ASSESSMENT & TAX LIST

Birch Lake

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., 1939

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

According to the requirements of law, I hereiwith deliver to you the Real And Personal Property Assessment Books

for the said Town *for the year 1939, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

J. Sexman

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

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

WHEN LISTED AND ASSESSED.

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

Sec. 1990. 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 money, 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 same of his principal, all such property held by him as agent or attorney, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys, credits, bonds, shares of stock, annuities, and all 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 aforesaid.

Sec. 2002. 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. 2003. Merchants and manufacturers. The personal property of merchants and manufacturers, including that of 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 listed in the township or town found on May 1 and all such property shall be subject to the different funds of the county of the taxing district and of the state ex other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall be assessed and collected 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 county, town, or district where such farm is located, if such 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 1929. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property owned 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 located.

Sec. 2013. 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 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 office outside the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota Tax Commission in the county where situated.

Sec. 2015. Property 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 that 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 after May 1, and before the first Monday in July, in which he is first called upon by the assessor, shall be entitled into this state from another state between said dates shall list and assess such property in the county, town or district in which he resides, or shall make it appear to the assessor that he is held for sale of the current year or the property is 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 county, it shall be listed in the place where it is assessed, if 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. 2020. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, a statement, under oath, of all the property, real and personal, owned by him on May 1 of the current year. He shall also make separate statements in like manner of all property owned by others and required to be listed by him under 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, or for which he is liable to pay taxes, or in which he has any other claim or lien or equitable interest, or company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2020. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself or others, or any officer of any company or corporation, has 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 disclosure under oath, the assessor may list the property of which he has the principal according to his best judgment and information.

Sec. 2032. 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 and value, and add to the tax upon other property, as aforesaid, 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, enter any dwelling, outhouse, or other building, or any ship, boat, building, or structure, and view the same and the property therein.

Sec. 10266. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized to be made under the laws of this state relating to taxation, any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. All real and personal property, except such as is specially exempt, and the income and earnings of other lies, tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of the true and full value thereof, regardless of the location of the land as a part of the real estate in which it is located, but at the rate afforesaid. The real estate in which iron ore is located other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and four (4) as the land may be used or occupied. The value of the land from which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be separately assessed and listed, and the aggregate of the two shall be assessed against the tract or lot.

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

Class 3. Live stock, poultry, all agricultural products, except as provided in class four (4) hereof, farming implements and tools, together with the furniture and fixtures used therewith, manufactures' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided in class three "a" (3a) and all unplatted real estate, except as provided in class four (4) hereof, shall constitute class three (3) and shall be valued and assessed at twenty-three and one-third (23⅓) per cent of the true and full value thereof.

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

Class 3b. All unplatted real estate, except as provided in class four (4) hereof, 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, further, that the first $4,000.00 full and true value of each $4,000.00, the amount by which of sold 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. Provided, further, that the first $4,000.00 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) and class four (4) hereof, shall constitute class three "c" (3c) and shall estimate 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 in excess of the first $4,000.00 of platted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; 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; class three "c" (3c) hereof. Provided, further, that the same shall be subject and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

For the purpose of determining priorities of all officials based on indebtedness incurred prior to and existing at the time of the passage of the bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓ per cent and 40 per cent of the true and full value thereof respectively.

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

Section 1585, 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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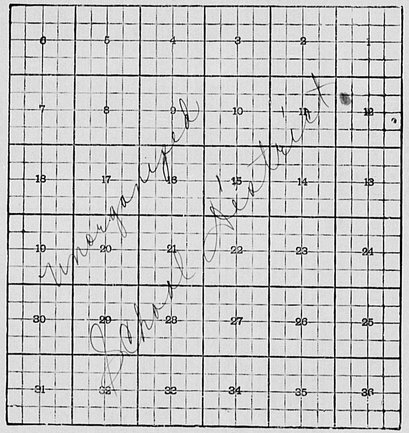
For Convenience of Auditor in Showing Boundaries of School Districts

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



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

FORM 1 WILLIS-BAYE 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 Set Not Less Than 12 Feet Apart Each Way	Have the Trees been kept in that Condition by replacing all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination, as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

Assessor.

Dated ..... *1939.*

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

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

Note ★ Assessors will not fill these Columns.

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

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

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

LANDS BECOMING HOMESTEADS

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

LANDS CEASING TO BE HOMESTEADS

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

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

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

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

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

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

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

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

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

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

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

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

FORM 3½ SELLER-BATE COMPANY, MINNEAPOLIS

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $5,000 True and Full Value 35 Per Cent Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 30 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands (Exclusive of Structures and Improvements) Dollars	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures Dollars	STRUCTURES & IMPROVEMENTS: True and Full Value of Machinery 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 30% Class 3B 25% Class 3C Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars

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 1939.*

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

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town *of* Birch Lake *in said County for the year 1939, as specified above, and amounting to* $8222.92 *Eighty two hundred twenty two & 92/100 DOLLARS*

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

Office of County Treasurer, Cass County, Minnesota.

January 6 1941

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Township *of* Birch Lake *in said County, for the year 1939, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

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

Auditor's Office, Cass County, Minnesota.

January 6 1941

I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town *of* Birch Lake *in said County, for the year 1939, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.*

(SEAL)

L. C. Peterson
County Auditor

Assessor's Retu

FORM 316 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Birch Lake,

No. School District	Valuation of Money and Credits (Dollars)	Valuation by School Districts: 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	Rate of State Taxes: State Rev. Mills	State Sch'l Mills	Trans. Int. & Sink. Fund Mills	Total Rate State Tax Mills	Rate of County Taxes: Co. Rev. Mills	Co. R.&B. Mills	Poor Mills	Co. Bond and Int. Mills	Old Age Assist. Mills	Mills	Mills	Mills	Mills	Total Rate of County Tax Mills	Rate of Town, City or Village Taxes: Town Rev. Mills	Town R.&B. Mills	Town 1 Mill Drag. Mills	Town State Loan Mills	Town Bldg. Mills	Fire Patrol Telephone Mills	Mills	Mills	Total Rate of Town, City or Village Tax Mills
Un.	1500	450	48100	3476	4737	56313	110	1.13	34.30	36.43	22.18	1.49	4.11	16.31	1.87					13.48	4.43	1.			5.	5.				20.43
									363	363																				

RATES AND TAXES

Cass County, State of Minnesota.

Rate of School Taxes: Local 1 Mill Mills	Special Mills	Sch'l State Loan Mills	Def. Bldg. Mills	Mills	Mills	Mills	Total Rate of Sch'l Tax Mills	Total Rate of All Taxes Mills	Taxes Levied: Local 1 Mill	Special	State Loan	Total School Tax	All Other Taxes: Funds	Rate	Amounts
1. 15.	5.	5.	5x				31x	13374	4810	22157x	24050	15007x	State Revenue		4794
1. 30.	5.	5.	5x				41x	16374	821	24639	4107	37445	State School		5450
													Teachers' Insurance and Retirement Fund		1506
													Sch'l Loan H	370	16393
													"	363	16313
													H	363	4357
													County Revenue		12494
													County Road and Bridge		9618
													County Poor		10716
													County Bond and Interest		8813
													County Old Age Assistance		9738
													Town Revenue		24947
													Town Road and Bridge		8471
													Town 1 Mill Dragging		563
													Town State Loan		
													Town Building		
													Town Fire Patrol Telephone		28157
															28157
													School Local 1 Mill		563
													School Special		24639
													School State Loan		28157
													School Deficiency		28157
													School Bldg		29284
													Money and Credits		450
													TOTAL		822492

Total No. Acres 12,800.00 Total Levy, $ 822.492.92 Book Footings, $ 822.492.92

State of Minnesota, } ss.
County of Cass.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct schedule of rates of taxation and levies upon the property in the Town of Birch Lake in said County, for the several purposes specified therein for the year A.D. 1936.

Witness my hand and official seal this 31 day of Dec. A.D. 19 36

L. C. Peterson County Auditor

SEAL

Assessor's Ret

FORM 3½ MILLER-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER

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

FUNDS	March Settlement 1938	June Settlement 1938	Nov. Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	1755	3844							
State School	2670	4733							
Teachers' Ins. and Ret. Fund									
County Revenue	10597	23486							
County Road and Bridge	868	1789							
County Poor	9129	20235							
County Bond and Interest	7463	16550							
County Old Age Assistance	7104	15745							
Town Revenue	2117	4691							
Town Road and Bridge	7167	15882							
Town 1 Mill Dragging	478	1059							
Town State Loan									
Town ~~Building~~ Phone	2388	5294							
Town Fire Patrol	2388	5294							
School Local 1 Mill	478	1059							
School Special	10951	20083							
State Loan School	2389	5294							
School Building	2484	5509							
School Elevator	2389	5294							
Money and Credits	300								
TOTALS	73039	155839							

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. 1	478	10951	23389	1869	1059	20083	53	5294	37237								
" " " Bldg	2484	Elev	2389	Bldg	5509	Elev		5294									
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS	2962	109514	77389	1869	16566	20083	53	10588	37237								

Form 4 CD

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	True and Full Value of Lands Including Structures and 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
	Arthur R. Meeser		NE ¼ of NE ¼	1	140	30	44	10	Un.	No											SOLD FOR TAXES
	Fernechon, Anderson + Rogatz		NW ¼ of NE ¼				44	59		"											SOLD FOR TAXES
	" " "		S W ¼ of NE ¼				40			"											SOLD FOR TAXES
	Arthur O. Miller		S E ¼ of NE ¼				40			"											SOLD FOR TAXES
5																					
	Fernechon, Anderson + Rogatz		N E ¼ of NW ¼				45	07		"											SOLD FOR TAXES
	" " "		NW ¼ of NW ¼				45	57		"											SOLD FOR TAXES
	" " "		S W ¼ of NW ¼				40			"											SOLD FOR TAXES
	" " "		S E ¼ of NW ¼				40			"											SOLD FOR TAXES
10																					
	" " "		NE ¼ of S W ¼				40			"											SOLD FOR TAXES
	" " "		NW ¼ of S W ¼				40			"											SOLD FOR TAXES
	Arthur R. Meeser		~~S W ¼ of S W ¼~~ Lot 6				38	30		"											SOLD FOR TAXES
	Meeser Fur Farms, Inc.		~~S E ¼ of S W ¼~~ " 5				21	90		"											SOLD FOR TAXES
15																					
	Arthur O. Miller		NE ¼ of S E ¼				40			"											SOLD FOR TAXES
	Fernechon, Anderson + Rogatz		NW ¼ of S E ¼				40			"											SOLD FOR TAXES
	Meeser Fur Farms, Inc.		~~S W ¼ of S E ¼~~ Lot 4				16	45		"											SOLD FOR TAXES
	Walter C. Meeser		~~S E ¼ of S E ¼~~ " 3				29	25		"											SOLD FOR TAXES
20																					
							605	38													

	Valuations by School Districts as Equalized by Tax Commission: District No. 4 Rate 138.74 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills (dollars, cts.)	State Tax on Non-Homestead 6.37 Mills (dollars, cts.)	Total General Tax (dollars, cts.)	Special Taxes: Ditch No. ..... (dollars, cts.)	Ditch No. ..... (dollars, cts.)	..... (dollars, cts.)	..... (dollars, cts.)	Total Taxes (dollars, cts.)		Paid (dollars, cts.)	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940 (dollars, cts.)	June Settlement 1940 (dollars, cts.)	Penalty (dollars, cts.)	November Settlement 1940 (dollars, cts.)	Penalty (dollars, cts.)	Collections to First Monday in January 1941 (dollars, cts.)	Penalty (dollars, cts.)	Delinquent on First Monday in January 1941 (dollars, cts.)	Penalty (dollars, cts.)	Total Delinquent Tax and Penalty (dollars, cts.)
	67					9 30	48						97 3	1							10 34						97 3		10 51	
	74					10 77	47						107 4	2							11 63						107 4		11 60	
	67					9 30	43						97 3	3							10 51						97 3		10 51	
	67					9 30	43						97 3	4													97 3		10 51	
5														5																
	74					10 77	47						107 4	6							11 63						107 4		11 60	
	74					10 77	47						107 4	7													107 4		11 60	
	67					9 30	43						97 3	8							10 51						97 3		10 51	
	67					9 30	43						97 3	9													97 3		10 51	
10														10																
	107					14 85	68						155 3	11							16 64						155 3		16 77	
	80					11 10	51						116 1	12							12 48						116 1		12 56	
	198					27 47	126						287 3	13							31 12						287 3		31 03	
	1449					201 03	923						2107 6	14							227 77						2107 6		227 01	
15														15																
	93					12 90	59						134 9	16							14 61						134 9		14 57	
	3189					442 44	2031						4675 7	17							501 32						4675 7		499 97	
	6555					909 44	4176						9510 6	18							1030 48						9510 6		1027 30	
	1046					145 17	666						1517 8	19							164 42						1517 8		1639 2	
20														20																
	13294					1841 66	8456						19966 7																	

