
	621				8145	293							8438													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Improvements Included in Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Inroad 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼		12	140.30															
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4			SE¼ of NE¼																		
5																					
6	Ursula Morrison	W.W. Merritt	~~NE¼ of NW¼~~ Lot 1			73.50	Wy	yes			275			275	55		55		55		SOLD FOR TAXES
7	Edw. Stebber		NW¼ of NW¼			40	Wy	no			240			240		80	80		80		SOLD FOR TAXES
8	R.S. Forbes		SW¼ of NW¼			40	Wy	yes			320	288 / 270		608 / 360	177 / 117		118		122		SOLD FOR TAXES
9	State of Minnesota		~~SE¼ of NW¼~~ Part of Lot 1																		SOLD FOR TAXES
10	Hattie Born		Part of Lot 1			16.30	"	no			198			198		66	66		66		SOLD FOR TAXES
11	Clarence E. Sucher		NE¼ of SW¼			40	"	no			240			240		80	80		80		SOLD FOR TAXES
12	Wm. Donaldson		NW¼ of SW¼			40	Wy	yes			280			280	56		56		56		
13	"		SW¼ of SW¼			40	"	"			360			360	72		72		72		
14	Geo. St. Duncan		SE¼ of SW¼			40	"	no			240			240		80	80		80		SOLD FOR TAXES
15																					
16	Emma M. Preston		~~NE¼ of SE¼~~ Lot 4			47.30	"	no			423			423		141	141		141		
17	"		~~NW¼ of SE¼~~ " 3			51.85	"	"			459			459		153	153		153		
18			~~SW¼ of SE¼~~																		
19	"		SE¼ of SE¼			40					240			240		80	80		80		SOLD FOR TAXES
20																					
						418.95					3275	275 / 288		3550 / 3563	295 / 295	660	955	✓	985		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6	55					721							721												721	
7	80					1049	46						1095												1095	
8	122					1600							1600	1st Half Paid	AUG 8 - 1939	9785				8.00	40 ✓				8.00	
9																										
10	66					865	38						903												903	
11	80					1049	46						1095	PAID IN FULL	Oct 27 1939	10370						10.95	88	~~1095~~	~~1272~~	
12	56					734							734	PAID IN FULL	FEB 8 1939	8112	16.78 ✓									
13	72					944							944	PAID IN FULL	FEB 8 1939											
14	80					1049	46						1095	PAID IN FULL	OCT 26 1939	9286				10.95	38 ✓					
15																										
16	141					1849	82						1931	PAID IN FULL	MAR 9 1939	2198	40.26 ✓				~~38~~					
17	153					2006	89						2095	PAID IN FULL	MAR 9 1939											
18																										
19	80					1049	46						1095												1095	
20																										
	985					12915	393						13308													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Homestead at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼				1414.30			Ung.											
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	N. S. Parker		SE ¼ of NE ¼				40			Ung.	yes	270			270	48		48		48	SOLD FOR TAXES
5																					
6	State of Minnesota		NE ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼, Lot 1																		
9	Grace B. Merritt		~~SE ¼ of NW ¼~~, " 2				39			"	no	273			273		91	91		91	SOLD FOR TAXES
10																					
11	"		NE ¼ of SW ¼ " 3				29.75			"	"	210			210		70	70		70	SOLD FOR TAXES
12	~~State of Minnesota (Dept. of Conservation)~~ (J. Olson)		~~NW ¼ of SW ¼~~ " 4				76			Ung.	yes	145			145	29		29		29	
13	" "	"	SW ¼ of SW ¼				40			"	yes	330	120 100		450	88 84		84		88	
14	Grace B. Merritt		SE ¼ of SW ¼				40			"	no	240			240		80	80		80	
15																					
16	Wm. Donaldson		NE ¼ of SE ¼				40			Ung.	yes	320			320	64		64		64	
17	Grace B. Merritt		NW ¼ of SE ¼				40			"	no	240			240		80	80		80	
18	"		SW ¼ of SE ¼				40			"	no	240			240		80	80		80	
19	Wm. Donaldson		SE ¼ of SE ¼				40			Ung.	yes	480	890		1370	263		334		262	
20																					
							874.75					2708	290 448		3498 3656	454 491	401	860		892	

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid: When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4	12.47 Mills				48	629							629	4	Paid 1 1640 Sel. Rotzer 1st Half Paid AUG 8 - 1939 628.3					315 16 ✓				314	
5																										
6																										
7																										
8																										
9					91	1193	53						1246	9	2nd Half Paid OCT 9 - 1939 / 1st Half Paid MAY 22 1939	$598 / 648		623 ✓		623 ✓					
10																										
11					70	918	41						959	11	2nd Half Paid OCT 9 - 1939 / 1st Half Paid MAY 22 1939	$500 / 478		480 ✓		479 ✓					
12					29	380							380	12	1st Half Paid JUN 22 1939	441		750 ✓						784		
13					88	1154							1154	13	1st Half Paid JUN 22 1939											
14					80	1049	46						1095	14	2nd Half Paid OCT 9 - 1939 / 1st Half Paid MAY 22 1939	$598 / 548		549 ✓		548 ✓					
15																										
16					64	839							839	16	PAID IN FULL FEB 8 1939	$12	839 ✓									
17					80	1049	46						1095	17	2nd Half Paid OCT 9 - 1939 / 1st Half Paid MAY 22 1939	$500 / 478				1095 ✓					
18					80	1049	46						1095	18	2nd Half Paid MAY 22 1939			1095 ✓								
19					262	3436							3436	19	PAID IN FULL OCT 9 - 1939 / FEB 8 1939	$12	3436 ✓									
20																										
					892	11696	232						11928													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Hd's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Per manently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $40 and 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands, Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE¼ of NE¼	16	140	30				Vacant											
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	~~Hom Speed~~	R.A. Carre	~~SE¼ of NE¼ Lot 1~~				32.60			no	165			165		55	55	55			
5																					
6	State of Minnesota		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	Albert J. Dillard	Ole Nelson	SW¼ of NW¼				40		Vacant	yes	280	216 / 140		496 / 140	99 / 99	12	99	99			SOLD FOR TAXES
9	"	" "	SE¼ of NW¼				40		"	"	240			240	48		48	48			SOLD FOR TAXES
10																					
11	Chas. A. Mantz		NE¼ of SW¼				40		Vacant	no	321	77 / 40		398 / 361		133 / 127	127	131			SOLD FOR TAXES
12	~~State of Minn. Dept of Pub. Welf.~~	Lee Bryan Stemp	NW¼ of SW¼				40		"	"	240			240		80	80	80			SOLD FOR TAXES
13	~~"~~ " " "		SW¼ of SW¼				40		"	"	330	144 / 370		474 / 370		237 / 230	230	254			SOLD FOR TAXES
14	~~"~~ " " "		SE¼ of SW¼				40		"	"	321			321		107	107	107			SOLD FOR TAXES
15																					
16	R.B. Carre		~~NE¼ of SE¼ Lot 2~~				36.50			yes	220	60 / 50		280 / 270		54 / 54	54	56			
17	State of Minnesota		NW¼ of SE¼																		
18	Thos. Oldland		SW¼ of SE¼				40		"	yes	320	180 / 150		500 / 470		108 / 94	94	100			
19	Gerald or Vogel Sycks		SE¼ of SE¼				40		"	yes	440			440		88	88	88			SOLD FOR TAXES
20																					
							390.10				2867	841 / 977		3477 / 3829	376 / 391	597 / 627	975	1018			

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	12.14 Mills														Month Day Year											
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4	55					721	32						753	PAID IN FULL	MAY 22 1939	4619		753								
5																										
6																										
7																										
8	99					12.98							12.98	1st Half Paid	MAY 27 1939	4614		9.64							9.63	
9	48					6.29							6.29	1st Half Paid	MAY 27 1939											
10																										
11	131					17.18	76						17.94												17.94	
12	80					10.49	46						10.95												10.95	
13	254					33.31	148						34.79												34.79	
14	107					14.03	62						14.65												14.65	
15																										
16	56					7.34							7.34	PAID IN FULL	MAY 22 1939	4619		7.34								
17																										
18	100					13.11							13.11	PAID IN FULL	MAY 1 - 1939	3321		13.11								
19	88					11.54							11.54	2nd Half Paid / 1st Half Paid	NOV 1 - 1938 / JUN 16 1938	7480 / 6007		5.77		5.77						
20																										
	1018					133.48	3.64						137.12													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Lands Including Buildings and other Structures (Dollars)	True and Full Value of Personal Property actually Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid: When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	N. J. Willard		NE ¼ of NE ¼	16	140	30	40		Ung	no	240			240		80	80		80	SOLD FOR TAXES	80					1049	46						1095	1												1095	
2	Frank B. Weilman		~~NW ¼ of NE ¼~~ Lot 1				56.45		"	"	396			396		132	132		132	SOLD FOR TAXES	132					1731	77						1808	2												1808	
3			SW ¼ of NE ¼																																3													
4	N. J. Willard		SE ¼ of NE ¼				40		"	no	240			240		80	80		80	SOLD FOR TAXES	80					1049	46						1095	4												1095	
5																																			5													
6			NE ¼ of NW ¼																																6													
7	Ernest B. Weilman		~~NW ¼ of NW ¼~~ Lot 3				35.75		"	no	285			285		95	95		95	SOLD FOR TAXES	95					1246	55						1301	7												1301	
8	"		~~SW ¼ of NW ¼~~ " 4				6		"	"	48			48		16	16		16	SOLD FOR TAXES	16					210	09						219	8												219	
9	"		~~SE ¼ of NW ¼~~ " 2				49.75		"	"	396			396		132	132		132	SOLD FOR TAXES	132					1731	77						1808	9												1808	
10																																			10													
11	Mike Bushang		NE ¼ of SW ¼				40		"	no	240			240		80	80		80	SOLD FOR TAXES	80					1049	46						1095	11	1st Half Paid AUG 4 - 1939	7666					548	45			548	
12	Alta R. Miell		~~NW ¼ of SW ¼~~ Lot 5				39.75		"	no	287			287		94	94		94		94					1233	55						1288	12	2nd Half Paid OCT 23 1939										547	
	"																																			1st Half Paid May 27 1939	7898											
13			SW ¼ of SW ¼				40		"	no	321			321		107	107		107		107					1403	62						1465	13	2nd Half Paid OCT 23 1939											
	"																																			1st Half Paid " " " "	7659		2109		2109						
14			SE ¼ of SW ¼				40		"	no	321			321		107	107		107		107					1403	62						1465	14	2nd Half Paid OCT 23 1939											
																																				1st Half Paid " " " "											
15																																			15													
16	Alta R. Miell		NE ¼ of SE ¼				40		"	no	201			201		67	67		67	SOLD FOR TAXES	67					879	39						918	16												918	
17	"	(Bonnie Lake) Nagle Brooks	NW ¼ of SE ¼				40		Ung	yes	240			240	48		48		48	SOLD FOR TAXES	48					629							629	17												629	
18			SW ¼ of SE ¼				40		Ung	"	240	84 70		324 70	65 67		67		67		65					852							852	18	PAID IN FULL AUG 2-3 1939	7804					852	21					
	"	L. V. Bryan Estate																																															
19			SE ¼ of SE ¼				40		"	no	240			240		80	80		80	SOLD FOR TAXES	80					1049	46						1095	19												1095	
20																																			20													
							547.70				3690	70 84		3760 3774	110 113	1070	1180		1183		1183					15513	620						16133															