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

Form 4 CD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads, up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Bumchow, Anderson & Kagels		NE ¼ of NE ¼ Lot 1	2	140	30	38.06	Un	no											SOLD FOR TAXES
2	" " "		NW ¼ of NE ¼ " 2				12		"											SOLD FOR TAXES
3			SW ¼ of NE ¼																	
4			SE ¼ of NE ¼																	
5																				
6	J. F. Boettcher	Marion E. Boettcher	NE ¼ of NW ¼ Lot 3				38.21		no											
7	" "	"	NW ¼ of NW ¼ " 4				46.35		"											
8	State of Minnesota		SW ¼ of NW ¼ " 5																	
9	Mildred Frances Helland		SE ¼ of NW ¼ " 6				46.20		"											SOLD FOR TAXES
10																				
11	East Saginaw Nat'l. Bk.		NE ¼ of SW ¼				40		"											SOLD FOR TAXES
12	L. G. Hemen & N. E. Lewis		NW ¼ of SW ¼				40		"											SOLD FOR TAXES
13	State of Minnesota		SW ¼ of SW ¼																	
14	"		SE ¼ of SW ¼																	
15																				
16			NE ¼ of SE ¼																	
17	East Saginaw Nat'l. Bk.		NW ¼ of SE ¼ Lot 7				13.50		no											SOLD FOR TAXES
18	State of Minnesota		SW ¼ of SE ¼ " 8																	
19	Arthur R. Mason		SE ¼ of SE ¼ " 9				48.75		"											SOLD FOR TAXES
20																				
							312.07													

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 (Rate 138.71 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 ($ ctr.)	State Tax on Non-Homestead 6.27 Mills ($ ct.)	Total General Tax ($ ct.)	Special Taxes: Ditch No. ..... ($ ct.)	Ditch No. ..... ($ ct.)	..... ($ ct.)	..... ($ ct.)	Total Taxes ($ ct.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940 ($ ct.)	June Settlement 1940 ($ ct.)	Penalty ($ ct.)	November Settlement 1940 ($ ct.)	Penalty ($ ct.)	Collections to First Monday in January 1941 ($ ct.)	Penalty ($ ct.)	Delinquent on First Monday in January 1941 ($ ct.)	Penalty ($ ct.)	Total Delinquent Tax and Penalty ($ ct.)
1	76					1054 48							1130	1											1130	1194	1190
2	24					333 15							348	2														
3														3														
4														4														
5														5														
6	66					916 47							958	6	2nd Half Paid OCT 29 1940 1st Half Paid MAY 22 1940													
7	98					1087 50							1137	7	2nd Half Paid OCT 29 1940 1st Half Paid MAY 22 1940		7207 4633		1046		1045							
8														8														
9	108					1498 69							1567	9														
10														10														
11	69					930 43							973	11														
12	69					930 43							973	12														
13														13														
14														14														
15														15														
16														16														
17	36					499 78							577	17														
18														18														
19	98					1360 68							1458	19											1458	1522	1534	1530
20														20														
	620					8607 395							8997															

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

Form 4 CD 84,000-24-16 COMPANY, MINNEAPOLIS

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 20% 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		1	NE ¼ of NE ¼		3	140	30		Con.												
	"		2	NW ¼ of NE ¼																		
	"		3	SW ¼ of NE ¼																		
	"		4	SE ¼ of NE ¼																		
			5																			
	Lural L. Woodruff		6	NE ¼ of NW ¼				46	44		Yes											
	"		7	NW ¼ of NW ¼				46	01		"											
	"	T. P. Coder	8	SW ¼ of NW ¼				40			"											
	" " "		9	SE ¼ of NW ¼				40			"											
			10																			
	John F. Boettcher &	Marion E. Boettcher	11	NE ¼ of SW ¼				40			Yes											SOLD FOR TAXES
	Lural L. Woodruff	(T. P. Coder)	12	NW ¼ of SW ¼				40			Yes											
	Frank Ferquet		13	SW ¼ of SW ¼				40			No											SOLD FOR TAXES
	John F. Boettcher &	Marion E. Boettcher	14	SE ¼ of SW ¼				40			Yes											SOLD FOR TAXES
			15																			
	State of Minnesota		16	NE ¼ of SE ¼																		
	"		17	NW ¼ of SE ¼																		
	John F. Boettcher &	Marion E. Boettcher	18	SW ¼ of SE ¼				40			"											SOLD FOR TAXES
	" " "		19	SE ¼ of SE ¼				40			"											SOLD FOR TAXES
			20																			
								412	45													

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 19.71 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6	64					888							888	2nd Half Paid 1st Half Paid	OCT 23 1940 May 18 1940	8487 4550		1082		1082						
7	92					1776							1776	2nd Half Paid 1st Half Paid	OCT 23 1940 May 18 1940	8487 4550										
8	80					1110							1110	2nd Half Paid 1st Half Paid	NOV 14 1940 JUN 11 1940	10200 5486		888		888						
9	48					666							666	2nd Half Paid 1st Half Paid	NOV 14 1940 JUN 11 1940	10200 5486										
10																										
11	60					837							837	2nd Half Paid 1st Half Paid	OCT 29 1940 MAY 22 1940	9027 4688		418		418						
12	48					666							666	2nd Half Paid 1st Half Paid	NOV 14 1940 JUN 11 1940	10200 5486		333		333						
13	80					1110	51						1161													
14	70					971							971	2nd Half Paid 1st Half Paid	OCT 29 1940 MAY 22 1940	9027 4688		486		486						
15																										
16																										
17																										
18	113					1568							1568	2nd Half Paid 1st Half Paid	OCT 29 1940 MAY 22 1940	9027 4688				1116						
19	48					666							666	2nd Half Paid 1st Half Paid	OCT 29 1940 MAY 22 1940	9027 4688		1118								
20																										
	703 712					9753	51						9804													

Form 4 CD BALLIET-DATE COMPANY, MINNEAPOLIS

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land 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 Land Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Lural Woodruff		NE ¼ of NE ¼	Lot 1	4	140	30	45.90	Un	yes										
2	~~John J. & Julia E. Parkinson~~ Mary Sophia Bell (Oberman)		~~NW ¼ of NE ¼~~	" 2				46.09		"										
3	~~" " "~~		~~S W ¼ of NE ¼~~	" 7				17.50		"										
4	Lural L. Woodruff		~~S E ¼ of NE ¼~~ N½ of	" 8				12.25		"										
5	" "	J. C. Coder (Contract)	S½ of	" 8				9.25		"										
6	State of Minnesota		N E ¼ of N W ¼	" 3																
7	"		N W ¼ of N W ¼	" 4																
8	"		S W ¼ of N W ¼	" 5																
9	"	(Contract John J. Parkinson)	S E ¼ of N W ¼	" 6																
10	James W. Quinlan	and Mabelle Quinlan	N½ of	" 11				12.50		no										
11	Miles Hartigan	Miles Hartigan	N E ¼ of S W ¼	Lot 11				12.50		"										
12	~~State of Minnesota~~	Calmin Mortgage Company	~~N W ¼ of S W ¼~~	Lot 12																
13			S W ¼ of S W ¼																	
14			S E ¼ of S W ¼																	
15																				
16	Lural Woodruff	J. C. Coder	~~N E ¼ of S E ¼~~	Lot 9				39.50		yes										
17			N W ¼ of S E ¼																	
18	Ed. P. Slade		~~S W ¼ of S E ¼~~	" 10				58.30		no										
19			S E ¼ of S E ¼																	
20																				
								352.79												

Valuations by School Districts as Equalized by Tax Commission: District No. 144, Rate 198.74 Mills

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.29 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	54					749							749	2nd Half Paid	OCT 23 1940	8987										
2	46					638							638	1st Half Paid	May 18 1940	4550		375	✓	374	✓					
3	84					1707							1707	PAID IN FULL	MAY 18 1940	4551		1845	✓							
4	137					1901							1901	PAID IN FULL	MAY 18 1940											
5	139					1908							1908	2nd Half Paid	OCT 23 1940	8987										
6														1st Half Paid	May 18 1940	4550		950	✓	951	✓					
7														2nd Half Paid	NOV 14 1940	10700										
8														1st Half Paid	JUN 11 1940	5410		964	✓	964	✓					
9																										
10	95					1318	61						1379	2nd Half Paid	OCT 3 1940	8368		689	✓	689	✓					
11	95					1318	61						1379	1st Half Paid	MAY 22 1940	4770		689	✓							
12														2nd Half Paid	JUL 3 1940	9397		689	✓							
13														1st Half Paid	MAY 9 1940	4692		689	✓							
14																										
15																										
16	64					888							888	2nd Half Paid	NOV 14 1940	10700		444	✓	444	✓					
17														1st Half Paid	JUN 11 1940	5410										
18	132 ~~133~~					1831	84						1915											1915	Comp	2068
19																										
20																										
	849					11778	706						11984													

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

Form 4 CD BALLIET-DAVIS COMPANY, MINNEAPOLIS

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	State of Minnesota		1 NE ¼ of NE ¼ Lot 3	5	140	30		40													
	"		2 NW ¼ of NE ¼ " 4																		
	"		3 SW ¼ of NE ¼ " 5																		
	"		4 SE ¼ of NE ¼ " 6																		
			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																		
	"		11 NE ¼ of SW ¼ " 7																		
	"		12 NW ¼ of SW ¼ " 8																		
	"		13 SW ¼ of SW ¼ " 9																		
	Chas. F. Adams & Sophye Swan Hunnicutt		14 SE ¼ of SW ¼ " 10				10	50		70											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																		
							10	50													

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 130.79 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.87 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														1														
2														2														
3														3														
4														4														
5														5														
6														6														
7														7														
8														8														
9														9														
10														10														
11														11														
12														12														
13														13														
14	53					735	34						769	14	PAID IN FULL	OCT 26 1940	9142				769	27						
15														15														
16														16														
17														17														
18														18														
19														19														
20														20														
	53					735	34						769															

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

FORM 4 CD BUSINESS DATA COMPANY, MINNEAPOLIS

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery not Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		~~N E ¼ of N E ¼~~ Lot 1	6	140	30	16.30													
2	Letha Eckey		~~N W ¼ of N E ¼~~ " 2				40.73		yes											
3	State of Minnesota		S W ¼ of N E ¼																	
4	"		S E ¼ of N E ¼																	
5																				
6	Letha Raetz		~~N E ¼ of N W ¼~~ " 3				27.50		yes											
7	Bot Thomas		~~N W ¼ of N W ¼~~ " 6				3.80		no											SOLD FOR TAXES
8	State of Minnesota		~~S W ¼ of N W ¼~~ " 5																	
9	"		~~S E ¼ of N W ¼~~ " 4																	
10																				
11	"		N E ¼ of S W ¼																	
12	"		N W ¼ of S W ¼																	
13	Albert Thomas		S W ¼ of S W ¼				32.08		no											SOLD FOR TAXES
14	Albert H. Schmitz		S E ¼ of S W ¼				39.70		yes											
15																				
16	State of Minnesota		N E ¼ of S E ¼																	
17	Carl G. Jacobson		N W ¼ of S E ¼ Lease to State of Minn. for forfeited taxes				39.96		no											SOLD FOR TAXES
18	"		S W ¼ of S E ¼				40.62		"											SOLD FOR TAXES
19	State of Minnesota		S E ¼ of S E ¼																	
20																				
							234.39													

	Valuations by School Districts as Equalized by Tax Commission: District No. 200 Rate 198.71 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																											
2	184					7553							7553		PAID IN FULL	SEP 20 1940	8161				2333	77					
3																											
4																											
5																											
6	119					1651							1651		PAID IN FULL	OCT 29 1940	9548				1651	58					
7	44					610	28						638												638	691	689
8																											
9																											
10																											
11																											
12																											
13	45					1041	48						1089		Not Paid	NOV 21 1940	7697		545		544						
															Not Paid	NOV 14 1940	8698										
14	130					1804							1804		PAID IN FULL	SEP 30 1940	8279				1804	54					
15																											
16																											
17	80					1110	51						1161														
18	80					1110	51						1161														
19																											
20																											
	112					9879	178						10057														

Form 4 CD Allen-Davis Company, Minneapolis

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Fifths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota (Contr. to W. E. Hall)		NE ¼ of NE ¼	7	140	30			Un.												
2	"		NW ¼ of NE ¼																		
3	"		S W ¼ of NE ¼																		
4	" (Contr. to W. E. Hall)		S E ¼ of NE ¼																		SOLD FOR TAXES
5																					
6	Albert H. Schmitz		N E ¼ of NW ¼				40			Yes							Auditor's Assessment + 10/10/39				
7	Arthur E. Poland		NW ¼ of NW ¼				32.30			no											SOLD FOR TAXES
8	H. W. Gallup		S W ¼ of NW ¼				32.30			"											SOLD FOR TAXES
9	State of Minn. Dept. of Rural Credit		S E ¼ of NW ¼																		
10																					
11	" "		NE ¼ of SW ¼ less Ry. R.R. Wy.																		
12	H. W. Gallup		NW ¼ of SW ¼ " " " "				27.72			no											SOLD FOR TAXES
13	Otto + Ruth Herzog		S W ¼ of SW ¼				30.35			"											
14	State of Minn. Dept. of Rural Credit		S E ¼ of SW ¼																		
15																					
16	State of Minnesota (Contr. to W. E. Hall)		NE ¼ of S E ¼																		
17	"		NW ¼ of S E ¼																		SOLD FOR TAXES
18	Joseph Buchwald, Jr.		S W ¼ of S E ¼				40			no											
19	State of Minnesota		S E ¼ of S E ¼																		
20																					
							202.67														

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	138.74 Mills																									
	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	100					1387							1387											1387	1503	1498
7	163					2261	104						2365	Cancelled										2365		Cancelled
8	64					888	41						929													
9																										
10																										
11																										
12	108					1498	69						1567	2nd Half Paid	SEP 13 1940	8078										
13	438					6077	279						6356	1st Half Paid	MAY 29 1940	5685		3178		3178						
14																										
15																										
16																										
17																										
18	80					1110	51						1161	PAID IN FULL	SEP 25 1940	8730				1161	35					
19																										
20																										
	~~953~~ 953					13771	544						13765													

Form 4 CD BALLIET-DAVIS COMPANY, MINNEAPOLIS

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼	8	140	30		Un.													
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4			SE ¼ of NE ¼																		
5																					
6	Chas. Aldamer + Sophy + Susan Hemsick		~~NE ¼ of NW ¼~~ Lot 1				32	10		no											
7	Fred C. + Minnie Schweickert		NW ¼ of NW ¼				40			"											
8	" "		SW ¼ of NW ¼				40			"											
9	Brant D. Palmer, Frank M. Kline + Leslie S. Shaffer		~~SE ¼ of NW ¼~~ " 2				33	80		"											
10																					
11	Emma Shrader		NE ¼ of SW ¼				40			yes											
12			NW ¼ of SW ¼				40			"											
13	State of Minnesota (Co. Ex + Wm. Drafke)		SW ¼ of SW ¼																		
14	Esther Ruth Brennan		SE ¼ of SW ¼ less 4 acres				36			no											
15	Sophy + Susan Hemsick + Chas. F. Adams		N. 9 acres of Lot 4				9			"											
16	Helen L. Sheldon		~~NE ¼ of SE ¼~~ Lot 4 less 9 acres				40			yes											
17	E. F. L. Bodeker, Executor		~~NW ¼ of SE ¼~~ Lot 3				56	50		no											
18	Esther Ruth Brennan		SW ¼ of SE ¼				40			"											
19	Helen L. Sheldon		SE ¼ of SE ¼				40			yes											
20																					
							447	40													

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 136.74 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	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	107					1485	68						1553													1553	1632	1677
7	67					930	43						973															
8	67					930	43						973															
9	~~99~~ 99					1374	63						1437	Net Half Paid Net Half Paid	NOV 1 2 1940 MAY 1 0 1940			3658		718		719					
10																												
11	56					777							777															
12	94					1304							1304															
13																												
14	72					999	46						1045													1045	1130	1129
15	60					832	38						870													870	940	940
16	48					666							666															
17	168					2331	107						2438															
18	67					930	43						973													973	1054	1051
19	96					1332							1332															
20																												
	~~1001~~ 1001					13890	451						14341															

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

Form 4 CD — Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	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 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	Ernest L. (Tyrrell) & Nina J. Butcher (Tyrrell)		NE¼ of NE¼	9	140	30	40		Un.		no										
2	" "		~~NW¼ of NE¼~~ Lot 1				35		"												
3	Ed. P. Slade		SW¼ of NE¼				40		"												
4	"		SE¼ of NE¼				40		"												
5																					
6	Robert Hicks, Jr. Vincent H. Miller		~~NE¼ of NW¼~~ " 2				23	70	no												SOLD FOR TAXES
7	Sophie & Susan Hunnicke (Chas. Williams)		~~NW¼ of NW¼~~ " 3				37	50	"												SOLD FOR TAXES
8			~~SW¼ of NW¼~~																		
9	Robert Hicks, Jr.		SE¼ of NW¼				40		"												SOLD FOR TAXES
10																					
11	Clearwater L. & B. (Opal Lindberg)		NE¼ of SW¼ " 4				40		yes												
12	" "		NW¼ of SW¼				40		"												
13	" (Evert Hanson & Dorothy Hanson)		SW¼ of SW¼				40		"												
14	" " "		~~SE¼ of SW¼~~ " 4				35	60	"												
15																					
16	C. Louise Hanson		NE¼ of SE¼				40		no												
17	"		NW¼ of SE¼				40		"												
18	"		~~SW¼ of SE¼~~ " 5				21	10	"												
19	"		~~SE¼ of SE¼~~ " 6				39	25	"												
20																					
							552	15													

	Valuations by School Districts as Equalized by Tax Commission: District No. Un. 1939 Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	4.72 ~~7.06~~					5855	769						6174											6124	66 34	6614
2	109 ~~1.34~~					1517	69						1581											1581	1713	1707
3	80 ~~1.02~~					1110	51						1161											1161	1258	1254
4	120					1415	65						1480											1480	1603	1598
5																										
6	79					1096	50						1146													
7	125					1734	80						1814	PAID IN FULL	OCT 26 1940	9142				18.14	63 ✓					
8																										
9	67					930	43						973													
10														2nd Half Paid	OCT 26 1940											
11	40					555							555	1st Half Paid	OCT 26 1940	9631										
12	83					1157							1157	2nd Half Paid	OCT 26 1940	3449		9.07 ✓		8.00 ✓						
13	72					999							999	1st Half Paid	MAY 10 1940									999	1084	1079
14	42					583							583											583	632	630
15																										
16	120					1665	76						1741	2nd Half Paid	NOV 13 1940							Abated	1083 ~~1175~~			#6611
														1st Half Paid	JUN 26 1940											
17	80					1110	51						1161	2nd Half Paid	NOV 13 1940	10514		16.49 ✓		16.90 ✓		do	734 ~~796~~			23.57
														1st Half Paid	JUN 26 1940	4936										
18	42					583	27						610	2nd Half Paid	NOV 13 1940							do	734 ~~796~~			Abated
														1st Half Paid	JUN 26 1940											
19	153					2123	97						2220	2nd Half Paid	NOV 13 1940							do	1054 ~~1142~~			
														1st Half Paid	JUN 26 1940											
20																										
	1616					22422	878						23300													

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

Form 4 CD Keller-Dayton Company, Minneapolis

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including all Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Attached Only to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Claude H. Taylor		N. 20 acres of Lot 1	10	140	30	20	no											
2	Edw. C. + Margaret A. Bordner		~~N W ¼ of N E ¼~~ Lot 2				47.25	"											
3			~~S W ¼ of N E ¼~~																
4			S E ¼ of N E ¼																
5	Robert Landon		So. 40.70 acres of Lot 1				40.70	no											SOLD FOR TAXES
6	Harold B. + Emma E. Cole		~~N E ¼ of N W ¼~~ Lot 3				33.25	yes											
7	" "		N W ¼ of N W ¼				40	"											
8	" "		~~S W ¼ of N W ¼~~ " 4				31.10	"											
9			S E ¼ of N W ¼																
10																			
11	Martin Hanson	Mrs. Helena Hanson	~~N E ¼ of S W ¼~~ " 5				45	"											
12			~~N W ¼ of S W ¼~~																
13	" "		S W ¼ of S W ¼				39	"											
14	Carl Hanson		~~S E ¼ of S W ¼~~ " 6				26.95	"											
15																			
16	State of Minnesota (Contract E. O. Nagel)		~~N E ¼ of S E ¼~~ " 9																SOLD FOR TAXES
17			N W ¼ of S E ¼																
18	"		~~S W ¼ of S E ¼~~ " 7																
19	"		~~S E ¼ of S E ¼~~ " 8																
20																			
							323.20												

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 128.74 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.29 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	41					555	75						580	PAID IN FULL	JAN 30 1940	000	58.0									
2	356					4939	77						5166	2nd Half Paid / 1st Half Paid	NOV 8 1940 / JUN 21 1940	007 / 6783		2583		2583						
3																										
4																										
5	128					1776	81						1858	2nd Half Paid / 1st Half Paid	NOV 5 1940 / JUN 24 1940	9646 / 6786		929		929						
6	39					541							541	2nd Half Paid / part paid	SEP 3 1940 / MAY 28 1940	8242										
7	48					666							666	2nd Half Paid / 1st Half Paid	SEP 26 1940 / MAY 28 1940	8242 / 7779		1915		1900						
8	188					7608							7608	2nd Half Paid / part paid	SEP 26 1940 / MAY 28 1940											
9																										
10																										
11	195					2705							2705	2nd Half Paid / 1st Half Paid	OCT 26 1940 / MAY 31 1940	9646 / 6743		1685		1685						
12																										
13	48					666							666	2nd Half Paid / 1st Half Paid	OCT 26 1940 / MAY 31 1940											
14	64					888							888	1st Half Paid	MAY 31 1940	6746		444						444	4.44	4.80
15																										
16																										
17																										
18																										
19																										
20																										
	1106					15344	334						15678													

Form 4 CD BLUM-BATE COMPANY, MINNEAPOLIS

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $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: 100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands and all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 134.74 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid: When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	State of Minnesota		NE ¼ of NE ¼	11	140	30		Un																																								
2	"		NW ¼ of NE ¼																																													
3	"		S W ¼ of NE ¼																																													
4	L. J. Hemon + N. E. Lewis		S E ¼ of NE ¼				40			no											SOLD FOR TAXES		67					930	42					973														
5																																																
6	State of Minnesota		NE ¼ of NW ¼																																													
7	"		NW ¼ of NW ¼																																													
8	"		~~S W ¼ of NW ¼~~ Lot 1																																													
9	"		S E ¼ of NW ¼																																													
10																																																
11	"		NE ¼ of S W ¼																																													
12	"		NW ¼ of S W ¼																																													
13	L. J. Hemon + N. E. Lewis		S W ¼ of S W ¼				40			no											SOLD FOR TAXES		67					930	42					973														
14	" "		S E ¼ of S W ¼				40			"											SOLD FOR TAXES		67					930	42					973														
15																																																
16	State of Minnesota		NE ¼ of S E ¼																																													
17	"		NW ¼ of S E ¼																																													
18	L. J. Hemon + N. E. Lewis		S W ¼ of S E ¼				40			no											SOLD FOR TAXES		67					930	42					973														
19	~~Elvin J. Peterson~~ Catherine M. Peterson		S E ¼ of S E ¼				40			yes													58					805						805		PAID IN FULL	MAY 1 1940	34164		805								
20																																															
							200																326					4575	172					4697														

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

Form 4 CD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands and 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	13	140	30		Um												
2			NW ¼ of NE ¼																	
3			SW ¼ of NE ¼																	
4			SE ¼ of NE ¼																	
5	Ethelyn Flattner		Lot 1				47.55		no											SOLD FOR TAXES
6			NE ¼ of NW ¼																	
7	A. R. Maeur		~~NW ¼ of NW ¼~~ Lot 2				14.25		"											SOLD FOR TAXES
8	State of Minnesota		~~SW ¼ of NW ¼~~ " 3																	
9	Emma Spencer		~~SE ¼ of NW ¼~~ " 4				19.95		"											
10																				
11			NE ¼ of SW ¼																	
12	John O. Swanson		~~NW ¼ of SW ¼~~ " 5				47.25		"											
13	State of Minnesota		SW ¼ of SW ¼																	
14	Wm. Morriss		~~SE ¼ of SW ¼~~ " 6				29.25		yes											SOLD FOR TAXES
15																				
16			NE ¼ of SE ¼																	
17			NW ¼ of SE ¼																	
18			SW ¼ of SE ¼																	
19			SE ¼ of SE ¼																	
20																				
							158.25													

	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 62.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes
	138.7 Mills Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1													
2													
3													
4													
5	157					2178	100						2278
6													
7	40					555	75						580
8													
9	120					1665	76						1741
10													
11													
12	188					2608	170						2778
13													
14	116					1609							1609
15													
16													
17													
18													
19													
20													
	621					8615	321						8936

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1															
2															
3															
4															
5	PAID IN FULL	NOV	1	1940	9627				2278	80					
6															
7													580	626	626
8															
9	2nd Half Paid 1st Half Paid	NOV JUN	14 25	1940 1940	18239 6499		871		870						
10															
11															
12	2nd Half Paid 1st Half Paid	OCT MAY	30 28	1940 1940	25641 5367		1364		1364						
13															
14													1609	1765	1738
15															
16															
17															
18															
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 1939.