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exempt as per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	~~State of Minnesota~~	Geo. E. Smedberg	NE¼ of NE¼	17	140	30	40		Ung	yes	240			240	48		48		48		
2	Esther Ruth Brennan		NW¼ of NE¼				37.77		"	no	237			237		74	74		74		SOLD FOR TAXES
3	Margaret Young		SW¼ of NE¼				31.95		"	yes	385			385	77		77		77		SOLD FOR TAXES
4	~~State of Minnesota~~	Geo. E. Smedberg	SE¼ of NE¼				40		"	yes	360	60 ~~50~~		420 ~~410~~	84 ~~82~~		84 ~~82~~		84		
5																					
6	Esther Ruth Brennan		NE¼ of NW¼				40.36		"	no	360			360		120	120		120		SOLD FOR TAXES
7	State of Minnesota		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	Margaret Young		SE¼ of NW¼				31.17		"	yes	270	70 ~~90~~		1080 ~~1080~~	216 ~~297~~		216 ~~297~~		216		SOLD FOR TAXES
10																					
11	Elizabeth Rebecca Quick		NE¼ of SW¼				30.35		"	yes	240	54 ~~45~~		294 ~~285~~	59 ~~57~~		57		59		SOLD FOR TAXES
12	State of Minnesota		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	~~Federal Land Bank of St. Paul~~	Stephen Stanley	SE¼ of SW¼				38.77		Ung	yes	480	360 ~~300~~		840 ~~780~~	168 ~~156~~		156		168		SOLD FOR TAXES
15																					
16	Ruth Ikuta & Stella		NE¼ of SE¼				36.5		Ung	no	258	423 ~~336~~		681 ~~594~~		228 ~~198~~	198		220		
17	Roy Quick		NW¼ of SE¼				39.15		"	yes	355			355	71		71		71		
18	~~State of Minnesota~~	Roy J. Quick	SW¼ of SE¼				40		"	yes	480	660 ~~550~~		1140 ~~1030~~	228 ~~206~~		206		228		
19			SE¼ of SE¼				40		"	yes	280			280	56		56		56		
20																					
							444.92				4030	~~1777~~ 2245		~~5807~~ 6275	~~945~~ 1007	~~392~~ 444	1337	✓	1421		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	48					629							629	1	2nd Half Paid 1st Half Paid	SEP 5 1939 MAY 29 1939	7889 4786				3.14 ✓						
2	74					970	43						1013	2	PAID IN FULL	NOV 9 1939	10033				10.13 ✓						
3	77					1010	45						1055	3	1st Half Paid 2nd Half Paid	MAY 31 1939 SEP 5 1939	4860 7889		5.28 ✓						527		583
4	84					1102							1102	4	1st Half Paid	MAY 29 1939	4786		11.02 ✓		4.84 ✓						
5														5													
6	120					1574	70						1644	6	PAID IN FULL	NOV 9 1939	10039				16.44 ✓						
7														7													
8														8													
9	216					2833							2833	9	1st Half Paid	MAY 31 1939	4860		14.16 ✓						1417		1568
10														10													
11	59					774							774	11	PAID IN FULL	JUN 16 1939	6047		7.74 ✓								
12														12													
13														13													
14	168					2203							2203	14	PAID IN FULL	NOV 29 1939	10364						2203	176 ✓			
15														15													
16	220					2885	128						3013	16	2nd Half Paid	OCT 31 1939	12644										
17	71					931							931	17	1st Half Paid	JUN 7 1939	5791		15.07 ✓		1.50 ✓						
18	228					2990							2990	18	PAID IN FULL	JUN 16 1939	6041		9.31 ✓								
19	56					734							734	19											2990 734		3309 812
20														20													
	1421					18635	286						18921														

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

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

		Description of Property						Assessor's Valuation						Equalized Values																													
In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land		No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Attached to Real Estate	Total True and Full Value of Lands, Improvements, all Structures, Improvements and Machinery	Assessed Value of Lands, Improvements and Structures, as per cent Class III	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Total Assessed Value Equalized by the Board of Review	Total Assessed Value Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
State of Minnesota		NE ¼ of NE ¼	18	140	30		Ung																																				
Geo. H. Mell		NW ¼ of NE ¼				40.50	"		no	240			240		80	80		80			80				1049	46					1095	2nd Half Paid / 1st Half Paid	OCT 23 1939 / Aug 29 1939	8778 / 4659		68		68		Abated	6.16	6.49	68	$ 6.33
"		SW ¼ of NE ¼				40.72	"		"	240			240		80	80		80			80				1049	46					1095	2nd Half Paid / 1st Half Paid	OCT 23 1939 / Aug 29 1939	8778 / 4659		68		68		"	6.16	6.49	68	Abated
State of Minnesota		SE ¼ of NE ¼																																									
Agnes Pearson		NE ¼ of NW ¼ Lot 4				39.06	Ung		no	288			288		76	76		76		SOLD FOR TAXES	76				997	44					1041											1041	
"		NW ¼ of NW ¼ Lot 3				78.74	"		no	237			237		79	79		79		SOLD FOR TAXES	79				1036	46					1082											1082	
George A. Harvey		SW ¼ of NW ¼ " 3				33.10	"		no	330	174		504		168	168		168		SOLD FOR TAXES	168				2203	98					2301											2301	
E. R. Frost		SE ¼ of NW ¼ Lot 4				36.39	"		no	228			228		76	76		76		SOLD FOR TAXES	76				997	44					1041											1041	
		Tract D				1	"		no	60			60		20	20		20		SOLD FOR TAXES	20				262	12					274											274	
John P. Dreier		NE ¼ of SW ¼ Tract E				1	"		no	60			60		20	20		20		SOLD FOR TAXES	20				262	12					274											274	
Ella C. Johnson		NW ¼ of SW ¼ Tract A, Wtfly				74.04	"		no	192			192		64	64		64		SOLD FOR TAXES	64				839	37					876											876	
Henry Bohr		S ½ of SW ¼ Lot 5 less 10 acres				25.07	"		no	300	174		474		158	158		158		SOLD FOR TAXES	169				2216	98					2314											2314	
O. G. Patchett		S ½ of SW ¼ 10 acres of Lot 5				10	"		no	257	100		357		117	117		117			124				1626	72					1698	2nd Half Paid / 1st Half Paid	OCT 17 1939 / JUN 27 1939	8374 / 5764		85		84						23.14
W. H. Albrecht	H. Leisy (contract)	Tract "C"				10.95	Ung		yes	320	480		800	167	133	133		133		SOLD FOR TAXES	162				2124						2124	2nd Half Paid / 1st Half Paid	DEC 5 1939 / JUN 24 1939	8796 / 6433		106		106						$ 1.06 Abated
State of Minnesota		NE ¼ of SE ¼																																									
L. J. Clement & E. E. Lewis		NW ¼ of SE ¼				40.35	"		no	240			240		80	80		80		SOLD FOR TAXES	80				1049	46					1095											1095	
Chas. Carlson		SW ¼ of SE ¼				40.30	"		no	402	216		618		206	206		206			206				2701	120					2831	2nd Half Paid / 1st Half Paid	OCT 31 1939 / JUN 8 1939	8846 / 5703		141		141		Abated	6.16	6.35		$ 6.35 Abated
Geo. H. Mell		SE ¼ of SE ¼				40.43	"		yes	400	544		944	188	169	169		169			187				2452						2452	2nd Half Paid / 1st Half Paid	OCT 23 1939 / Aug 29 1939	8778 / 4659		91		91		Abated	9.18	9.36		$ 6.33 Abated
O. L. & P. L. Harvey		Tract "B"				10	"		yes	250	350		600	120	110	110		110			122				1600						1600	PAID IN FULL	MAY 10 1939	3554		160								
Morris Ellingson		All E. of Rge. of Tract "A"				17	"		yes	100	460		560	106	94	94		94			106				1390						1390	2nd Half Paid / 1st Half Paid	SEP 20 1939 / MAY 29 1939	5076 / 4449		69		69						
						448.16				3478	2635		6113	577	1242	1715		1819			1819				23852	721					24573													