Form 4 CD Miller-Dwyer Company, Minneapolis

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads, up to $1000 at 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			NE ¼ of NE ¼	13	140	30															
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4			SE ¼ of NE ¼																		
5																					
6	Ursula Morris	N. H. Merritt	~~NE ¼ of NW ¼~~ Lot 1				23	50		yes											SOLD FOR TAXES
7	Edw. Webber		NW ¼ of NW ¼				40			no											SOLD FOR TAXES
8	K. S. Forbes		SW ¼ of NW ¼				40			yes											
9	State of Minnesota	J. M. Schmidt	~~SE ¼ of NW ¼~~ Part of Lot 2				~~20~~														
10	Hattie Ross	J. M. Schmidt	Part of Lot 2				16	30		no											SOLD FOR TAXES
11	Clarence E. Tucker		NE ¼ of SW ¼				40			"											SOLD FOR TAXES
12	Wm. Donaldson		NW ¼ of SW ¼				40			yes											
13	"		SW ¼ of SW ¼				40			"											
14	Geo. W. Duncan		SE ¼ of SW ¼				40			no											SOLD FOR TAXES
15																					
16	Emma A. Firestone		~~NE ¼ of SE ¼~~ Lot 4				~~47~~	30		"											
17	"		~~NW ¼ of SE ¼~~ " 3				51	85		"											
18			~~SW ¼ of SE ¼~~																		
19	"		SE ¼ of SE ¼				40			"											SOLD FOR TAXES
20																					
							418	95													

	Valuations by School Districts as Equalized by Tax Commission: District No. 11 Rate 19.874 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid: 1st Half	2nd Half	When Paid: 1st Half Month Day Year	2nd Half Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2																												
3																												
4																												
5																												
6																										763	827	824
7	55					763							763															
8	80					1110	51						1161	2nd Half Paid			SEP 30 1940	8273					846					
9	122					1693							1692 16	1st Half Paid			JUN 3 1940	8339		147								
10	66					916	47						958	PAID IN FULL			JUL 31 1940	10					958					
11	80					1110	51						1161	2nd Half Paid			DEC 28 1940	10137							580	47		
12	56					777							777	2nd Half Paid			NOV 6 1940	9768							581	46		
13	72					999							999	1st Half Paid			FEB 19 1940	9702		888			888					
14	80					1110	51						1161	PAID IN FULL			OCT 30 1940	9363					1161	40				
15																												
16	141					1956	90						2046	PAID IN FULL			MAY 10 1940	4166		42.66								
17	153					2123	97						2220	PAID IN FULL			MAY 10 1940											
18																												
19	80					1110	51						1161															
20																												
	985					13667	433						14100															

Form 4 CD BLUE-BURR COMPANY, MINNEAPOLIS

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $1,000 at 20 per cent. Class III (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands, Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 111 Rate 13.74 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Amount Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid: Month Day Year	Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	State of Minnesota		NE ¼ of NE ¼	14	140	30		Un																																								
2	"		NW ¼ of NE ¼																																													
3	"		S W ¼ of NE ¼																																													
4	K. S. Forbes		S E ¼ of NE ¼				40		yes													48					666						666		2nd Half Paid	SEP 30 1940	3275		333		333					
																																			1st Half Paid	JUN 3 1940	3339										
5																																																
6	State of Minnesota		N E ¼ of NW ¼																																													
7	"		N W ¼ of NW ¼																																													
8	"		~~S W ¼ of NW ¼~~ Lot 1																																													
9	Grace B. Merritt		~~S E ¼ of NW ¼~~ " 2				39		no												SOLD FOR TAXES	91					1763	58					1371		2nd Half Paid	NOV 22 1940	10479		661				660	52		
																																			1st Half Paid	JUN 24 1940	6529										
10																																																
11	"		~~N E ¼ of S W ¼~~ " 3				29.75		"												SOLD FOR TAXES	70					971	45					1014		2nd Half Paid	NOV 22 1940	10478		508				508	41		
																																			1st Half Paid	JUN 24 1940	6528										
12	J. A. Cline		~~N W ¼ of S W ¼~~ " 4				26		yes												SOLD FOR TAXES	29					402						402		PAID IN FULL	SEP 27 1940	8833				1623	49				
13	"		S W ¼ of S W ¼				40		"												SOLD FOR TAXES	88					1771						1771		PAID IN FULL	SEP 27 1940										
14	Grace B. Merritt		S E ¼ of S W ¼				40		no													80					1110	51					1161		2nd Half Paid	NOV 22 1940	10479		580				581	47		
																																			1st Half Paid	JUN 24 1940	6529										
15																																																
16	Wm. Donaldson		N E ¼ of S E ¼				40		yes													64					888						888		2nd Half Paid	NOV 6 1940	9702		444		444					
																																			1st Half Paid	FEB 19 1940	2274										
17	Grace B. Merritt		N W ¼ of S E ¼				40		no													80					1110	51					1161		2nd Half Paid	NOV 2 1940	9416										
																																			1st Half Paid	MAY 27 1940	5416		1161								
18	"		S W ¼ of S E ¼				40		"													80					1110	51					1161		2nd Half Paid	MAY 27 1940	9426				1161						
19	Wm. Donaldson		S E ¼ of S E ¼				40		yes													262					3635						3635		2nd Half Paid	NOV 6 1940	9702		1818		1817					
																																			1st Half Paid	FEB 19 1940	2274										
20																																																
							37475															892					17376	756					17637															

Form 4 CD

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE¼ of NE¼	15	140	30				Un.											
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	R. A. Carre		~~SE¼ of NE¼~~ Lot 1				33	60		no											
5																					
6	State of Minnesota		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	Albert J. Willard	Ole Nelson	SW¼ of NW¼				40			yes											SOLD FOR TAXES
9	" "	" "	SE¼ of NW¼				40			"											SOLD FOR TAXES
10																					
11	Chas. A. Mantz		NE¼ of SW¼				40			no											SOLD FOR TAXES
12	Lee Bryan Stump		NW¼ of SW¼				40			yes											SOLD FOR TAXES
13	" " "		SW¼ of SW¼				40			yes											SOLD FOR TAXES
14	" " "		SE¼ of SW¼				40			yes											SOLD FOR TAXES
15																					
16	R. B. Carre		~~NE¼ of SE¼~~ Lot 2				36	50		yes											
17	State of Minnesota		NW¼ of SE¼																		
18	Thos. Oldland		SW¼ of SE¼				40			"											
19	Gerald + Hazel Sycks		SE¼ of SE¼				40			"											
20																					
							290	10													

	Valuations by School Districts as Equalized by Tax Commission: District No. 6 (188.74 Mills) Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	Assessed Valuation Non-Homestead Dollars	Rate and Tax Less Homestead Exemption ..... Mills $ cts.	State Tax on Non-Homestead 6.37 Mills $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	..... $ cts.	..... $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1														1														
2														2														
3														3														
4	55					763	35						798	4	2nd Half Paid 1st Half Paid	OCT 28 1940 MAY 25 1940	9595 4697		399		399							
5														5														
6														6														
7														7														
8	99					1374							1374	8	PAID IN FULL	MAR 6 1940	2817	2040										
9	48					666							666	9	PAID IN FULL	MAR 6 1940												
10														10														
11	131					1817	83						1900	11														
12	48					666							666	12	PAID IN FULL	SEP 23 1940										Abated 18.00		#318
13	~~254~~ 1334					2173							2173	13	PAID IN FULL	SEP 23 1940	8200				551					" 318		3126
14	~~107~~ 64					888							888	14	PAID IN FULL	SEP 23 1940										" 133		Abated
15														15														
16	56					777							777	16	2nd Half Paid 1st Half Paid	OCT 28 1940 MAY 25 1940	9595 4697		389		388							
17														17														
18	100					1387							1387	18	PAID IN FULL	MAR 11 1940	2456		1387									
19	88					1221							1221	19	2nd Half Paid 1st Half Paid	NOV 4 1940 JUL 6 1940	9945 7554				611 610							
20														20														
	~~1018~~ 847					11684	118						11800															

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

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

Form 4 CD Miller-Davis Company, Minneapolis

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.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Acres	100ths	No. School District	Indicate Homestead	Sold for Taxes	Valuations by School Districts (District No. Un, Rate 138.74 Mills) Dollars	Rate and Tax Less Homestead Exemption $ cts.	State Tax on Non-Homestead 6.27 Mills $ cts.	Total Taxes $ cts.	Paid / When Paid	Number of Receipt	June Settlement 1940	November Settlement 1940	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1	State of Minnesota		NE ¼ of NE ¼	16	140	30			Un.													
2	"		~~NW ¼ of NE ¼~~ Lot 1																			
3			S W ¼ of NE ¼																			
4	"		S E ¼ of NE ¼																			
5																						
6			NE ¼ of NW ¼																			
7	"		~~NW ¼ of NW ¼~~ Lot 3																			
8	"		S~~W ¼ of NW ¼~~ " 4																			
9	"		S~~E ¼ of NW ¼~~ " 2																			
10																						
11	Mike Busharg		NE ¼ of S W ¼				40			no	SOLD FOR TAXES	80	1110	51	1161							
12	Alta R. Miell		~~NW ¼ of S W ¼~~ " 5				39	75		"		94	1304	60	1364	2nd Half Paid NOV 4 1940; 1st Half Paid MAY 15 1940						
13	"		S W ¼ of S W ¼				40			"		107	1485	68	1553	2nd Half Paid NOV 4 1940; 1st Half Paid MAY 15 1940	9658 / 4268	2235	2235			
14	"		S E ¼ of S W ¼				40			"		107	1485	68	1553	2nd Half Paid NOV 4 1940; 1st Half Paid MAY 15 1940						
15																						
16	Alta R. Miell		NE ¼ of S E ¼				40			no	SOLD FOR TAXES	67	930	43	973							
17	"	(Hazelle Brodeker)	NW ¼ of S E ¼				40			~~Yes~~ No	SOLD FOR TAXES	~~78~~ 80	1110	51	1161							
18	Lee Byran Stump		S W ¼ of S E ¼				40			No		~~65~~ 108	1498	69	1567					1567	1698	1692
19	Alta R. Miell		S E ¼ of S E ¼				40			no	SOLD FOR TAXES	80	1110	51	1161							
20																						
Total							318	75				~~648~~ 723	10037	461	10493							

Other printed column headings (blank on this page): True and Full Value of Lands Exclusive of Structures and Improvements; Structures & Improvements: True and Full Value of Buildings and Other Structures, True and Full Value of Machinery Permanently Attached to Real Estate; Total True and Full Value of Lands Including all Structures, Improvements and Machinery; Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B; Assessed Value of Remainder at 33⅓ per cent Class 3; Total Assessed Value of Lands Including all Structures, Improvements and Machinery; Equalized Values: Total Assessed Value as Equalized by the Board of Review, by the County Board, by the Minnesota Tax Commission; Assessed Valuation Non-Homestead; Total General Tax; Special Taxes (Ditch No.); March Settlement 1940; Penalty; Collections to First Monday in January 1941; Penalty.

Form 4 CD

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 33⅓ 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 of Lands Equalized by the Board of Review (Dollars)	Total Assessed Value of Lands Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Geo. E. Smidberg		1	NE¼ of NE¼	17	140	30	40		Non	yes											
Esther Ruth Brennan		2	NW¼ of NE¼				37.27			no											
Margaret Young		3	SW¼ of NE¼				31.95			yes											SOLD FOR TAXES
Geo. E. Smidberg		4	SE¼ of NE¼				40			"											
		5																			
Esther Ruth Brennan		6	NE¼ of NW¼				40.36			no											
State of Minnesota		7	NW¼ of NW¼																		
"		8	SW¼ of NW¼																		
Margaret Young		9	SE¼ of NW¼				31.12			yes											SOLD FOR TAXES
		10																			
Elizabeth Rebecca Quick		11	NE¼ of SW¼				30.35			yes											SOLD FOR TAXES
State of Minnesota		12	NW¼ of SW¼																		
"		13	SW¼ of SW¼																		
Federal Land Bank of St. Paul	Josephine Linley	14	SE¼ of SW¼				38.21			yes											
		15																			
Ruth Woutat Stotts		16	NE¼ of SE¼				36.52			Yes											
Roy Quick		17	NW¼ of SE¼				39.15			yes											
Roy J. Quick		18	SW¼ of SE¼				40			"											SOLD FOR TAXES
"		19	SE¼ of SE¼				40			"											SOLD FOR TAXES
		20																			
							444.93														

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 108.74 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
48					666							666 1	2nd Half Paid	OCT 28 1940	6830			318	318						
													Just paid	MAY 10 1940	5844										
74					1077	47						1074 2											1074	1163	1160
77					1068							1068 3	1st Half Paid	MAY 31 1940	5123		534						534	578	577
84					1165							1165 4	2nd Half Paid	OCT 28 1940	6830			582	582						
													Just paid	MAY 10 1940	5844										
												5													
120					1665	76						1741 6											1741	1886	1880
												7													
												8													
216					1997							1997 9	1st Half Paid	MAY 31 1940	5123		1498						1498	1623	1618
												10													
59					819							819 11	PAID IN FULL	MAY 31 1940	5568		819								
												12													
												13													
168					1831							1831 14	PAID IN FULL	OCT 23 1940	9053				2331	81					
												15													
137 ~~220~~					1831							1831 16											1831	1984	1977
71					985							985 17	PAID IN FULL	MAY 31 1940	5569		985								
228					3163							3163 18											3163	3426	3416
56					777							777 19											777	842	839
												20													
~~147~~ 1333					18494	173						18617													

Form 4 CD BUSINESS BRAUER COMPANY, MINNEAPOLIS

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota		1	NE ¼ of NE ¼	18	140	30			Non.												
Geo. H. Miell		2	NW ¼ of NE ¼				40	50		no											
"		3	S W ¼ of NE ¼				40	28		"											
State of Minnesota		4	S E ¼ of NE ¼																		
		5																			
Agnes Pearson		6	N E ¼ of NW ¼ less Ry.				39	06		no											SOLD FOR TAXES
"		7	~~N W ¼ of NW ¼~~ Lot 2				23	74		"											SOLD FOR TAXES
George A. Harvey		8	S W ¼ of NW ¼ " 3				33	10		"											SOLD FOR TAXES
"		9	S E ¼ of NW ¼ less Ry.				36	39		"											SOLD FOR TAXES
E. R. Frost		10	Tract D				1			"											SOLD FOR TAXES
John F. Dreier		11	~~N E ¼ of S W ¼~~ Tract E				1			"											SOLD FOR TAXES
Ella C. Johnson		12	~~N W ¼ of S W ¼~~ Tract C (W) of Ry.				24	04		"											SOLD FOR TAXES
Henry Bahr		13	~~S W ¼ of S W ¼~~ Lot 5 less 10 acres				25	02		"											SOLD FOR TAXES
W. C. Fatchett		14	~~S E ¼ of S W ¼~~ 10 acres of Lot 5				10			"											SOLD FOR TAXES
H. W. Albrecht	H. Henry (contract)	15	Tract C				10	95		yes											SOLD FOR TAXES
State of Minnesota		16	N E ¼ of S E ¼																		
L. J. Hemes + N. E. Lewis		17	N W ¼ of S E ¼				40	35		no											
Chas. Carlson		18	S W ¼ of S E ¼				40	30		"											
Geo. H. Miell		19	S E ¼ of S E ¼				40	43		yes											
D. L + P. L. Harvey		20	Tract B				[illegible]			"											
Morris Billeadon			All E. of Ry of Tract A				72	[illegible]		"											
							4x816														

Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate 159.74 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills $ cts.	State Tax on Non-Homestead 6.27 Mills $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	..... $ cts.	..... $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
													1														
50					694	31						726	2	2nd Half Paid	NOV 4 1940	9658		726		726							
50													3	1st Half Paid	MAY 15 1940	9658											
50					694	31						726	4	2nd Half Paid	NOV 4 1940	4258											
													5	1st Half Paid	MAY 15 1940												
76					1054	48						1102	6														
79					1096	50						1146	7														
168					2331	107						2438	8														
76					1054	48						1102	9														
20					777	13						790	10														
20					777	13						790	11														
64					888	41						929	12														
164					2345	108						2453	13														
124					1720	79						1799	14	2nd Half Paid	NOV 7 1940	9984		899		900							
162					2348							2348	15	1st Half Paid	MAY 31 1940	5317											
														2nd Half Paid	NOV 15 1940	10368		1124		1124							
														1st Half Paid	MAY 18 1940	9359											
													16														
80					1110	51						1161	17														
80					1720	79						1799	18	2nd Half Paid	OCT 29 1940	9337		899		899							
80														1st Half Paid	MAY 21 1940	5337											
80					1947							1947	19	2nd Half Paid	NOV 4 1940	9658		973		973							
														1st Half Paid	MAY 15 1940	4258											
122					1693							1693	20	PAID IN FULL	MAY 13 1940	4184		1693									
106					1471							1471		PAID IN FULL	May 13 1940	4194		1471									
1939					26614	701						28815															

Form 4 CD Allen-Hoyt Company, Minneapolis

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

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

			Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Equality Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		1	NE ¼ of NE ¼	19	140	30			6n												
		2	NW ¼ of NE ¼																		
		3	SW ¼ of NE ¼																		
		4	SE ¼ of NE ¼																		
		5																			
		6	NE ¼ of NW ¼																		
		7	NW ¼ of NW ¼																		
		8	SW ¼ of NW ¼																		
		9	SE ¼ of NW ¼																		
Mrs. John Hurd		10	1 acre of SE¼ SW¼				1			yes											
		11	NE ¼ of SW ¼																		
		12	NW ¼ of SW ¼																		
		13	SW ¼ of SW ¼																		
James A. & Mertie Miell	Lot 4 +	14	SE ¼ of SW ¼ less (1 acre)				64			yes											SOLD FOR TAXES
" "		15	5 acres of SE¼ SW¼ + Lot 4																		
~~M. B. Lathrop~~	John D. & Rose D. Lathrop	16	NE ¼ of SE ¼				40			no											
		17	NW ¼ of SE ¼																		
Earl Craven		18	SW ¼ of SE ¼				40			no											
"		19	SE ¼ of SE ¼				40			"											
		20																			
									185												

	Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate 19.74 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.27 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2																												
3																												
4																												
5																												
6																												
7																												
8																												
9																												
10	26					361							361	PAID IN FULL	JAN 1 1 1940	154		361 ✓										
11																												
12																												
13																												
14	145					2017							2017 ✓	PAID IN FULL	OCT 28 1940	4236					2012	70 ✓						
15																												
16	134					1859	85						1944												1944	2106	2100	
17																												
18	339					3108	143						3251	2nd Half Paid	OCT 31 1940	9753												
19	~~144~~					1781	56						1777	1st Half Paid	JUN 28 1940	7067		1264 ✓			1264 ✓							
20														2nd Half Paid	OCT 31 1940													
														1st Half Paid	JUN 28 1940													
	617					8861	284						8845															

Form 4 CD

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $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	Ser. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value 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 Improvements and Machinery (Dollars)	Assessed Value of Improvements up to Homestead Exemption 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
Fidelity + Deposit Co. Maryland		1	NE ¼ of NE ¼	20	140	30	40		Un	no											
Walter C. Maeser		2	NW ¼ of NE ¼				40			yes											
State of Minnesota (Contr. to Walter C. Maeser)		3	SW ¼ of NE ¼																		SOLD FOR TAXES
Fidelity + Deposit Co. Maryland		4	SE ¼ of NE ¼				40			no											SOLD FOR TAXES
		5																			SOLD FOR TAXES
Fowler + Yewkey	Grant C. Palmer	6	NE ¼ of NW ¼				40			"											
Edna V. Wern + Veniclem Palmer		7	NW ¼ of NW ¼				40			"											
State of Minnesota		8	SW ¼ of NW ¼																		
"		9	SE ¼ of NW ¼																		
		10																			
"		11	NE ¼ of SW ¼																		
"		12	NW ¼ of SW ¼																		
Nels Julius Strand + Johnel + Esther Strand		13	SW ¼ of SW ¼				40			no											
" " "		14	~~S E ¼ of S W ¼~~ Lot 2				38.75			"											
		15																			
State of Minnesota		16	NE ¼ of SE ¼																		
"		17	NW ¼ of SE ¼																		
"		18	~~S W ¼ of S E ¼~~ Lot 1																		
"		19	SE ¼ of SE ¼																		
		20																			
							278.75														

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

Valuations by School Districts as Equalized by Tax Commission: District No. Un / District No. ..... / District No.	Rate ..... Mills / Rate ..... Mills / Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
80			1110	51						1161	1													1161	1258	1254
94			1304							1304	2	PAID IN FULL	MAY	28	1940	4935		1304 ✓								
											3															
80			1110	51						1161	4													1161		1254
											5	2nd Half Paid	NOV	1	1940	11777										
201			2789	128						2917	6	1st Half Paid	MAY	10	1940	2854		2141 ✓		2140 ✓						
94			1304	60						1364	7	2nd Half Paid / 1st Half Paid	NOV / MAY	1 / 10	1940 / 1940	11777 / 2854										
											8															
											9															
											10															
											11															
											12	2nd Half Paid	OCT	22	1940	8756				1734 ✓						
107			1485	68						1553	13	1st Half Paid	APR	29	1940	3595		1734 ✓								
132			1831	84						1915	14	2nd Half Paid / 1st Half Paid	OCT / APR	22 / 29	1940 / 1940	8756 / 3595										
											15															
											16															
											17															
											18															
											19															
											20															
788			10933	442						11875																

Form 4 CD Buckbee-Mears Company, Minneapolis

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land: Acres	100ths	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 Not Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Cretta Cuelker		~~NE ¼ of NE ¼~~ Lot 1	21	140	30	13		Un	yes											
2	Itasca Realty Co.		~~NW ¼ of NE ¼~~ - 2				16	35		no											
3	Joseph Hannon		~~S W ¼ of NE ¼~~ - 3				28	40		"											SOLD FOR TAXES
4			S E ¼ of NE ¼																		SOLD FOR TAXES
5																					
6	Itasca Realty Co.		N E ¼ of NW ¼				40			no											
7	State of Minn. (Dept of Rural Credit)		N W ¼ of NW ¼																		SOLD FOR TAXES
8	Aron B. Peterson		S W ¼ of NW ¼				40			no											
9	August Finke & Elsie Finke		~~S E ¼ of NW ¼~~ Lot 5				32	50		yes											SOLD FOR TAXES
10																					
11			N E ¼ of S W ¼																		
12	Julius F. Bryson	John G. & Grace G. Buchanan	W ½ of N W ¼ of S W ¼ & W ½ of Lot 6				12	50		yes											
13	State of Minnesota		~~S W ¼ of S W ¼~~ Lot 7																		
14			S E ¼ of S W ¼																		
15	Clara Eustafson		S ½ of Lot 6				12	50		no											SOLD FOR TAXES
16	Mrs. Lillian Conkey		~~N E ¼ of S E ¼~~ Lot 4				10	90		"											
17			N W ¼ of S E ¼																		
18			S W ¼ of S E ¼																		
19			S E ¼ of S E ¼																		
20																					
							206	15													

	Valuations by School Districts as Equalized by Tax Commission: Total No. Mills Rate 127.72 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent as First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	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					666							666	PAID IN FULL	MAR 7 - 1940	7658	666									
2	34					494	77						494													
3	152					7109	97						7106													
4																										
5																										
6	80					1110	51						1161													
7																										
8	80					1110	51						1161	PAID IN FULL	APR 17 1940	3236		1161								
9	213					7955							7955	2nd Half Paid / 1st Half Paid	OCT 24 1940 / JUL 9 1940	9668 / 7632				14.77 / 14.79	.09					
10																										
11																										
12	159					7106							7106											2206	2390	2388
13																										
14																										
15	35					486	77						508													
16	103					1479	66						1495	PAID IN FULL	JAN 1 - 1940	187	1495									
17																										
18																										
19																										
20																										
	904					17843	309						17857													

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

FORM 4 CD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery not Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Lands 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	Gerald & Floyd Sycks		~~NE¼ of NE¼~~ Lot 1	32	140	30	56	25	Un	yes											
2	Carl A. Ryan	(A. E. Vanthrasher)	NW¼ of NE¼				40			"											
3	"	(")	~~SW¼ of NE¼~~ " 2				39	65		"											
4			SE¼ of NE¼																		
5																					
6	Critta Cuelker		NE¼ of NW¼				40			yes											
7	"		~~NW¼ of NW¼~~ " 10				39	95		"											
8	State of Minnesota		~~SW¼ of NW¼~~ " 9																		
9	Critta Cuelker		SE¼ of NW¼				40			"											
10																					
11	~~Lewis Logeson~~	Clarence C. Lingreen	~~NE¼ of SW¼~~ " 7				39	80		no											
12	"	"	~~NW¼ of SW¼~~ " 8				17			"											
13			SW¼ of SW¼																		
14	~~Elvie C. Logeson~~	Clarence C. Lingreen	~~SE¼ of SW¼~~ " 6				33	75		"											
15																					
16	D. R. Zeffiker		~~NE¼ of SE¼~~ " 5				50	50		"											SOLD FOR TAXES
17	"		~~NW¼ of SE¼~~ " 3				27	50		"											SOLD FOR TAXES
18	"		~~SW¼ of SE¼~~ " 4				25	80		"											SOLD FOR TAXES
19			SE¼ of SE¼																		
20																					
							450	20													

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 139.7 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 (Dollars)	State Tax on Non-Homestead 6.27 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid: 2nd Half Paid / 1st Half Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	167					8317							8317	2nd Half Paid	NOV 1 1940	9615				1158							
2	76					1054							1054	1st Half Paid	JUL 6 1940	7589				1159							
3	48					667							667											10.54	1147	1138	
4																								667	723	720	
5																											
6	48					667							667	PAID IN FULL	MAR 7 - 1940												
7	48					667							667	PAID IN FULL	MAR 7 - 1940		2658	2001									
8																											
9	48					667							667	PAID IN FULL	MAR 7 - 1940												
10																											
11	140					1947	89						2031	2nd Half Paid	OCT 17 1940												
12	85					1179	54						1233	1st Half Paid	MAY 18 1940	4587											
13														2nd Half Paid	OCT 17 1940	4596		2068		2067							
14	169					7345	108						7453	1st Half Paid	MAY 18 1940												
15														2nd Half Paid	OCT 17 1940												
16	134					1859	85						1944	1st Half Paid	MAY 18 1940												
17	54					749	34						783														
18	58					805	37						842														
19																											
20																											
	1075					14918	407						15325														