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

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Unplatted	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Assessed as per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	EQUALIZED VALUES: Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1			NE ¼ of NE ¼	19	140	30		Unp													
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4			SE ¼ of NE ¼																		
5																					
6			NE ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8			SW ¼ of NW ¼																		
9			SE ¼ of NW ¼																		
10	Mrs. John Oberd		1 acre of SE¼ of SW¼				1	"		yes	60	77 60		137	24 54		34		26		
11			NE ¼ of SW ¼																		
12			NW ¼ of SW ¼																		
13			SW ¼ of SW ¼																		
14	James H. & Martha Miell		Lot 4 + SE ¼ of SW ¼ less 1 acre				64	"		yes	575	150		725	145		140		145		
15	" "		5 acres of SE¼ of SW¼ + Lot 4																		
16	M. B. Lathrop	John S. & Rose D. Lathrop	NE ¼ of SE ¼				40		Unp	no.	407			407		134	134		134		
17			NW ¼ of SE ¼																		
18	Earl Craven		SW ¼ of SE ¼				40	"		no	407	720		1127		374	334		374		
19	"		SE ¼ of SE ¼				40	"		no	441			441		147	147		147		
20																					
							185				1880	748		2665	164	615	779		826		
												944		2824	171	665					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... 20.7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2																												
3																												
4																												
5																												
6																												
7																												
8																												
9																												
10	26					341							341	PAID IN FULL	APR 1 1939	849			341 ✓									
11																												
12																												
13																												
14	145					1902							1902												1902		2105	
15																												
16	134					1757	78						1835	PAID IN FULL	MAY 29 1939	4626			1835 ✓									
17																												
18	374					4905	217						5122	2nd Half Paid	OCT 20 1938		8705											
19	147					1928	85						2013	1st Half Paid / 2nd Half Paid	JUN 16 1939 / OCT 20 1939		6609		2137 ✓		2136		Abated		2837 / 130 / 2668 / 154 / 51 / 2867		#6333 / Abated	
20														1st Half Paid	JUN 16 1939													
	826					10833	380						11213															

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

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Inc.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Equal 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Fidelity & Deposit Co. Maryland		NE ¼ of NE ¼	20	140	30	40	Ung		no	240			240		80	80		80		SOLD FOR TAXES
2	Walter C. Mercer		NW ¼ of NE ¼				40	"		yes	360	180 ~~140~~		460 ~~540~~	94 ~~90~~		90		94		SOLD FOR TAXES
3	State of Minnesota		SW ¼ of NE ¼																		
4	Fidelity & Deposit Co. Maryland		SE ¼ of NE ¼				40	"		no	240			240		80	80		80		SOLD FOR TAXES
5																					
6	Paulina Pyrawksy	Grant E. Palmer	NE ¼ of NW ¼				40	"		no	400	204 ~~170~~		604 ~~570~~		201 ~~190~~	190		201		
7	Velma V. & Vera Pauline Palmer		NW ¼ of NW ¼				40	"		no	284			284		94	94		94		
8	State of Minnesota		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	Nels Julius Strand & John A. & Erika Strand		SW ¼ of SW ¼				40	"		no	324			324		107	107		107		
14	" " "		~~SE ¼ of SW ¼~~ Lot 1				38.75	"			345	50 ~~47~~		395 ~~387~~		132 ~~129~~	129		132		
15																					
16	James W. Miell		NE ¼ of SE ¼				40	"		no	201			201		67	67		67		SOLD FOR TAXES
17	State of Minnesota		NW ¼ of SE ¼																		
18	"		~~SW ¼ of SE ¼~~ Lot 1																		
19	"		SE ¼ of SE ¼																		
20																					
			~~Totals~~				318.75				2389	~~303~~ 367		~~2691~~ 2751	~~90~~ 94	~~747~~ 761	837		855		

	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate (Mills)	District No. / Rate (Mills)	District No. / Rate (Mills)	District No. / Rate (Mills)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption (Mills)	State Tax on Non-Homestead (Mills)	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	13.14						57.81																			
1	80					1049	46						1095											1095		
2	94					1233							1233	PAID IN FULL	JUL 13 1939	7931				1233	25 ✓					
3																										
4	80					1049	46						1095											1095		
5																										
6	201					2636	117						2753	2nd Half Paid / 1st Half Paid	NOV 8 - 1938 / JUN 10 1939	9669 / 6308		2021 ✓		2020 ✓						
7	94					1233	55						1288	2nd Half Paid / 1st Half Paid	NOV 8 - 1938 / JUN 10 1939											
8																										
9																										
10																										
11																										
12																										
13	107					1403	62						1465	2nd Half Paid / 1st Half Paid	OCT 16 1939 / MAY 22 1939	8607 / 4312		1637 ✓		1636 ✓						
14	132					1731	77						1808	2nd Half Paid / 1st Half Paid	OCT 2 1939 / MAY 22 1939											
15																										
16	67					879	39						918											918		
17																										
18																										
19																										
20																										
	855					11213	442						11655													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Annual 20 per cent Class 3 (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Otto A. Gielker		~~NE¼ of NE¼~~ Lot 1	11	140	30	13		Unorg	yes	90	158 / 135		248 / 215	48 / 48		48		48		SOLD FOR TAXES
2	Itasca Realty Co.		~~NW¼ of NE¼~~ " 2				16 85		"	no	102			102		34	34		34		SOLD FOR TAXES
3	Joseph Hannon		~~SW¼ of NE¼~~ " 3				28 40		"	"	336	119 / 99		455 / 435		152 / 145	145		152		
4			SE¼ of NE¼																		
5																					
6	Itasca Realty Co.		NE¼ of NW¼				40		"	no	240			240		80	80		80		SOLD FOR TAXES
7	State of Minn. (Right of Rural Credit)		NW¼ of NW¼																		
8	Aron B. Peterson		SW¼ of NW¼				40		"	no	240			240	80		80		80		
9	August Finke and Elsie Finke		~~SE¼ of NW¼~~ Lot 5				37 50		Unorg	yes	225	84 / 60		309 / 285	213 / 185		185		213		SOLD FOR TAXES
10																					
11			NE¼ of SW¼																		
12	~~Julius J. Burgeson~~ Thos. J. Gleason et al		~~All of~~ NW¼ of SW¼ or N½ of Lot 6				17 50		"	yes	150	64 / 340		214 / 490	159 / 138		138		159		
13	State of Minnesota		~~SW¼ of SW¼~~ Lot 7																		
14			SE¼ of SW¼																		
15	Clara Gustafson		S½ of Lot 6				17 50		"	no	105			105	35		35		35		SOLD FOR TAXES
16	~~Dawn L. & L. Co.~~ Mrs. William Conkey		~~NE¼ of SE¼~~ Lot 4				10 90		Unorg	no	165	144 / 20		309 / 285	103 / 95		95		103		
17			NW¼ of SE¼																		
18			SW¼ of SE¼																		
19			SE¼ of SE¼																		
20																					
							266 15				1653	1054 / 1901		3357 / 3554	364 / 420	469 / 484	835		904		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... / District No. ..... Rate ..... Mills / District No. ..... Rate ..... Mills / District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	48		6 49							6 49	PAID IN FULL	MAR 30 1939	2817		6 49								
2	34		4 46	20						4 66											4 66		
3	152		19 93	88						20 81											20 81		23 03
4																							
5																							
6	80		10 49	46						10 95											10 95		
7																							
8	80		10 49	46						10 95	PAID IN FULL	APR 28 1939	3201		10 95								
9	213		27 93							27 93	PAID IN FULL	OCT 27 1939	9303				27 93						
10																							
11																							
12	159		20 85							20 85	PAID IN FULL	OCT 27 1939	9302				20 85	6 26					
13																							
14																							
15	35		4 59	20						4 79											4 79		
16	103		13 51	60						14 11	PAID IN FULL	JUN 23 1939	4357		14 11								
17																							
18																							
19																							
20																							
	904		118 54	2 80						121 34													

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

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by Equalization Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	Gerald & Hazel Sypka		1	~~NE¼ of NE¼~~ Lot 1	25	140	30	56.75		yes	500	336		836	167		167		167		
	Carl A. Ryan	A. E. Van Vleck	2	NW¼ of NE¼				40		yes	280	107		387	76		76		76		
	"	"	3	~~SW¼ of NE¼~~ " 1				39.65		"	240			240	48		48		48		
			4	SE¼ of NE¼																	
			5																		
	Cretta Buelker		6	NE¼ of NW¼				40		yes	240			240	48		48		48		
	"		7	~~NW¼ of NW¼~~ " 10				39.95		yes	240			240	48		48		48		
	State of Minnesota		8	~~SW¼ of NW¼~~ " 9																	
	Cretta Buelker		9	SE¼ of NW¼				40			240			240	48		48		48		
			10																		
	Louis Langeson	Clarence C. Langeson	11	~~NE¼ of SW¼~~ " 7				39.80		no	360	61		421		140	137	137	140		
	"	"	12	~~NW¼ of SW¼~~ " 8				17		no	255			255			85	85	85		
			13	SW¼ of SW¼																	
	Elsie C. Langeson	Clarence C. Langeson	14	~~SE¼ of SW¼~~ " 6				39.75		no	507			507			169	169	169		
			15																		
	D. R. Zoffka		16	~~NE¼ of SE¼~~ " 5				50.50		no	402			402			134	134	134		
	"		17	~~NW¼ of SE¼~~ " 3				27.50		"	162			162			54	54	54		
	"		18	~~SW¼ of SE¼~~ " 4				25.80		"	174			174			58	58	58		
			19	SE¼ of SE¼																	
			20																		
								450.70			3600	~~415~~ 499		~~4015~~ 4099	~~475~~ 425	~~637~~ 640	1058 ✓		1075		

SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES

	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	167					2190							2190	2nd Half Paid	NOV 16 1939	94486				1095						
2	76					997							997	1st Half Paid	JUN 16 1939	94490		1095 ✓								
3	48					629							629	PAID IN FULL	OCT 16 1939					1626	59 ✓					
4														PAID IN FULL	OCT 16 1939											
5																										
6	48					629							629	PAID IN FULL	MAR 30 1939											
7	48					629							629	PAID IN FULL	MAR 30 1939											
8																										
9	48					629							629	PAID IN FULL	MAR 30 1939	$817		18.87								
10																										
11	140					1836	81						1917	PAID IN FULL	MAY 20 1939											
12	85					1115	49						1164	PAID IN FULL	MAY 20 1939	4604		53.95 ✓								
13																										
14	169					2216	98						2314	PAID IN FULL	MAY 20 1939											
15																										
16	134					1757	78						1835											1835		2031
17	54					708	31						739											739		818
18	58					761	34						795											795		880
19																										
20																										
	1075					14096	371						14467													