Abated to 1459 2% 1544
" 833 38 871
" 1661 76 1737 Cancelled

Form 4 CD

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of 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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Fed. Farm Mtg. Corp'n.		1	NE¼ of NE¼	23	140	30	40		Unorg.	No											SOLD FOR TAXES
Joe Hannon		2	NW¼ of NE¼				40			"											SOLD FOR TAXES
Alasca Realty Co.		3	SW¼ of NE¼				40			"											SOLD FOR TAXES
Fed. Farm Mtg. Corp'n.		4	SE¼ of NE¼				40			"											SOLD FOR TAXES
		5																			
Joe Hannon		6	NE¼ of NW¼				40			"											SOLD FOR TAXES
"		7	~~NW¼ of NW¼~~ Lot 1				37.75			"											SOLD FOR TAXES
Chas. Hendricks		8	~~SW¼ of NW¼~~ " 2				23.25			"											SOLD FOR TAXES
August John Magers		9	SE¼ of NW¼				40			"											SOLD FOR TAXES
		10																			
Chas. Hendricks		11	NE¼ of SW¼				40			"											SOLD FOR TAXES
"		12	NW¼ of SW¼				40			"											SOLD FOR TAXES
"		13	SW¼ of SW¼				40			"											SOLD FOR TAXES
"		14	SE¼ of SW¼				40			"											SOLD FOR TAXES
		15																			
Fed. Farm Mtg. Corp'n.		16	NE¼ of SE¼				40			"											SOLD FOR TAXES
Alasca Realty Co.		17	NW¼ of SE¼				40			"											SOLD FOR TAXES
"		18	SW¼ of SE¼				40			"											SOLD FOR TAXES
Fed. Farm Mtg. Corp'n.		19	SE¼ of SE¼ less 200'x218'				39			"											SOLD FOR TAXES
Henry Groth		20	200'x218' of SE¼ SE¼				1														
							631														

Valuations by School Districts as Equalized by Tax Commission: District No. 1 (Unorg.) Rate 13.04 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.					Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
					1110	51								1161																
					1304	60								1364																
					1110	51								1161																
					1110	51								1161																
					1304	60								1364																
					1110	51								1161																
					628	29								667																
					1110	51								1161	PAID IN FULL	JUN 5	1940	5634			1161									
					920	43								963																
					920	43								963																
					1110	51								1161																
					1110	51								1161																
					2497	115								2612																
					1110	51								1161																
					1110	51								1161																
					1623	75								1698																
					42	02								44													44	48	48	
13.04																														
					19758	886								20644																

Form 4 CD (Multi-form company, separate)

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

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Axel Larson		1	NE¼ of NE¼	34	146	30	40		Un.	no											
Dolores + Gus A. Holmberg		2	NW¼ of NE¼				40			yes											SOLD FOR TAXES
" "		3	SW¼ of NE¼				40			"											SOLD FOR TAXES
Axel Larson		4	SE¼ of NE¼				40			no											
		5																			
Geo. W. Duncan		6	NE¼ of NW¼				40			no											SOLD FOR TAXES
Ida Landeck		7	NW¼ of NW¼				40			"											~~SOLD FOR TAXES~~
"		8	SW¼ of NW¼				40			"											~~SOLD FOR TAXES~~
Dolores Harriet Holmberg		9	SE¼ of NW¼				40			yes											SOLD FOR TAXES
		10																			
"		11	NE¼ of SW¼				40			yes											SOLD FOR TAXES
Ida Landeck		12	NW¼ of SW¼				40			no											
"		13	SW¼ of SW¼				40			"											SOLD FOR TAXES
Dolores Harriet Holmberg		14	SE¼ of SW¼				40			yes											SOLD FOR TAXES
		15																			
Axel Larson		16	NE¼ of SE¼				40			no											
Dolores + Gus A. Holmberg		17	NW¼ of SE¼				40			yes											SOLD FOR TAXES
Dolores Harriet Holmberg		18	SW¼ of SE¼ less 2 acres				38			"											SOLD FOR TAXES
~~Fed. Land Bank, St. Paul~~	Frances Brown / John Brown	19	SE¼ of SE¼				40			"											
		20																			
							638														

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	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
134.74 Mills																									
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.
94					1804	60						1364	1	One Half Paid / Balance Paid: OCT 2 2 1940 / MAY 17 1940	9343 / 9348		68		68						
40					555							555	2												
40					555							555	3												
94					1804	60						1364	4	One Half Paid / Balance Paid: OCT 2 2 1940 / MAY 17 1940	9343 / 9348		68		68						
													5												
80					1110	51						1161	6	PAID IN FULL	OCT 30 1940	9353				1161	41				
80					1110	51						1161	7	PAID IN FULL	FEB 23 1940	1413	10.74						Abated $ 513 / 24 137		#6615
80					1110	51						1161	8	PAID IN FULL	FEB 23 1940								" 513 / 24 137		12.48 Abated
153					2173							2173	9	Paid Feb 5 1941 Del R 1003											~~2173 2173 2173~~
													10												
48					666							666	11	Del R 1003											~~666 666 666~~
384					5378	195						5573	12	PAID IN FULL	FEB 23 1940	1413	48.76						Abated $ 3913 / 30 days		#6615
120					1665	76						1741	13	PAID IN FULL	FEB 23 1940								" 749 / 34 783		24.38 Abated
48					666							666	14	Paid Feb 5 1941 Del R 1003											~~666 666 666~~
													15												
94					1304	60						1364	16	One Half Paid / Balance Paid: OCT 2 2 1940 / MAY 17 1940	9343 / 9348		68		68						
40					555							555	17	Paid Feb 5 1941 Del R 1003											
38					577							577	18												
81					1735							1735	19	PAID IN FULL	MAY 29 1940	5081	12.35								~~567 567 567~~
													20												
1522					21117	654						21771													

Form A CD 24-1139-10M-8-39 Form 1 Form 2

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Lands Including Other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads, up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
=	L. W. Frost	(Chas. Fahling)	1 NE¼ of NE¼	25	146	30	40	Un	Yes											SOLD FOR TAXES
	"		2 NW¼ of NE¼				40		"											SOLD FOR TAXES
	"		3 S W¼ of NE¼				40		"											SOLD FOR TAXES
	"		4 S E¼ of NE¼				40		"											SOLD FOR TAXES
			5																	
	"	(E. Kohl)	6 N E¼ of NW¼				40		Yes											SOLD FOR TAXES
	"		7 NW¼ of NW¼				40		"											SOLD FOR TAXES
	"		8 S W¼ of NW¼				40		"											SOLD FOR TAXES
	"		9 S E¼ of NW¼				40		"											SOLD FOR TAXES
			10																	
	State of Minnesota		11 NE¼ of S W¼																	
	"		12 NW¼ of S W¼																	
	"		13 S W¼ of S W¼																	
	"		14 S E¼ of S W¼																	
			15																	
	"		16 NE¼ of S E¼																	
	"		17 NW¼ of S E¼																	
	"		18 S W¼ of S E¼																	
	"		19 S E¼ of S E¼																	
			20																	
							320													

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 138.74 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid: 2nd Half Paid	1st Half Paid	When Paid: 2nd Half Paid	1st Half Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year			$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	60					83	37						83	2nd Half Paid	1st Half Paid	DEC 24 1940	JUN 15 1940	10234 21736		7 00				6 57	55			
2	40					55	5						55	2nd Half Paid	1st Half Paid	DEC 24 1940	JUN 15 1940											
3	40					55	5						55	PAID IN FULL		DEC 4 1940		16498						11 10	89			
4	40					55	5						55	PAID IN FULL		DEC 4 1940												
5																												
6	40					55	4						55	PAID IN FULL		MAY 29 1940												
7	60					83	7						83	PAID IN FULL		MAY 29 1940												
8	40					55	4						55	PAID IN FULL		MAY 29 1940		16497		4 94								
9	40					55	4						55	PAID IN FULL		MAY 29 1940												
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	360					49 91							49 91															

Form 4 CD Miller-Davis Company, Minneapolis

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Ed. A. P. Starde		NE ¼ of NE ¼	36	140	30	40		Un.	no											SOLD FOR TAXES
2	Geo Kahl	State Rural Credit	NW ¼ of NE ¼				~~40~~			?											
3	" "	"	S W ¼ of N E ¼				~~40~~			?											
4	Ed. A. P. Starde		S E ¼ of N E ¼				40			no											SOLD FOR TAXES
5																					
6	State of Minnesota		N E ¼ of N W ¼																		
7	Itasca Realty Co.		N W ¼ of N W ¼				40			no											SOLD FOR TAXES
8	"		S W ¼ of N W ¼				40			"											SOLD FOR TAXES
9	State of Minnesota		S E ¼ of N W ¼																		
10																					
11	"		N E ¼ of S W ¼																		
12	Itasca Realty Co.		N W ¼ of S W ¼				40			no											SOLD FOR TAXES
13	"		S W ¼ of S W ¼				40			"											SOLD FOR TAXES
14	State of Minnesota		S E ¼ of S W ¼																		
15																					
16	Ed. A. P. Starde		N E ¼ of S E ¼				40			no											SOLD FOR TAXES
17	Walter J. Guthrie, Executor		N W ¼ of S E ¼				40			"											SOLD FOR TAXES
18	" "	"	S W ¼ of S E ¼				40			"											SOLD FOR TAXES
19	Ed. A. P. Starde		S E ¼ of S E ¼				40			"											SOLD FOR TAXES
20																					
							~~160~~ 400														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1334 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1						67	930	43					973															
2																												
3																												
4						67	930	43					973															
5																												
6																												
7						80	1110	51					1161															
8						80	1110	51					1161															
9																												
10																												
11																												
12						80	1110	51					1161															
13						80	1110	51					1161															
14																												
15																												
16						67	930	43					973															
17						67	930	43					973													973	10.51	105
18						67	930	43					973													973		105
19						67	930	43					973															
20																												
						722	10070	467					10487															

Form 4 CD Miller-Davis Company, Minneapolis

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Not Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Eva Gramm		1	NE ¼ of NE ¼	27	140	30	40		Un.	no											
C. F. Price		2	~~NW ¼ of NE ¼~~ Lot 2				39.65			yes											SOLD FOR TAXES
Donald Button	Herman Hubert	3	S½ of Lot 3 - E of ½ Sec. line				20			"											
C. F. Price		4	~~N½~~ SE ¼ of NE ¼				20			"											SOLD FOR TAXES
Donald A. Button	Herman Hubert	5	S½ of SE¼ NE¼				20			"											
Edie C. Lagerson	Clarence Lagerson	6	Lot 1 less S½ of E 200' & less 200'x125' of Lot 1 NE ¼ of NW ¼				16.70			no											SOLD FOR TAXES
Arthur J. Button		7	~~NW ¼ of NW ¼~~ Lot 4				50			"											
Kenneth M. Booth		8	~~S W ¼ of NW ¼~~ 200'x125' of Lot 1				1.80			"											SOLD FOR TAXES
		9	S E ¼ of NW ¼																		
C. F. Price		10	N½ of Lot 3				16			yes											
Suburban Company	Ray Bonnister	11	S½ of Lot 3 between E. sec. line + ~~N E ¼ of S W ¼~~ Pleasant Lake				4			"											
		12	NW ¼ of S W ¼																		
		13	S W ¼ of S W ¼																		
Effie Waterbach		14	~~S E ¼ of S W ¼~~ Lot 5				22.25			yes											SOLD FOR TAXES
O. H. Dahlen		15	5½ acres of Lot 1				5.50			no											SOLD FOR TAXES
State of Minnesota		16	NE ¼ of S E ¼																		
		17	NW ¼ of S E ¼																		
Dr. A. J. Button	Ray Bonnister	18	S W ¼ of S E ¼ less 12 acres				28			no											SOLD FOR TAXES
State of Minnesota		19	S E ¼ of S E ¼																		
Eva Keep		20	12 acres on S. end of SW 4584				12			yes											
							295.70														

Valuations by School Districts as Equalized by Tax Commission: District No. 1111 Rate 13.74 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead 6.23 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
195					2448	111						2559													
56					777							777	1st Half Paid	MAY 28 1940	4726		388		388						
46					638							638	2nd Half Paid	DEC 17 1940	10793								638	6.71	689
36					499							499	1st Half Paid	MAY 28 1940	4726		249		250						
24					333							333	2nd Half Paid	DEC 17 1940	10793								333	3.61	360
144					1998	9.91						2090	2nd Half Paid	OCT 17 1940	8547								Abated	6.39	6.39
101					1317	106						1423	1st Half Paid	MAY 18 1940	4546		857		857						
129					1790	8.87						1878	2nd Half Paid	DEC 17 1940	10787										
													1st Half Paid	MAR 27 1940	2958		1212				1211		97		
													PAID IN FULL	JAN 16 1940	301	1872									
19					151							151	2nd Half Paid	OCT 11 1940	8465										
													1st Half Paid	MAY 28 1940	4726		756		756						
50					694							694	2nd Half Paid	DEC 17 1940	10787										
													1st Half Paid	MAR 27 1940	2958		347				347	28			
344					4773							4773													
151					2095	96						2191													
74					1027	47						1074											1074	1162	1160
65					902							902											902	977	974
1540					21383	584						21317													

Form 4 CD BALLIET-TATE COMPANY, MINNEAPOLIS

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures or Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	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	28	140	30			Un.												
		2	NW ¼ of NE ¼ 2 acres of Lot 4																		
C. M. Fancher		3	~~S W ¼ of N E ¼~~ Lots 3+4 less Arthurs Tract + less Fancher				2			no											
W. C. Arthurs		4	~~S E ¼ of N E ¼~~ Dad				11	25		"											SOLD FOR TAXES
		5																			
The Salvation Army		6	~~N E ¼ of N W ¼~~ Lot 1				Exempt														
State of Minnesota		7	N W ¼ of N W ¼																		
"		8	S W ¼ of N W ¼																		
Avon Gilman		9	~~S E ¼ of N W ¼~~ N ½ of Lot 2				19	28		no											
Per Albert Monson (Esther M. Monson)		10	S ½ of Lot 2				19	27		"											
W. C. Arthurs		11	N E ¼ of S W ¼				40			"											
State of Minnesota		12	N W ¼ of S W ¼																		
"		13	S W ¼ of S W ¼																		
W. C. Arthurs		14	~~S E ¼ of S W ¼~~ Lot 6				39	50		"											
		15																			
		16	N E ¼ of S E ¼																		
		17	N W ¼ of S E ¼ Lot 5 less 1.50 acs. + 11.30 acs.																		
W. C. Arthurs		18	~~S W ¼ of S E ¼~~ sold				2	45		no											
Hershel Wordruff		19	~~S E ¼ of S E ¼~~ Part of Lot 5				1	50		"											
Frederick M. + Pearl Andrus		20	11.3 acres of Lot 5				11	30		"											SOLD FOR TAXES
							146	55													

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

Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 68.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid			Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1															
													2															
113					1568	77						1640	3															
55					763	35						798	4	PAID IN FULL	APR	22	1940	3371		798 ✓								
													5															
													6															
													7															
													8															
64					888	41						929	9	PAID IN FULL	JAN	28	1940	566	929 ✓									
64					888	41						929	10	PAID IN FULL	NOV	11	1940	10095				929	43 ✓					
94					1304	60						1364	11	PAID IN FULL	APR	22	1940	3371		1364 ✓								
													12															
													13															
160					2220	10 ✓						2380	14	PAID IN FULL	APR	22	1940	3371		2380 ✓								
													15															
													16															
													17															
15					208	10						218	18	PAID IN FULL	APR	22	1940	3371		218 ✓								
410					5688	261						5949	19															
460					6387	288						6675	20	2nd Half Paid / 1st Half Paid	SEP / JUN	27 / 29	1940 / 1940	3375 / 7109		3375 ✓		33.. ✓						
1435					19909	915						20824																

Form 4 CD Miller-Davis Company, Minneapolis

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minn. (Dept. of Rural Credit)		1	NE ¼ of NE ¼	19	140	30			Un.												
" "		2	~~NW ¼ of NE ¼~~ Lot 1																		
" "		3	S. 3.4 ac. of Lot 2 ~~S W ¼ of NE ¼~~																		
State of Minnesota		4	S E ¼ of NE ¼																		
State of Minn. (Dept. of Rural Credit)		5	N. 11¼ acres of Lot 2																		
		6	N E ¼ of NW ¼																		
Nels Julius Strand & John A. & Esther Strand		7	~~NW ¼ of NW ¼~~ Lot 10				28	25		no											
State of Minnesota		8	~~S W ¼ of NW ¼~~ " 9																		
		9	S E ¼ of NW ¼																		
		10																			
State of Minn. (Dept. of Rural Credit)		11	~~NE ¼ of S W ¼~~ Lot 7																		
State of Minnesota		12	~~NW ¼ of S W ¼~~ " 8																		
Itasca Realty Co.		13	S W ¼ of S W ¼				40			no											SOLD FOR TAXES
"		14	S E ¼ of S W ¼				40			"											SOLD FOR TAXES
		15																			
State of Minnesota		16	~~NE ¼ of S E ¼~~ Lot 4																		
State of Minn. (Dept. of Rural Credit)		17	~~NW ¼ of S E ¼~~ " 3																		
Itasca Realty Co.		18	~~S W ¼ of S E ¼~~ " 6				19	05		no											SOLD FOR TAXES
"		19	~~S E ¼ of S E ¼~~ " 5				28	50		"											SOLD FOR TAXES
		20																			
							150	80													

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

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
128.7 Mills																												
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1															
													2															
													3															
													4															
													5															
													6	Bal due Paid	OCT	2	1940	9750										
62					860	39						899	7	Paid	APR	29	1940	3595		4.50		4.49						
													8															
													9															
													10															
													11															
													12															
80					1110	51						1161	13															
80					1110	51						1161	14															
													15															
													16															
													17															
38					577	74						551	18															
57					791	36						847	19															
													20															
317					4298	201						4599																

FORM 4 CD BLUE-BOND COMPANY, MINNEAPOLIS

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Elizabeth Proctorius		1	NE ¼ of NE ¼	30	140	30	40		Un	no											
Carl Craven		2	NW ¼ of NE ¼				40			"											SOLD FOR TAXES
"		3	S W ¼ of NE ¼ (less 3 ac. Vill. 30c. Vill.)				35			"											
Elizabeth Proctorius		4	S E ¼ of NE ¼				41	25		"											
~~State of Minnesota~~	A. R. Geitzmacher	5	3/4 ac. of Sw¼ NE¼																		SOLD FOR TAXES
State of Minnesota (Co. Tr. to Melvin Hallett)			N E ¼ of NW ¼																		SOLD FOR TAXES
"	(" "	7)	NW ¼ of NW ¼																		SOLD FOR TAXES
Melvin Hallett		8	S W ¼ of NW ¼				35	13		yes											SOLD FOR TAXES
Martha Schultz		9	S E ¼ of NW ¼				40			"											
		10																			
"		11	NE ¼ of S W ¼				40			"											
Melvin Hallett		12	NW ¼ of S W ¼				35	23		"											
Kyle L. Matteson		13	S W ¼ of S W ¼				35	33		no											SOLD FOR TAXES
Oscar Johnson		14	S E ¼ of S W ¼ (less 3.03 ac. Ry. R.W.)				36	97		yes											SOLD FOR TAXES
John A. Ashton		15	That part of NE¼ SE¼ lying E. of St. Hy. #19				4	37		no											SOLD FOR TAXES
A. W. Krieke		16	NE ¼ of S E ¼ (less 4.37 acres)				35	63		yes											SOLD FOR TAXES
"		17	NW ¼ of S E ¼				40			"											SOLD FOR TAXES
Albert R. Geitzmacher		18	S W ¼ of S E ¼				40			"											
"		19	S E ¼ of S E ¼				39	70		"											
		20																			
							538	61													

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

Valuations by School Districts as Equalized by Tax Commission: 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 6.87 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
~~94~~ 154					1304	60						1364	2nd Half Paid	OCT 31 1940	9783								1364	1478	1473
~~52~~					777	36						813	1st Half Paid	JUN 28 1940	7067		770		769						
~~82~~					694	37						731	2nd Half Paid	OCT 31 1940											
96					1337	61						1393	1st Half Paid	JUN 28 1940									1393	1509	1504
120					1665							1665	PAID IN FULL	AUG 16 1940	7901				1665	42					
48					666							666	PAID IN FULL	OCT 10 1940											
															8462				2852	1.00					
158					2197							2197	PAID IN FULL	OCT 10 1940											
42					583							583	PAID IN FULL	AUG 16 1940	7901				583	14					
70					971	45						1016											1016	1101	1097
137					1901							1901											1901	2059	2053
39					541	25						566											566	613	611
63					874							874													
173					2400							2400	2nd Half Paid	NOV 12 1940	8144										
96					1337							1337	1st Half Paid	JUN 3 1940	5352		2373		2372						
246					3413							3413	2nd Half Paid / 1st Half Paid	DECEMBER 3 1940 / JUN 3 1940											
~~1488~~ ~~1558~~					20645	759						20904													

Form 4 CD Mailed-Ins Company, Minneapolis

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Subject to Taxes at per cent Class III (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 Director 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	Clinton S. Carder		NE¼ of NE¼	31	140	30															
2			~~NW¼ of NE¼~~ Lot 3				24	75		yes											
3	Red River Lbr. Co.		~~SW¼ of NE¼~~ " 4				36			no											
4	Clinton S. Carder		~~SE¼ of NE¼~~ " 5				48	80		yes											SOLD FOR TAXES
5																					
6	W. B. Carper		NE¼ of NW¼				40			no											
7	State of Minnesota		NW¼ of NW¼																		
8			SW¼ of NW¼																		
9	O. H. Kading		SE¼ of NW¼				40			no											SOLD FOR TAXES
10																					
11	State of Minnesota		NE¼ of SW¼																		
12	Ed. F. P. Steele		NW¼ of SW¼				34	05		no											
13	State of Minnesota		SW¼ of SW¼ Westerly 16.73 acres																		SOLD FOR TAXES
14	"		SE¼ of SW¼ " 11.67 "																		
15	"		Easterly 38.33 acres of SE¼ SW¼																		
16	State of Minn. (Dept. of Rural Credit)		NE¼ of SE¼																		
17	State of Minnesota		NW¼ of SE¼																		
18	Itasca Realty Co.		SW¼ of SE¼				40			no											
19	State of Minn. (Dept. of Rural Credit)		SE¼ of SE¼																		SOLD FOR TAXES
20	State of Minnesota		Easterly 16.73 acres of SE¼ SW¼																		
							263	60													

	Valuations by School Districts as Equalized by Tax Commission: Total Rate 18.74 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 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty	November Settlement 1940 ($ cts.)	Penalty	Collections to First Monday in January 1941 ($ cts.)	Penalty	Delinquent on First Monday in January 1941 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)
1														2nd Half Paid	OCT	31	1940	9398										
2	50					694							694	1st Half Paid	JUN	17	1940	6178		347		347						
3	72					999	46						1045	2nd Half Paid	OCT	30	1940	9216		523		523						
4	335					4648							4648	1st Half Paid	JUN	17	1940	6176		2324		2324						
5														2nd Half Paid	OCT	31	1940	9393										
6	107					1485	68						1553	PAID IN FULL	OCT	5	1940	9409				1553	54					
7																												
8																												
9	80					1110	51						1161															
10																												
11																												
12																												
13	57					791	36						827															
14																												
15																												
16																												
17																												
18																												
19	80					1110	51						1161															
20																												
	781					10837	252						11089															

FORM 4 CD BALLIN-DUFF COMPANY, MINNEAPOLIS

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Steve Kish		NE ¼ of NE ¼	32	146	30	40	Un.	yes											
2	State of Minnesota		NW ¼ of NE ¼																	
3	"		S W ¼ of NE ¼																	
4	Steve Kish		S E ¼ of NE ¼				40		yes											
5																				
6	Hackensack State Bank		N E ¼ of NW ¼				40		no											
7	Guy W. Munson		NW ¼ of NW ¼ E. of Hwy.				5		"											SOLD FOR TAXES
8	Joe H. Ranft	Guy Van Blaricom	S W ¼ of NW ¼				40		yes											SOLD FOR TAXES
9	C. S. Carder		S E ¼ of NW ¼				40		no											SOLD FOR TAXES
10	Edwin F. Cohen		N½ of N½ W. of Hwy.				35		yes											
11	A. E. Hammond		NE ¼ of S W ¼				40		no											SOLD FOR TAXES
12	"		NW ¼ of S W ¼				40		"											
13	State of Minn. (Dept. of Rural Credit)		S W ¼ of S W ¼																	
14	"		S E ¼ of S W ¼																	
15																				
16	Edwin L. Dale (and Sarah Kish)	Steve Kish (contract)	NE ¼ of S E ¼				40		yes											
17	State of Minnesota		NW ¼ of S E ¼																	
18	Carl Graves		S W ¼ of S E ¼				40		"											
19	Edwin L. Dale (and Sarah Kish)	Steve Kish (contract)	S E ¼ of S E ¼				40		"											
20																				
							440													

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 124.74 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1	56					777							777	2nd Half Paid / 1st Half Paid	OCT 30 1940 / MAY 3 1 1940			9246 / 5241		388	✓	389	✓						
2																												
3																												
4	56					777							777	2nd Half Paid / 1st Half Paid	OCT 30 1940 / MAY 3 1 1940			9246 / 5242		389	✓	388	✓						
5																												
6	107					1485	68						1553															
7	81					1165	54						1219															
8	119					1673							1673															
9	106					1471	68						1539	2nd Half Paid / 1st Half Paid	OCT 31 1940 / JUN 17 1940			9393 / 4113		770	✓	769	✓						
10	98					1360							1360	2nd Half Paid / 1st Half Paid	OCT 28 1940 / MAY 29 1940			9172 / 4038		680	✓	680	✓						
11	109					1485	68						1553													153	168	1677
12	109					1485	68						1553													153		1677
13																												
14																												
15																												
16	48					666							666	2nd Half Paid / 1st Half Paid	OCT 30 1940 / MAY 3 1 1940			9248 / 5244		333	✓	333							
17																												
18	88					1771							1771	PAID IN FULL	DEC 4 1940	10	192							1221	98	✓			
19	150					2081							2081	2nd Half Paid / 1st Half Paid	OCT 30 1940 / MAY 3 1 1940			9249 / 5245		1041	✓	1041	✓						1st copy
20																												
	1124					15596	326						15922															