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / Hrs.)	No. School District	Indicate Home stead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Improvements (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value of Lands Equalized by the Board of Review (Dollars)	Total Assessed Value of Lands Equalized by County Board (Dollars)	Total Assessed Value of Lands Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
~~Henry Groth Fed. Farm Mtg. Corp.~~		NE ¼ of NE ¼	23	140	30	40	Twp	no	240			240		80	80		80		SOLD FOR TAXES
Joe Hannon		NW ¼ of NE ¼				40	"	no	288			288		94	94		94		
Itasca Realty Co.		SW ¼ of NE ¼				40	"	no	240			240		80	80		80		SOLD FOR TAXES
~~Henry Groth Fed. Farm Mtg. Corp.~~		SE ¼ of NE ¼				40	"	no	240			240		80	80		80		SOLD FOR TAXES
5																			
Joe Hannon		NE ¼ of NW ¼				40	"	no	287			287		94	94		94		
"		~~NW ¼ of NW ¼~~ Lot 1				37.75	"	"	240			240		80	80		80		
Chas. Hendricks		~~SW ¼ of NW ¼~~ " 2				23.75	"	no	138			138		46	46		46		SOLD FOR TAXES
August John Mager		SE ¼ of NW ¼				40	"	no	240			240		80	80		80		
10																			
Chas. Hendricks		NE ¼ of SW ¼				40	"	no	201			201		67	67		67		SOLD FOR TAXES
"		NW ¼ of SW ¼				40	"	no	201			201		67	67		67		SOLD FOR TAXES
"		SW ¼ of SW ¼				40	"	no	240			240		80	80		80		SOLD FOR TAXES
"		SE ¼ of SW ¼				40	"	no	240			240		80	80		80		SOLD FOR TAXES
15																			
~~Henry Groth Fed. Farm Mtg. Corp.~~		NE ¼ of SE ¼				40	"	no	360	1950		~~3310~~ 310		120	120		180		SOLD FOR TAXES
Itasca Realty Co.		NW ¼ of SE ¼				40	"	no	240			240		80	80		80		SOLD FOR TAXES
"		SW ¼ of SE ¼				40	"	"	240			240		80	80		80		SOLD FOR TAXES
~~Henry Groth Fed. Farm Mtg. Corp.~~ 19		SE ¼ of SE ¼ less 200'x218'				39 40	"	no	360			360		120	120		120		SOLD FOR TAXES
Henry Groth 20		200'x 218' of Lot 4 Lot 4				1													
						671			3984	~~150~~ 180		~~4134~~ 4164		~~1378~~ 1378	1378		1388		

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent to First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	80					1049	46						1095											1095		
	94					1233	55						1288											~~1288~~		1435
	80					1049	46						1095											1095		
	80					1049	46						1095											1095		
5																										
	94					1233	55						1288											~~1288~~		1435
	80					1049	46						1095											~~1095~~		1212
	46					603	37						630											630		
	80					1049	46						1095	PAID IN FULL	MAR 21 1939	2436		1095								
10																										
	67					879	39						918											918		
	67					879	39						918											918		
	80					1049	46						1095											1095		
	80					1049	46						1095											1095		
15																										
	180					2361	105						~~2466~~ 16											2466		
	80					1049	46						1095											1095		
	80					1049	46						1095											1095		
	120					1574	70						~~1644~~ 16											1644		
20																										
	1388					18203	804						19007													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Assessed Value of Lands (including all Structures, Improvements and Machinery)	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
1	Axel Larson		NE ¼ of NE ¼	M 140	30	40	38.7		Ung	no	387			387		94	94		94		
2	Delaneed Harriet Holmberg		NW ¼ of NE ¼			40			Ung	yes	200			200	40		40		40		SOLD FOR TAXES
3	"		SW ¼ of NE ¼			40			"	"	200			200	40		40		40		SOLD FOR TAXES
4	Axel Larson		SE ¼ of NE ¼			40			"	no	387			387		94	94		94		
5																					
6	Geo. H. Duncan		NE ¼ of NW ¼			40			"	no	240			240		80	80		80		SOLD FOR TAXES
7	Ida Landeck		NW ¼ of NW ¼			40			"	no	240			240		80	80		80		
8	"		SW ¼ of NW ¼			40			"	no	240			240		80	80		80		
9	Delaneed Harriet Holmberg		SE ¼ of NW ¼			40			"	yes	320	~~1440~~		~~1760~~ 460	153		153		153		SOLD FOR TAXES
10																					
11	"		NE ¼ of SW ¼			40			"	yes	240			240	48		48		48		SOLD FOR TAXES
12	Ida Landeck		NW ¼ of SW ¼			40			"	no	349	1345		1694		384	384		384		
13	"		SW ¼ of SW ¼			40			"	no	360			360		120	120		120		
14	Delaneed Harriet Holmberg		SE ¼ of SW ¼			40			"	yes	240			240	48		48		48		SOLD FOR TAXES
15																					
16	Axel Larson		NE ¼ of SE ¼			40			"	no	387			387		94	94		94		
17	Delaneed Harriet Holmberg		NW ¼ of SE ¼			40			"	yes	200			200	40		40		40		SOLD FOR TAXES
18	Delaneed Harriet Holmberg		SW ¼ of SE ¼ less 2 acres			38			"	yes	190			190	38		38		38		SOLD FOR TAXES
19	Federal Land Bank, St. Paul	John Duncan	SE ¼ of SE ¼			40			Ung	yes	380	1640		~~2020~~ 1840	84		84		89		
20																					
						638					4115	~~1205~~ 1446		~~5320~~ 5561	~~476~~ 496	~~980~~ 1076	~~1456~~		1522		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 131.14 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.				Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1					94	1233	55							1288	2nd Half Paid 1st Half Paid	OCT 10 1939 MAY 10 1939	$3.92 3.32		64.4		64.4						
2					40	525								525											525		
3					40	525								525											525		
4					94	1233	55							1288	2nd Half Paid 1st Half Paid	OCT 10 1939 MAY 10 1939	$3.92 3.32		64.4		64.4						
5																											
6					80	1049	46							1095	PAID IN FULL	OCT 26 1939	92.86				1095	39					
7					80	1049	46							1095	1st Half Paid	MAY 17 1939	38.62		1095						Abated	4.67 34.27	$6.65 1.78
8					80	1049	46							1095	1st Half Paid	MAY 17 1939									"	.85 2.1	Abated
9					153	2006								2006											2006		2220
10																									"		
11					48	629								629											629		690
12					384	5036	223							5259	2nd Half Paid 1st Half Paid	DEC 22 1939 MAY 17 1939	104.70 3.86		34.50				9.29		Abated	3.67 34.27	$6.65 1.78
13					120	1574	70							1644	2nd Half Paid 1st Half Paid	DEC 22 1939 MAY 17 1939									"	.78 5.31	Abated
14					48	629								629											629		690
15																											
16					94	1233	55							1288	2nd Half Paid 1st Half Paid	OCT 10 1939 MAY 10 1939	$3.92 3.32		64.4		64.4						
17					40	525								525											525		
18					38	498								498											498		556
19					89	1167								1167	PAID IN FULL	MAY 26 1939	45.76		116.7								
20																											
					1522	19960	596							20556													

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

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

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1	L. H. Frost	Edw. Bakeberg	NE ¼ of NE ¼	25	140	30	40		wg	yes	240	60 50		300 290	60 58		58		60		SOLD FOR TAXES
2	"	"	NW ¼ of NE ¼				40		"	"	200			200	40		40		40		SOLD FOR TAXES
3	"	"	SW ¼ of NE ¼				40				200			200	40		40		40		SOLD FOR TAXES
4	"	"	SE ¼ of NE ¼				40				200			200	40		40		40		SOLD FOR TAXES
5																					
6	"	L. Kohe	NE ¼ of NW ¼				40		"	yes	200			200	40		40		40		SOLD FOR TAXES
7	"	"	NW ¼ of NW ¼				40		"	"	240	60 50		300 290	58		58		60		SOLD FOR TAXES
8	"	"	SW ¼ of NW ¼				40		"	"	200			200	40		40		40		SOLD FOR TAXES
9	"	"	SE ¼ of NW ¼				40		"	"	200			200	40		40		40		SOLD FOR TAXES
10																					
11	State of Minnesota		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							320				1680	100 170		1780 1800	356 360		356		360		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 12.14 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Levy Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	60					787							787	PAID IN FULL	DEC 4 1939											
2	40					525							525	PAID IN FULL	DEC 4 1939	0889						13.12	1.05			
3	40					525							525	PAID IN FULL	DEC 15 1939											
4	40					525							525	PAID IN FULL	DEC 15 1939	10448						10.50	.84			
5																										
6	40					525							525	PAID IN FULL	MAY 1 1939											
7	60					787							787	PAID IN FULL	MAY 1 1939	9227		23.62								
8	40					525							525	PAID IN FULL	MAY 1 1939											
9	40					525							525	PAID IN FULL	MAY 1 1939											
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	360					4724							4724													

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

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

			Description of Property							Assessor's Valuation								Equalized Values				Valuations by School Districts as Equalized by Tax Commission																									
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty	November Settlement 1939 ($ cts.)	Penalty	Collections to First Monday in January 1940 ($ cts.)	Penalty	Delinquent on First Monday in January 1940 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)
Ed. D. P. Steele		1	NE ¼ of NE ¼	26	140	30	40	unorg	no	201			201		67	67		67							67		879	39					918	1										918		1016
Birch Lake	State Land Credit	2	NW ¼ of NE ¼				40													SOLD FOR TAXES																											
"		3	SW ¼ of NE ¼				40													SOLD FOR TAXES																											
Ed. D. P. Steele		4	SE ¼ of NE ¼				40	"	no	201			201		67	67		67							67		879	39					918	4										918		1016
		5																																	5												
State of Minnesota		6	NE ¼ of NW ¼																																6												
Itasca Realty Co.		7	NW ¼ of NW ¼				40	"	no	240			240		80	80		80		SOLD FOR TAXES					80		1049	46					1095	7										1095		
"		8	SW ¼ of NW ¼				40	"	"	240			240		80	80		80		SOLD FOR TAXES					80		1049	46					1095	8										1095		
State of Minnesota		9	SE ¼ of NW ¼																																9												
		10																																	10												
		11	NE ¼ of SW ¼																																11												
Itasca Realty Co.		12	NW ¼ of SW ¼				40	"	no	240			240		80	80		80		SOLD FOR TAXES					80		1049	46					1095	12										1095		
"		13	SW ¼ of SW ¼				40	"	"	240			240		80	80		80		SOLD FOR TAXES					80		1049	46					1095	13										1095		
State of Minnesota		14	SE ¼ of SW ¼																																14												
		15																																	15												
Ed. D. P. Steele		16	NE ¼ of SE ¼				40			201			201		67	67		67							67		879	39					918	16										918		1016
Walter J. Guthrie, Executor		17	NW ¼ of SE ¼				40	"	no	201			201		67	67		67		SOLD FOR TAXES					67		879	39					918	17										918		
"		18	SW ¼ of SE ¼				40	"	no	201			201		67	67		67		SOLD FOR TAXES					67		879	39					918	18										918		
Ed. D. P. Steele		19	SE ¼ of SE ¼				40	"	no	201			201		67	67		67							67		879	39					918	19										918		1016
		20																																	20												
							480			2166			2166		722	722		722							722		9470	418					9888													

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

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

No.	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Acres of Land	School District	Homestead	True and Full Value of Lands Excl. Structures	True and Full Value of Buildings and other Structures	Total True and Full Value	Assessed Value of Homesteads (Class 3B)	Assessed Value of Remainder (Class 3)	Total Assessed Value	Equalized by County Board	Sold for Taxes	District Valuation (131.14 Mills)	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead (5.81 Mills)	Total Taxes	Paid	When Paid	Number of Receipt	June Settlement 1939	November Settlement 1939	Penalty	Delinquent on First Monday in January 1940	Total Delinquent Tax and Penalty
1	Eva Gramm		NE¼ of NE¼	27	140	30	40	Unorg	no	360	166 (138)	526 (498)		175 (166)	166	175	SOLD FOR TAXES	175	22 95	1 02	23 97							23 97	
2	~~State of Minn (Dept of Rural Credit)~~ (G. J. Price)		~~NW¼ of NE¼~~ Lot 2				39 65	Unorg.	yes	280		280	56		56	56		56	7 34		7 34	PAID IN FULL	JUN 22 1939	6511	7 34				
3	Donald Button	Herman Hutert	S½ of Lot 3 - E. of ½ Sec line (~~SW¼ of NE¼~~)				20	"	yes	160	72 (60)	232 (220)	46 (44)		44	46	SOLD FOR TAXES	46	6 03		6 03							6 03	
4	~~State of Minn (Dept of Rural Credit)~~ (G. J. Price)		N½ of SE¼ of NE¼				20	"	yes	180		180	36		36	36		36	4 72		4 72	PAID IN FULL	JUN 22 1939	6571	4 72				
5	Donald A. Button	Herman Hutert	S½ of SE¼ NE¼				20	"	yes	120		120	24		24	24	SOLD FOR TAXES	24	3 15		3 15							3 15	
6	Elsie C. ~~Langeson~~	Clarence Langeson	Lot 1 less 5½ ac. & less 200'x175' of Lot 1 (~~NE¼ of NW¼~~)				16 70	"	no	297	144 (130)	441 (427)		144 (139)	139	144		144	18 88	84	19 72	PAID IN FULL	MAY 20 1939	4504	19 72				
7	Arthur J. Button		~~NW¼ of NW¼~~ Lot 4				50	"	no	501		501		167	167	167	SOLD FOR TAXES	167	21 90	97	22 87	1st Half Paid	JUN 5 - 1939	5252	11 44			11 43	12 65
8	Kenneth M. Booth		~~SW¼ of NW¼~~ 200'x175' of Lot 1				.180	"	no	99	288 (240)	387 (339)		129 (113)	113	129		129	16 92	75	17 67	PAID IN FULL	MAY 4 1939	3408	17 67				
9			SE¼ of NW¼																										
10	~~State of Minn (Dept of Rural Credit)~~ (G. J. Price)		N½ of Lot 3				16	"	yes	160	384 (320)	544 (480)	109 (96)		96	109		109	14 29		14 29	PAID IN FULL	JUN 22 1939	6511	14 29				
11	Suburban Company	Ray Bonnister	S½ of Lot 3 between ½ Sec line & Pleasant Lake (~~NE¼ of SW¼~~)				.4	"	yes	70	180 (150)	250 (220)	50 (44)		44	50	SOLD FOR TAXES	50	6 56		6 56	PAID IN FULL	AUG 9 - 1939	7700		6 56	13		
12			NW¼ of SW¼																										
13			SW¼ of SW¼																										
14	Effie Hatersbach		~~SE¼ of SW¼~~ Lot 5				22 75	"	yes	400	1370 (1100)	1770 (1500)	344 (300)		300	344	SOLD FOR TAXES	344	45 11		45 11							45 11	
15	O. H. Dahlen		5½ acres of Lot 1				5 50	"	no	80	372 (310)	452 (390)		151 (130)	130	151		151	19 80	88	20 68							20 68	22 89
16	State of Minnesota		NE¼ of SE¼																										
17			NW¼ of SE¼																										
18	Dr. A. J. Button	Ray Bonnister (ca)	SW¼ of SE¼ less 12 acres				28	"	no	222		222		74	74	74	SOLD FOR TAXES	74	9 70	43	10 13							10 13	
19	State of Minnesota		SE¼ of SE¼																										
20	Eva Keep		12 acres on S. end of SW¼ SE¼				12	Unorg	yes	120	204 (170)	324 (290)	65 (58)		58	65		65	8 52		8 52	PAID IN FULL	NOV 2 - 1939	9393		8 52	30		
							295 90			3049	3130 (2608)	6179 (5657)	730 (658)	840 (789)	1447	1570		1570	205 87	4 89	210 76								

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

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Free manently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000.00 as per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1			NE¼ of NE¼	28	140	30														
2			NW¼ of NE¼																	
3	C. M. Dancher		Pacres of Lot 4 ~~SW¼ of NE¼~~				8	Uncg		no	100	~~140~~ 300		3~~40~~ 300		100	100		113	SOLD FOR TAXES
4	W. C. Arthurs		Lots 1 & 2 of Lot 4 Arthurs Plat to the Dancher Plat ~~SE¼ of NE¼~~				11.25	Uncg		no	165			165		55	55		55	
5																				
6	The Salvation Army		~~NE¼ of NW¼~~ Lot 1				Exempt													
7	State of Minnesota		NW¼ of NW¼																	
8	"		SW¼ of NW¼																	
9	Avon Gilman		~~SE¼ of NW¼~~ N½ of Lot 7				19.28	"		no	197			197		64	64		64	
10	Per Allen & Monson & Esther M. Monson		S½ of Lot 7				19.27	"		no	197			197		64	64		64	
11	W. C. Arthur		NE¼ of SW¼				40	Uncg		no	288			288		94	94		94	
12	State of Minnesota		NW¼ of SW¼																	
13	"		SW¼ of SW¼																	
14	W. C. Arthurs		~~SE¼ of SW¼~~ Lot 6				39.50	Uncg		no	480			480		160	160		160	
15																				
16			NE¼ of SE¼																	
17			NW¼ of SE¼																	
18	W. C. Arthurs		Lot 5 has 1.5 acres & 11.8 acres Gold ~~SW¼ of SE¼~~				7.45	"		no	45			45		15	15		15	
19	~~Edward A. Dyke~~ Herchel Woodruff		~~SE¼ of SE¼~~ Part of Lot 5				1.50	"		"	150	~~140~~		1~~90~~ 350		350	350		410	
20	Frederick & Pearl Anderson		11.3 acres of Lot 5				11.30	"		no	300	~~140~~		~~440~~ 300		400	400		460	
							1465				1906	~~2000~~ 2400		~~3906~~ 4306		~~1307~~ 1435	1307 ✓		1435	

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate 81.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																											
2																											
3	113					14.82	66						1548												1548		
4	55					7.21	32						753		PAID IN FULL	JUN 5 1939	5121		753 ✓								
5																											
6																											
7																											
8																											
9	64					8.39	37						876		PAID IN FULL	FEB 18 1939	1119	876 ✓									
10	64					8.39	37						876		PAID IN FULL	OCT 30 1939	5925				876	31 ✓					
11	94					12.33	55						1288		PAID IN FULL	JUN 5 1939	5121		1288 ✓								
12																											
13																											
14	160					20.98	93						2191		PAID IN FULL	JUN 5 1939	5121		2191 ✓								
15																											
16																											
17																											
18	15					1.97	09						206		PAID IN FULL	JUN 5 1939	5121		206 ✓								
19	410					53.77	2.38						561.5		2nd Half Paid	SEP 16 1939	7963								561.5		621 ✓
20	460					60.32	2.67						629.9		1st Half Paid	MAY 4 1939	3412		313.3 ✓		316.6 ✓						
	1435					188.18	8.34						1965.2														