Form 4 CD 24M-5-39 DOUGLAS, DUBUQUE

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Harold W. + Chas. B. Sweatt		~~NE¼ of NE¼~~	Lot 3	33	140	30	20	Yes	no										SOLD FOR TAXES
2			NW¼ of NE¼																	
3	State of Minnesota		~~SW¼ of NE¼~~	" 2																
4			SE¼ of NE¼																	
5																				
6	"		~~NE¼ of NW¼~~	" 1																
7	"		NW¼ of NW¼																	
8	"		SW¼ of NW¼																	
9	"		SE¼ of NW¼																	
10																				
11	Harold W. + Mary B. Sweatt		NE¼ of SW¼				40		no											
12	~~Lillian L. + Dale Carver (Steve Kish Contract)~~		NW¼ of SW¼				40		yes											
13	~~Mike Kish~~ "		SW¼ of SW¼				40		"											
14	Harold W. + Mary B. Sweatt		SE¼ of SW¼				40		no											
15																				
16	Harold W. + Chas. B. Sweatt		~~NE¼ of SE¼~~	Lot 4 less 1 acre platted Kearney Heights			27.15		no											
17	Harold W. + Mary B. Sweatt		NW¼ of SE¼				40		"											SOLD FOR TAXES
18	" "		SW¼ of SE¼				40		"											
19	Mike Kish		SE¼ of SE¼ (less 1 acre)				39		"											
20	Mrs. Lillian M. Curtis	Harold W. + Lawrence E. Sweatt	1 acre in SE Corner of SE¼SE¼				1		"											
							327.15													

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.27 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1	138.74			160	7317	106						7423
2												
3												
4												
5												
6												
7												
8												
9												
10												
11				80	1110	51						1161
12				48	666							666
13				80	1110							1110
14				124	1859	85						1944
15												
16				1146	15900	730						16630
17				80	1110	51						1161
18				453	6285	289						6574
19				114	1587	73						1655
20				7	97	04						101
				2309	37036	1389						33425

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty	November Settlement 1940 ($ cts.)	Penalty	Collections to First Monday in January 1941 ($ cts.)	Penalty	Delinquent on First Monday in January 1941 ($ cts.)	Penalty	Total Delinquent Tax and Penalty
1	PAID IN FULL	MAR	7	1940	7-3 bks	3423 ✓									
2															
3															
4															
5															
6															
7															
8															
9															
10															
11	PAID IN FULL	MAR	7	1940	7-8 bks	1161 ✓									
12	2nd Half Paid	OCT	30	1940	9-2 bks										
13	1st Half Paid	MAY	31	1940	5-249		888		888 ✓						
14	1st Half Paid	OCT	30	1940											
		MAY	31	1940											
15	PAID IN FULL	MAR	7	1940	7-8 bks	1944 ✓									
16															
17	PAID IN FULL	MAR		1940											
18	PAID IN FULL	MAR	7	1940	7-3 bks	7735 ✓									
19	1st Half Paid	MAY	31	1940	5-244		827 ✓								
20	PAID IN FULL	APR	30	1940	8-165		101 ✓								

Form 4 CD Balmforth Company, Minneapolis

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
State of Minnesota	H. Verhaijen + W. L. Meyer	1	NE ¼ of NE ¼	34	140	30			Un																																							
"	"	2	NW ¼ of NE ¼																																													
Hurcil L. Woodruff		3	S W ¼ of NE ¼				40			no												64			888	41																						
"			S½ of S E ¼ of NE ¼				20			"												107																										
																						24			333	15																						
																						40																										
																																	979	3	2nd Half Paid	OCT 30 1940	8358		639		638						
																																			1st Half Paid	MAY 31 1940	5295										
																																	348	4	2nd Half Paid	OCT 30 1940											
																																			1st Half Paid	MAY 31 1940											
State of Minnesota	H. Verhaijen + W. L. Meyer	5	N½ of S E ¼ of NE ¼																																													
Effie Halterstach		6	~~N E ¼ of NW ¼~~ Lot 1				31			yes											SOLD FOR TAXES																											
C. H. Petty		7	~~NW ¼ of NW ¼~~ N½ of Lot 2				10.70			no											SOLD FOR TAXES	98			1360									1360	6														1360	1473	1469
Malvina Susan Dahlgren	Albert Petty + Julia A. Petty	8	~~S W ¼ of NW ¼~~ S½ of Lot 2				Leg 10.70			Yes												325			4509	707																						
																						144.60			2006	94																						
																						96			1330	107																						
																																	4716	7	PAID IN FULL	MAY 17 1940	4516		2090								
Malvina Susan Dahlgren		9	~~S E ¼ of NW ¼~~ S½ of 2				2.70			no												16			222	10																						
																																	232	9	PAID IN FULL	JUN 24 1940	6839		232								
Lillian M. Curtis + Howard N. Thomas + Samuel		10	1 acre of Lot 4				1			no												290			4073	185																						
																																	4708	10	PAID IN FULL	APR 30 1940	3465		470.8								
C. C. + Mathilda Swelberg		11	~~N E ¼ of SW ¼~~ Lot 3				36.25			yes												292			4051																						
																																	4051	11	PAID IN FULL	NOV 14 1940	10781				4051	6					7.67 Int. Int.
		12	NW ¼ of SW ¼																																													
O. H. Dahlen		13	~~S W ¼ of S W ¼~~ Lot 4 less 1 acre				40			no																																							
Theodore Kohn		14	S E ¼ of SW ¼				40			"											SOLD FOR TAXES	107			1485	68																						
Helen M. Dahlen		15	1 acre of Lot 4				1			"											SOLD FOR TAXES	94			1304	60																						
Robt. Stewart		16	NE ¼ of S E ¼				40			"											SOLD FOR TAXES	271			3760	173																						
Hurcil L. Woodruff		17	NW ¼ of S E ¼				40			"												67			930	43																						
																						84			1165	54																						
																						40											1719	17	2nd Half Paid	OCT 30 1940	8358		429		430						
																																			1st Half Paid	MAY 31 1940	5295										
Geo. E. Meas		18	S W ¼ of S E ¼				40			yes																																						
+ John Meyer		19	S E ¼ of S E ¼				40			"												84			1165																						
																																	1165	18														
O. H. Dahlen		20	8⅔ acres of Lot 4				8.40			no												48			666																							1166	1262	1257
																																	666	19	PAID IN FULL	JUN 21 1940	6944		666								
O. H. Dahlen + Lillian Curtis	Howard N. Thomas + Samuel		Strip 1 rd. wide on W. side of Lot 4				60			"											SOLD FOR TAXES	471			6535	300																						
																						7				97	04						6835	20														
																						2486			34491	1757							101		PAID IN FULL	APR 30 1940	3465		101								
																																	357.43															

Form 4 CD 84-25-5270 COMPANY, MINNEAPOLIS

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Robert Stewart		NE ¼ of NE ¼	35	140	30	40		Un	yes											
2	"		NW ¼ of NE ¼				40			"											
3	"		SW ¼ of NE ¼				40			"											
4	"		SE ¼ of NE ¼				40			"											
5																					
6	"		NE ¼ of NW ¼				40			"											
7	"		NW ¼ of NW ¼				40			"											
8	Itasca Realty Co.		SW ¼ of NW ¼				40			no											
9	"		SE ¼ of NW ¼				40			"											SOLD FOR TAXES
10																					
11	Robert Stewart		NE ¼ of SW ¼				40			yes											
12	Itasca Realty Co.		NW ¼ of SW ¼				40			no											
13	"		SW ¼ of SW ¼				40			"											SOLD FOR TAXES
14	State of Minnesota		SE ¼ of SW ¼																		SOLD FOR TAXES
15																					
16	"		NE ¼ of SE ¼																		
17	Robert Stewart		NW ¼ of SE ¼				40			yes											
18	State of Minnesota		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							480														

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 138.74 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 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	48					6 65							6 65	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 29 1940	10149 5085		19 90		19 90					
2	48					6 65							6 65	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 29 1940	10149 5085										
3	135					18 73							18 73	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 29 1940											
4	56					7 77							7 77	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 29 1940											
5																										
6	48					6 66							6 66	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 29 1940	10149 5085		6 66		6 66						
7	48					6 66							6 66	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 29 1940											
8	80					11 10	51						11 61													
9	80					11 10	51						11 61													
10																										
11	56					7 77							7 77	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 29 1940	10149 5085		3 88		3 88						
12	80					11 10	51						11 61													
13	80					11 10	51						11 61													
14																										
15																										
16																										
17	56					7 77							7 77	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 29 1940	10149 5085		3 88		3 88						
18																										
19																										
20																										
	815					113 06	7 04						115 10													

Form 4 CD

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

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

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

In Whose Name Assessed	To Whom Transferred	Line	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres)	(100ths)	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	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
State of Minnesota		1	NE¼ of NE¼	36	140	30			Un												
"		2	NW¼ of NE¼																		
"		3	SW¼ of NE¼																		
"		4	SE¼ of NE¼																		
		5																			
"		6	NE¼ of NW¼																		
"		7	NW¼ of NW¼																		
"		8	SW¼ of NW¼																		
"		9	SE¼ of NW¼																		
		10																			
"		11	NE¼ of SW¼																		
Guy Chisholm		12	NW¼ of SW¼				40			no											
Guy W. Chisholm		13	SW¼ of SW¼				40			"											
State of Minnesota		14	SE¼ of SW¼																		
		15																			
"		16	~~NE¼ of SE¼~~ Lot 1																		
		17	NW¼ of SE¼																		
"		18	~~SW¼ of SE¼~~ " 2																		
		19	SE¼ of SE¼																		
		20																			
			C.T. Unplatted –				80 1230015														

Line	District No. Un, Rate 138.74 Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Line	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1–11														1–11													
12	80					1110	51						1161	12	2nd Half Paid 1st Half Paid	NOV 1 2 1940 MAY 2 9 1940	10147 5087		581 ✓		580 ✓						
13	80					1110	51						1161	13	2nd Half Paid 1st Half Paid	NOV 1 2 1940 MAY 2 9 1940	10148 5087		580 ✓		581 ✓						
14–20														14–20													
	160 48100 +100 ~~48000~~ +176 +64					7770 G.T. 6673.57 184 Long Lk	107 G.T. 229.90						7377 G.T. 6903.47														

Form 5 C Miller-Davis Company, Minneapolis

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

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 Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Arthur's Point															
A. R. Talbot		1 N⅓ of bal. of	1	1	Un.	no											
Irving C. Chapin		2 115' wide of NE side of	1			"											
Robert H. Talbot		3 S⅔ of bal. of	1			"											
D. P. Settlemire		4 Part of Lot	2			"											
W. C. Arthurs		5 Bal. of	2			"											
Marie F. Stewart		6		3		"											SOLD FOR TAXES
"		7		4		"											SOLD FOR TAXES
Louis F. Emerson (Ward)		8	SW's of	5		"											
~~Geo. F. Rodenberg, Henry J. Cunningham~~	Louis Emerson (Ward)	9	NE's of	5		"											
" " "		10		6		"											
Geo. L. Settlemire		11		7		"											
"		12		8		"											
W. C. Arthurs		13		9		"											
"		14		10		"											
Alonzo R. Wilson & Ethel Ruth Wilson		15		11		"											
W. C. Arthurs		16		12		"											
		17															
		18															
		19															
		20															

Valuations by School Districts as Equalized by Tax Commission: District No. 114 Rate 52.74 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 6.27 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty	November Settlement 1940 ($ cts.)	Penalty	Collections to First Monday in January 1941 ($ cts.)	Penalty	Delinquent on First Monday in January 1941 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)
251					3859	160						4019	PAID IN FULL	MAR 20 1940	2869		4019									
408					6273	260						6533	2nd Half Paid / 1st Half Paid	NOV 14 1940 / JUN 17 1940	2240 / 6207		3266		3267							
335					5150	213						5363														
40					615	25						640														
40					615	25						640	PAID IN FULL	APR 22 1940	3372		640									
738					11346	470						11816	PAID IN FULL	APR 2 1940	3017		11816									
268					4120	171						4291	2nd Half Paid / 1st Half Paid	SEP 24 1940 / JUN 28 1940	2067 / 7058		2146		2145							
458					7041	292						7333	PAID IN FULL	APR 17 1940	3231		7333									
445					6841	283						7124	PAID IN FULL	APR 22 1940	3372		7124									
126					1937	80						2017	PAID IN FULL	APR 22 1940	3372		2017									
187					2875	119						2994	PAID IN FULL	FEB 2 1940	663	2994										
160					2460	102						2562	PAID IN FULL	APR 22 1940	3372		2562									
3456					53132	2200						55332														

Form 5 C Miller-Davis Company, Minneapolis

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

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 Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value as Equalized by the Board of Review (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	Lillian M. Curtis	Lenard & Mary Jane Sauer	Kearney Heights														
			16 rds in SE Corner of Block 5			Hon	No										
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
			C.T. Platted														

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 49 Rate 152.74 Mills (Dollars) 20	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 $ 307	State Tax on Non-Homestead 6.27 Mills $ 13	TOTAL GENERAL TAX $	SPECIAL TAXES: Ditch No. ..... $	Ditch No. ..... $	..... $	..... $	TOTAL TAXES $ 370	PAID	WHEN PAID: Month Day Year APR 30 1940	Number of Receipt 3465	March Settlement 1940 $	June Settlement 1940 $ 320	Penalty $	November Settlement 1940 $	Penalty $	Collections to First Monday in January 1941 $	Penalty $	Delinquent on First Monday in January 1941 $	Penalty $	Total Delinquent Tax and Penalty $
1														PAID IN FULL													
2																											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	20					307	13						370														
	3476					$ 534.29	$ 7.13						$ 556.57														