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land (Acres 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands, Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exempt 80 per cent Class 3B (Dollars)	Equalized Values: Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minn. (Dept. of Rural Credit)		NE ¼ of NE ¼				79.14 0.30	4												
2	" "		~~NW ¼ of NE ¼~~ Lot 1																	
3	" "		3.3 acres of Lot 1 ~~SW ¼ of NE ¼~~																	
4	State of Minnesota		SE ¼ of NE ¼																	
5	State of Minn. (Dept. of Rural Credit)		N. 11¾ acres of Lot 1																	
6			NE ¼ of NW ¼																	
7	Nels Julius Steen & John A. & Erick Steen		~~NW ¼ of NW ¼~~ Lot 10				73.15	1	no	186			186		67	67		62		
8	State of Minnesota		~~SW ¼ of NW ¼~~ " 9																	
9			SE ¼ of NW ¼																	
10																				
11	State of Minn. (Dept. of Rural Credit)		~~NE ¼ of SW ¼~~ Lot 7																	
12	State of Minnesota		~~NW ¼ of SW ¼~~ " 8																	
13	Itasca Realty Co.		SW ¼ of SW ¼				40	1	no	240			240		80	80		80		SOLD FOR TAXES
14	"		SE ¼ of SW ¼				40	1	"	240			240		80	80		80		SOLD FOR TAXES
15																				
16	State of Minnesota		~~NE ¼ of SE ¼~~ Lot 4																	
17	State of Minn. (Dept. of Rural Credit)		~~NW ¼ of SE ¼~~ " 3																	
18	Itasca Realty Co.		~~SW ¼ of SE ¼~~ " 6				19.05	1	no	114			114		38	38		38		SOLD FOR TAXES
19	"		~~SE ¼ of SE ¼~~ " 5				28.50	1	no	171			171		57	57		57		SOLD FOR TAXES
20																				
							150.80			951			951		317	317		317		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 134.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7	62					8.13	36						349	2nd Half Paid	OCT 15 1939	46		42.49		4.25						
8														1st Half Paid	MAY 22 1939	31										
9																										
10																										
11																										
12																										
13	80					10.49	46						1095											10.95		
14	80					10.49	46						1095											10.95		
15																										
16																										
17																										
18	38					4.98	22						520											5.20		
19	57					7.47	33						780											7.80		
20																										
	317					41.56	1.83						4339													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Intimate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Elizabeth Praetorius		NE ¼ of NE ¼	30	140	30	40			no	287			287		94	94		94		SOLD FOR TAXES
2	Earl Craven		NW ¼ of NE ¼				40			no	283			283		94	94		94		
3	"		SW ¼ of NE ¼ less 2½ acs.				35			no	246			246		82	82		82		
4	Elizabeth Praetorius		SE ¼ of NE ¼				41.75			no	288			288		96	96		96		SOLD FOR TAXES
5	~~State of Minnesota~~ A. R. Gritzmacher		3/4 ac. of SW¼ NE¼																		
6	State of Minnesota		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	Anthony D. Nicholas (Robinson Nicholas)		SW ¼ of NW ¼				35.13			yes	350	25 210		605 560	175		175		120		
9	Martha Schultz		SE ¼ of NW ¼				40			yes	240			240	48		48		48		
10																					
11	"		NE ¼ of SW ¼				40				400	390 395		790 795	158		158		158		
12	~~Anthony D. Nicholas~~ (Robinson Nicholas)		NW ¼ of SW ¼				35.13				210			210	42		42		42		
13	Nyles L. Mitterson		SW ¼ of SW ¼				35.33			no	210			210		70	70		70		SOLD FOR TAXES
14	Oscar Johnson		SE ¼ of SW ¼ less 2.33 ac. Ryle Hy.				36.97			yes	445	250 200		695 645	129		129		137		SOLD FOR TAXES
15	John A. Ashton		The part of NE ¼ SE ¼ lying East of Hy. #19				4.37			no	66	50 47		116 113		38.36	38		39		SOLD FOR TAXES
16	A. O. Kiesha		NE ¼ of SE ¼ less 1½ ac.				35.63			yes	315			315	165		165		63		SOLD FOR TAXES
17			NW ¼ of SE ¼				40				360	504 420		864 780	156		156		173		SOLD FOR TAXES
18	Albert R. Gritzmacher		SW ¼ of SE ¼				40			yes	480			480	96		96		96		
19	"		SE ¼ of SE ¼				39.70			yes	480	758 635		1238 1115	223	223	446		246		
20																					
							535.61				4454	1877 2186		6470 6840	1077 1083	477 475	1444		1558		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 131.14 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	94					1233	55						1288											1288			
2	94					1233	55						1288	2nd Half Paid 1st Half Paid	OCT 30 1939 JUN 16 1939	8705 6079		726		726		Abated to		330 33 / 396 / 66 / 7.59 / 68		6333	
3	82					1075	48						1123	2nd Half Paid 1st Half Paid	OCT 30 1939 JUN 16 1939												
4	96					1259	56						1315											1315			
5																											
6																											
7																											
8	120					1574							1574	PAID IN FULL	OCT 28 1939	9312				1574							
9	48					629							629	Paid Paid Paid	DEC 2 1939 DEC 2 1939 NOV 28 1939	10569 10459 10361						629 629 1620	44			Balance 5.30	
10																											
11	158					2072							2072														
12	42					551							551	PAID IN FULL	OCT 28 1939	9312				551							
13	70					918	41						959											959			
14	137					1797							1797											1797		1789	
15	39					511	23						534											534			
16	63					826							826											826			
17	173					2269							2269											2269			
18	96					1259							1259	2nd Half Paid 1st Half Paid	OCT 30 1939 JUN 27 1939	9140 6958		2043		2243							
19	246					3226							3226	2nd Half Paid 1st Half Paid	OCT 30 1939 JUN 27 1939												
20																											
	1558					20432	278						20710														

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼	31	140	20															
2	Clinton S. Carder		NW¼ of NE¼ Lot 3				24.75	Acres		yes	25			25		50	50		50		
3	Red River Lbr. Co.		SW¼ of NE¼ " 4				36	"		no	216			216		72	72		72		SOLD FOR TAXES
4	Clinton S. Carder		SE¼ of NE¼ " 5				48.80	"		yes	575	1098 415		1673 1490	335	998	998		335		
5																					
6	O. B. Casper		NE¼ of NW¼				40	"		no	331			331		107	107		107		
7	State of Minnesota		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	O. N. Reding		SE¼ of NW¼				40	"		no	240			240		80	80		80		SOLD FOR TAXES
10																					
11	State of Minnesota		NE¼ of SW¼																		
12	Ed. J. P. Steele		NW¼ of SW¼				34.05	"		no	171			171		57	57		57		SOLD FOR TAXES
13	State of Minnesota		SW¼ of SW¼ Easterly 4.73 acres																		
14	"		SE¼ of SW¼ " 11.67 "																		
15			Easterly 7.33 acres of SE¼ Lot 4																		
16	State of Minn. (Dept. of Rural Credit)		NE¼ of SE¼																		
17	State of Minnesota		NW¼ of SE¼																		
18	Stacy Kelly Co.		SW¼ of SE¼				40	"		no	240			240		80	80		80		SOLD FOR TAXES
19	State of Minn. (Dept. of Rural Credit)		SE¼ of SE¼																		
20	State of Minnesota		Easterly 14.73 acres of SW¼ Lot 4																		
							263.60				2013	915 1098		2928 3111	348 285	346	744 ✓		781		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2	121.7 Mills 50					656							656	2nd Half Paid 1st Half Paid	NOV 13 JUN 26	1939 1939	9938 6897			328 ✓		328 ✓							
3	73					944	42						986															986
4	335					4393							4393	2nd Half Paid 1st Half Paid	NOV 13 JUN 26	1939 1939	9938 6897			2196 ✓		2197 ✓							
5																												
6	107					1403	62						1465	PAID IN FULL	SEP 5	1939	7873					1465 29 ✓						
7																												
8																												
9	80					1049	46						1095															1095
10																												
11																												
12	57					747	33						780															780
13																												
14																												
15																												
16																												
17																												
18	80					1049	46						1095															1095
19																												
20																												
	781					10241	229						10470															

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	Indicate Homestead	No. School District	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Lands Including all Buildings and other Structures (Dollars)	True and Full Value of Personal Property not usually Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to 1/20 of 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Steve Nick		NE ¼ of NE ¼	37	140	30	40		Ung	yes	280			280	54		56		56		
2	State of Minnesota		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	Steve Nick		SE ¼ of NE ¼				40		"	yes	280			280	56		56		56		
5																					
6	Hackensack State Bank		NE ¼ of NW ¼				40		"	no	321			321		107	107		107		SOLD FOR TAXES
7	Guy H. Munson		NW ¼ of NW ¼ E of Hwy				5		"	no	253			253		84	84		84		SOLD FOR TAXES
8	Joe H. Ranft	Ray Van Blaricom	SW ¼ of NW ¼				40		"	yes	480	120 90		580 670	117 144		180		117		SOLD FOR TAXES
9	O. S. Carder		SE ¼ of NW ¼				40		Ung	no	318			318		106	106		106		
10	Erwin F. Cohen		NE ¼ of NW ¼ - W of Hwy				35		"	yes	280	219 35		499 455	98 91		91		98		
11	A. E. Hammond		NE ¼ of SW ¼				40		"	no	321			321		107	107		107		
12	"		NW ¼ of SW ¼				40		"	no	321			321		107	107		107		
13	State of Minn. (Dept. of Rural Credit)		SW ¼ of SW ¼																		
14	" "		SE ¼ of SW ¼																		
15																					
16	Edwin R. & Dail Sawyer	Ben Kaskowski	NE ¼ of SE ¼				40		Ung	yes	240			240	48		48		48		
17	State of Minnesota		NW ¼ of SE ¼																		
18	Earl Graves		SW ¼ of SE ¼				40		Ung	yes	330	120 40		450 440	88 84		84		88		
19	Edwin R. & Dail Sawyer	Steve Nick — Tax	SE ¼ of SE ¼				40		Ung	yes	400	348 240		748 640	154 128		138		150		SOLD FOR TAXES
20																					
							410				3613	655 786		4268 4399	567 613	511	1098		1124		

	Valuations by School Districts as Equalized by Tax Commission: District No. 138 Rate 138 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 50.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	56					734							734	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 29 1939	4908 4783		367 ✓		367 ✓						
2																										
3	56					734							734	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 29 1939	4908 4783		367 ✓		367 ✓						
4																										
5	107					1403	62						1465											1465		
6	84					1102	49						1151											1151		1274
7	117					1534							1534											1534		
8	106					1390	62						1452	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 20 1939	7938 6697		726 ✓		726 ✓						
9	98					1285							1285	1st Half Paid	MAY 31 1939	5077		643 ✓						642		710
10	107					1403	62						1465	2nd Half Paid 1st Half Paid	NOV 7 1939 JUN 21 1939	7771 6694		1465 ✓		1465						
11	107					1403	62						1465	2nd Half Paid 1st Half Paid	NOV 7 1939 JUN 21 1939	7771 6694										
12																										
13																										
14																										
15	48					630							630	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 29 1939	4908 4783		315 ✓		315 ✓						
16																										
17	88					1154							1154	Paid	1 16 4	Dal R 11733								1154		
18	150					1967							1967	2nd Half Paid 1st Half Paid	OCT 30 1939 66 6 16 2 NW	4908 4783		983 ✓		983 ✓						
19																										
20	1124					14739	297						15036													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands including all Structures, Improvements, and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent, Class 3B	Assessed Value of Remainder at 33⅓ per cent, Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by Tax Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Harold & Chas B. Sweatt		~~NE¼ of NE¼~~ Lot 2	33	140	30	20		Unorg	no	501			501		167	167		167		
2			NW¼ of NE¼																		
3	State of Minnesota		~~SW¼ of NE¼~~ " "																		
4			SE¼ of NE¼																		
5																					
6	"		~~NE¼ of NW¼~~ " "																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	Harold & Mary B. Sweatt		NE¼ of SW¼				40	"		no	240			240		80	80		80		
12	Edwin L. & Rail Sawyer	Beneficial (contract)	NW¼ of SW¼				40		Unorg	yes	240			240	48		48		48		
13	" " "	" " "	SW¼ of SW¼				40		Unorg	yes	400			400	80		80		80		
14	Harold & Mary B. Sweatt		SE¼ of SW¼				40	"		no	402			402		134	134		134		
15																					
16	Harold & Chas B. Sweatt	no record of recording	~~NE¼ of SE¼~~ Lot 4 (less 1 acre)				37.15	"		no	540	2898		3438		1146	986		1146		
														3955		1986					
17	Harold & Mary B. Sweatt		NW¼ of SE¼				40	"		no	240			240		80	80		80		
18	" "		SW¼ of SE¼				40	"		no	400	400		800		400	400		453		
														1200		400					
19	Mike Kish		SE¼ of SE¼ (less 1 acre)				39	Unorg		no	387	615		1002		111	111		114		
														333		111					
20	Mrs Helen M. Curtiss		1 acre in SE corner of SE¼ SE¼				1	Unorg		no	21			21		7	7		7		
							37.15				3366	3346		6539	178	~~1964~~	2090	✓	2309		
												3919		7185		2181					

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amended Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	13.14 Mills															Month Day Year											
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	167					21.90	97						2287	✓											2287		2531
2																											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11	80					1049	46						1095	✓	PAID IN FULL	FEB 24 1939	1544	1095 ✓									
12	48					629							629		2nd Half Paid	OCT 30 1939											
															1st Half Paid	MAY 29 1939											
13	80					1049							1049		2nd Half Paid	OCT 30 1939	$909										
															1st Half Paid	MAY 29 1939	4968										
14	134					1757	78						1835	✓	PAID IN FULL	FEB 24 1939	1544	1835 ✓	839 ✓		839 ✓						
15																											
16	1146					1503	66						15695	✓											15695		17369
17	80					1049	46						1095	✓	PAID IN FULL	FEB 24 1939	1544	7277 ✓									
18	453					5941	263						6204		PAID IN FULL	FEB 24 1939											
															2nd Half Paid	OCT 30 1939	$909										
19	114					1495	66	✓					1561		1st Half Paid	MAY 29 1939	Inglee		781 ✓		780 ✓						
	7					92	04						96		PAID IN FULL	JAN 30 1939	155	96 ✓									
20	2309					30230	1266						31546														

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Home Stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Structures not actually Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
~~Eugene Harrington~~	State of Minn	1	NE ¼ of NE ¼	34	140	30	40														SOLD FOR TAXES
"	"	2	NW ¼ of NE ¼				40														SOLD FOR TAXES
Hurcil L. Woolruff		3	SW ¼ of NE ¼				40		Wy	no	321			321		107	107	107			
"		4	SE ¼ of NE ¼				~~40~~ 30		"	"	120			120		40	40	40			
~~Eugene Harrington~~	State of Minn	5	N ½ of SE ¼ NE ¼				80														SOLD FOR TAXES
Effie Ostrenbach		6	~~NE ¼ of NW ¼~~ Lot 1				31		"	yes	490			490	98		98	98			SOLD FOR TAXES
S. D. Pitty		7	~~NW ¼ of NW ¼~~ N ½ of Lot 5				107.0		"	no	148	77 ~~448~~		225 ~~646~~		325 ~~189~~	288	325			SOLD FOR TAXES
Melvin A. Dahlen & Helen M. Dahlen for S. D. Pitty & Julia A. Pitty		8	~~SW ¼ of NW ¼~~ S ½ of Lot 5				107.0		Wy	yes	180	30 ~~250~~		210 ~~830~~	96 ~~86~~		86	96			
		9	SE ¼ of NW ¼																		
Lillian M. Curtis		10	1 acre of Lot 4				1		"	no	150	77 ~~200~~		227 ~~200~~		238 ~~250~~	250	290			
E. C. & Mathilda Sunberg		11	~~NE ¼ of SW ¼~~ Lot 3				36.25		Wy	yes	500	96 ~~500~~		1460 ~~1000~~	292 ~~200~~		360	292			
		12	NW ¼ of SW ¼																		
O. W. Dahlen		13	~~SW ¼ of SW ¼~~ Lot 4 head 11 acres				40		"	no	321			321		107	107	107			SOLD FOR TAXES
Theodore Nohl		14	SE ¼ of SW ¼				40		"	no	283			283		94	94	94			SOLD FOR TAXES
Helen M. Dahlen		15	1 acre of Lot 4				1		"	no	120	66 ~~257~~		186 ~~257~~		234 ~~234~~	234	271			
Rod. Stewart		16	NE ¼ of SE ¼				40		Wy	no	241			201		67	67	67			
Hurcil L. Woolruff		17	NW ¼ of SE ¼				40		"	"	360	61 ~~54~~		411		137	137	140			
Geo. E. Maas		18	SW ¼ of SE ¼				40		Wy	yes	240	180 ~~500~~	210	420 ~~500~~	84 ~~78~~		78	84			SOLD FOR TAXES
	John Wynne	19	SE ¼ of SE ¼				40		"	"	240		210	240	48		48	48			SOLD FOR TAXES
O. W. Dahlen		20	8 ⅔ acres of Lot 4				8 40		"	no	210	1262 ~~1002~~		1472 ~~1002~~		474 ~~404~~	404	474			SOLD FOR TAXES
O. W. Dahlen & Helen Curtis			Strip 1 rd. wide on Birch Lake Lot 4				60		"	no	21			21		7	7	7			
							49.65				3964	~~4057~~ 4463		~~7037~~ 7427	578 ~~618~~	1779 ~~1809~~	2399 ✓	2557			

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 31.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
107					1403	62						1465 ✓3	2nd Half Paid	OCT	30	1939	9148										
40					525	23						548 ✓4	1st Half Paid	OCT	30	1939	3272										
98					1285							1285 ✓6													1285		
325					4262	189						4451 ✓7	1st Half Paid	JUN	27	1939	6548		2226 ✓						2225		
96					1259							1259 8	PAID IN FULL	MAY	19	1939	4117		1259 ✓								
290					3803	168						3971 ✓10	PAID IN FULL	JAN	10	1939	155	39.71 ✓									
292					3829							3829 ✓11	2nd Half Paid	NOV	4	1938	9338										
													1st Half Paid	Mar	27	1939	6313		1915 ✓		1914 ✓						
107					1403	62						1465 ✓13													1465		
94					1233	55						1288 ✓14	2nd Half Paid	NOV	2	1939	9227										
271					3554	157						3711 ✓15	1st Half Paid	JUN	22	1939	6440		644 ✓		644						
67					879	39						918 ✓16	2nd Half Paid	NOV	3	1939	9208								3711		4107
140					1836	81							1st Half Paid	JUL	2	1939	7102		459 ✓		459 ✓						
84					1102							1917 ✓17	2nd Half Paid	OCT	30	1939	9148										
48					629								1st Half Paid	JUN	9	1939	3272		50 ✓		50 ✓						
471					6177	274						1102 ✓18	PAID IN FULL	JUL	10	1939											
7					92	04						629 ✓19	PAID IN FULL	JUL	10	1939	7370				1781	35 ✓					
												6451 ✓20													6451		
												96 ✓	PAID IN FULL	JAN	10	1939	155	96 ✓									
2537					33271	1114						34385															

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	Indicate Homestead	No. School District	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exempt as per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Robert Stewart		NE¼ of NE¼	35	140	30	40		dwg	yes	240			240	48		48		48		
2	"		NW¼ of NE¼				40		"	"	240			240	48		48		48		
3	"		SW¼ of NE¼				40		"	"	400	276	230	676	234	739 ~~126~~	126		135		
4	"		SE¼ of NE¼				40		"	"	280			280	56		56		56		
5																					
6	"		NE¼ of NW¼				40		"	"	240			240	48		48		48		
7	"		NW¼ of NW¼				40		"	"	240			240	48		48		48		
8	Itasca Realty Co.		SW¼ of NW¼				40		"	no	240			240		80	80		80		SOLD FOR TAXES
9	"		SE¼ of NW¼				40		"	no	240			240		80	80		80		SOLD FOR TAXES
10																					
11	Robert Stewart		NE¼ of SW¼				40		dwg	yes	280			280	56		56		56		
12	Itasca Realty Co.		NW¼ of SW¼				40		"	no	240			240		80	80		80		SOLD FOR TAXES
13	"		SW¼ of SW¼				40		"	no	240			240		80	80		80		SOLD FOR TAXES
14	State of Minnesota		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	Robert Stewart		NW¼ of SE¼				40		"	yes	280			280	56		56		56		
18	State of Minnesota		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							480				3160	~~735~~ 276		~~3895~~ 3436	~~486~~ 495	320	806 ✓		815		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	48					629							629	2nd Half Paid 1st Half Paid	NOV 8 1939 JUN 2 - 1939	1000 8 4903		1881 ✓		1881						
2	48					629							629	2nd Half Paid 1st Half Paid	NOV 8 1939 JUN 2 - 1939											
3	135					1770							1770	2nd Half Paid 1st Half Paid	NOV 8 1939 JUN 2 - 1939											
4	56					734							734	2nd Half Paid 1st Half Paid	NOV 8 1939 JUN 2 - 1939											
5																										
6	48					629							629	2nd Half Paid 1st Half Paid	NOV 8 1939 JUN 2 - 1939	1000 8 4903		629 ✓		629						
7	48					629							629	2nd Half Paid 1st Half Paid	NOV 8 1939 JUN 2 - 1939											
8	80					1049	46						1095											1095		
9	80					1049	46						1095											1095		
10																										
11	56					734							734	2nd Half Paid 1st Half Paid	NOV 8 1939 JUN 2 - 1939	1000 8 4903		367 ✓		367						
12	80					1049	46						1095											1095		
13	80					1049	46						1095											1095		
14																										
15																										
16																										
17	56					734							734 ✓	2nd Half Paid 1st Half Paid	NOV 8 1939 JUN 2 - 1939	1000 8 4903		367 ✓		367						
18																										
19																										
20																										
	815					10684	184						10868													

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

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	1938	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including all Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Improvements	True and Full Value of Machinery Not Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Equal 25 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (51.81)	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
								Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	J. W. George	S	NE ¼ of NE ¼	36	140	30	40		wood	no	201			201		67	67		67		SOLD FOR TAXES	67				879	39					918									918								
2	"	S	NW ¼ of NE ¼				40		"	no	201			201		67	67		67		SOLD FOR TAXES	67				879	39					918									918								
3	J. B. Rosenberger	S	SW ¼ of NE ¼				40		"	no	240			240		80	80		80		SOLD FOR TAXES	80				1049	46					1095									1095								
4	J. W. George	S	SE ¼ of NE ¼				40		"	no	201			201		67	67		67		SOLD FOR TAXES	67				879	39					918									918								
5																																																		
6	J. B. Rosenberger	S	NE ¼ of NW ¼				40		"	no	201			201		67	67		67		SOLD FOR TAXES	67				879	39					918									918								
7	"	S	NW ¼ of NW ¼				40		"	"	201			201		67	67		67		SOLD FOR TAXES	67				879	39					918									918								
8	"	S	SW ¼ of NW ¼				40		"	"	240			240		80	80		80		SOLD FOR TAXES	80				1049	46					1095									1095								
9	"	S	SE ¼ of NW ¼				40				201			201		67	67		67		SOLD FOR TAXES	67				879	39					918									918								
10																																																		
11	Ed. D. P. Stacke	S	NE ¼ of SW ¼				40		"	no	240			240		80	80		80		SOLD FOR TAXES	80				1049	46					1095		2nd Half Paid	NOV 14 1939	10258					547					1095		
12	Guy Chisholm		NW ¼ of SW ¼				40		wood	No	240			240		80	80		80			80				1049	46					1095		1st Half Paid	JUL 6 - 1939	7206					548							
13	Guy W. Chisholm		SW ¼ of SW ¼				40		"	No	240			240		80	80		80			80				1049	46					1095		2nd Half Paid	NOV 14 1939	10263					547							
14	Frank W. George	S	SE ¼ of SW ¼				40		"	no	201			201		67	67		67		SOLD FOR TAXES	67				879	39					918		1st Half Paid	JUN 2 - 1939	7103				548		547						
15																																																		
16	Ed. D. P. Stacke	S	~~NE ¼ of SE ¼~~ Lot 1				54.35		"	no	381			381		127	127		127		SOLD FOR TAXES	127				1665	74					1739									1739								
17			NW ¼ of SE ¼																																																
18	"	S	~~SW ¼ of SE ¼~~				55.30		"	no	387			387		129	129		129		SOLD FOR TAXES	129				1692	75					1767									1767								
19			SE ¼ of SE ¼																																																
20																																																			
							589.65																																												
	G. I. Unplatted						13198.75					3375			3375		1125	1125		1125			1125			14755	652					15407																			
																						C.T.	50102			657024	22461					67948 5																			

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

FORM 36 MINNESOTA TAX COMMISSION

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Other Improvements (Dollars)	True and Full Value of Machinery, Per Cent of True and Full Value (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Equal 25 per cent Class 3C (Dollars)	Equalized Values: Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
			Arthur's Point															
1	A R Talbot		N½ of balance of	1	1		no	50	5350		6350		2540	2540	2540			
2	Irving G. Chapin		115 links of NE side of	1			no	50	9790		9840		3920	3920	4408			
3	Robert H. Talbot		S½ of Bal. of	1			no	50	7850		8800		3320	3320	3350			SOLD FOR TAXES
4	D. P. Settlemire		Part of Lot	1			no	100			100		40	40	40			SOLD FOR TAXES
5	W. C. Arthur		Bal. of Lot	1	Lots 9-10		no	300	16350		16650		7740	7740	7740			
6	Marie I. Stewart			3			no											
7	"			4			no	375	14400		14775		7100	7100	7100			
8	"		Sw½ of	5			no											
9	Chas. J. Reeder ½, Henry J. Enright ¼ & Louie Emerson ¼ Bal's		NE¼ of	5			no	325	4400		6650		2660	2660	2680			
10	" " "			6			no											
11	Geo. L. Settlemire			7			no	200	4400		11600		4440	4440	4580			
12	"			8			no											
13	W. C. Arthur			9				Assessed under "Bal. of Lot 3" in group										
14	"			10														
15	Alonzo H. Watson & Ethel Ruth Watson			11			no	100	3650		4750		1800	1800	1870			
16	W. C. Arthur			12				Assessed under "Bal. of Lot 3" in group										
17																		
18																		
19																		
20																		
								1450	6850		~~8300~~ 7191		~~3320~~ 8641	3320 3456	3456			

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	251					3668	146						3814	PAID IN FULL	JAN 6 1939	82	3814									
2	408					5963	237						6200½	2nd Half Paid	NOV 10 1939	9690										
														1st Half Paid	JUN 12 1939	5920										
3	335					4896	195						5091					3100		3100						
4	40					585	23						608											5091		
5	771					11267	448						11715	PAID IN FULL	JUN 5 1939	5120		11715						608		
6																										
7	738					10785	429						11214	PAID IN FULL	MAY 10 1939	4107		11214								
8																										
9	268					3917	156						4073	PAID IN FULL	MAY 17 1939	3951		4073								
10																										
11	458					6693	266						6959	PAID IN FULL	APR 19 1939	3049		6959								
12																										
13																										
14																										
15	187					2733	109						2842	PAID IN FULL	JAN 11 1939	186	2842									
16																										
17																										
18																										
19																										
20																										
	3456					50507	2009						52516													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Including all Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Structures, Improvements and other Structures	True and Full Value of Attached Machinery Included in Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	EQUALIZED VALUES: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Lillian M. Curtis		Kearney Heights Lots 1 in SE corner of Block 5			Hwy	no	50			50		20	20		20		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
			G1					50			50		20	20		20		
																		Gr

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	20					292	12						304	PAID IN FULL	JAN 10 1939	156	304 ✓										
2																											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	20					292	12						304														
Gr	3476					507.99	2021						5282.0														

UNPLATTED

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

FORM 6. MILLER-DUTTON COMPANY, MINNEAPOLIS

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

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	REMARKS
Footings Brought Forward from Page 1	605	33	4548	38146	1500	34194		11398	11398				
" " " " " 2	313	07	1860			1860		620	620				
" " " " " 3	412	45	1900			1900	332	80	412				
" " " " " 4	233	79	2065	1335		3400	479	335	814				
" " " " " 5	10	50	159			159		53	53				
" " " " " 6	234	39	1650	1125		2775	390	275	665				
" " " " " 7	163	61	1371	990		2361		787	787				
" " " " " 8	447	40	3281	260		3541	284	707	991				
" " " " " 9	552	15	4094	1259		5353	227	1406	1633				
" " " " " 10	323	25	2437	1707		4144	534	483	1022				
" " " " " 11	200		1004	75		1079	55	268	323				
" " " " " 12	158	25	1745	291		2036	106	502	608				
" " " " " 13	418	95	3275	240		3515	295	680	975				
" " " " " 14	374	75	2708	780		3488	484	401	860				
" " " " " 15	350	10	2867	810		3677	376	599	975				
" " " " " 16	547	70	3690	70		3760	110	1070	1180				
" " " " " 17	434	93	4030	1871		5901	945	392	1337				
" " " " " 18	428	16	3978	2193		6171	513	1202	1715				
" " " " " 19	185		1880	785		2665	164	615	779				
			48542	41447	1500	91989	5274	38873	~~41447~~				

UNPLATTED

FORM 6 — HILLER-DATE COMPANY, MINNEAPOLIS

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

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

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page preceding page			$ 48572	41947	1500	41989	5274	81873	91989				
" " " " " 20	37975		2289	307		2691	90	747	837				
" " " " " 21	30615		1653	1584		3237	366	469	835				
" " " " " 22	45030		3600	416		4016	421	637	1058				
" " " " " 23	621		3984	150		4134		1378	1378				
" " " " " 24	638		4115	1205		5320	476	980	1456				
" " " " " 25	320		1680	100		1780	356		356				
" " " " " 26	480		2166			2166		727	727				
" " " " " 27	29590		3049	2608		5657	658	789	1447				
" " " " " 28	14565		1906	2000		3906		1307	1307				
" " " " " 29	15000		951			951		317	317				
" " " " " 30	53801		4654	1822		6476	1018	478	1484				
" " " " " 31	26360		3013	915		3928	348	396	744				
" " " " " 32	440		3813	655		4468	587	511	1098				
" " " " " 33	33715		3366	3166		6532	128	1964	2092				
" " " " " 34	51965		3984	4053		8037	570	1729	2299				
" " " " " 35	480		3160	830		3990	486	320	806				
" " " " " 36	58965		3375			3375		1125	1125				
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	1315155		198300	61253	1500	261053	10772	35731	46503				
				78502		172302	11491	38611	50102				

UNPLATTED

FORM 6 — HILLER-DATE COMPANY, MINNEAPOLIS

Tabular Statement of Taxable Unplatted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19.....

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

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
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UNPLATTED

FORM 6 WILLIS-DUFF COMPANY, MINNEAPOLIS

Tabular Statement of Taxable Unplatted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19.....

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

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

FORM 6½ WILLIS-DUFF COMPANY, MINNEAPOLIS

Tabular Statement of Taxable Platted Real Property Assessment of the Town of Birch Lake, County of Cass, Minnesota, 1933

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	REMARKS
	Acres	100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
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" " " " " 1			1450	~~6850~~ 7191		~~8300~~ 8641		~~3320~~ 3476	~~3320~~ 3476				
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