ASSESSMENT & TAX LIST

Birch Lake

1951

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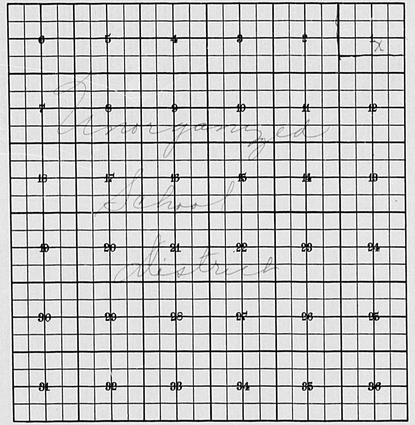
For Convenience of Auditor in Showing Boundaries of School Districts

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



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1951.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ½ Mill per Bushel (Dollars, Cts.)	Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of ½ Mill Per Bushel (Dollars, Cts.)	★ Total Tax (Dollars, Cts.)	REMARKS

Note ★ Assessors will not fill these Columns

Real | Arthur's Points | Assessor's Receipts | Owner's Points

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

Assessment of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1951.

Form 354 20,000-6-50 Stevens, Minneapolis

	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	100ths	Inf. Ag. Bonus Tax or Rs	Inf. Ag. Ad. Tax or Rs	BY WHOM VALUED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% Dollars	RURAL: Over $4,000 and Non-Homestead 33⅓% Dollars	ALL OTHER: Homestead Up to $4,000 25% Dollars	ALL OTHER: Over $4,000 and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33⅓% Dollars	TOTAL ASSESSED VALUE Dollars	FINAL EQUALIZED VALUE Dollars	
1											State												
											County												
											Local Bd.												
											Assessor												1
2											State												
											County												
											Local Bd.												
											Assessor												2
3											State												
											County												
											Local Bd.												
											Assessor												3
4											State												
											County												
											Local Bd.												
											Assessor												4
5											State												
											County												
											Local Bd.												
											Assessor												5
6											State												
											County												
											Local Bd.												
											Assessor												6
7											State												
											County												
											Local Bd.												
											Assessor												7
8											State												
											County												
											Local Bd.												
											Assessor												8
			Total No. of Acres _____								State												
			Total Value as Equalized by								County												
			Total Value as Assessed by								Local Bd.												
											Assessor												

SUMMARY OF TAX COLLECTION

Original Levy	$15,519.02	
Additions	$	
		$
Abatements		$ 124.40
		$15394.62

COLLECTIONS

March Settlement	$3,081.02	
June Settlement	$5,273.44	
November Settlement	$3765.54	
January Settlement	$379.53	$12499.53
		$
Over Collected	$37.80	
Under Collected	$	
Delinquent	$2932.89	$
Total		$15394.62

Real

Archer's Point

Kearney Heights

Queen Point

Assessment of

Form 354 MAR-OCTO BINDERY, MINNEAPOLIS

	NAME OF OWNER
1	
2	
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Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 5th *day) of January, A. D. 1952, of* L. C. Peterson *, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the* Town *of* Birch Lake *in said County for the year A. D. 1951, as specified above and amounting to* ..... *Dollars* 100

Paul D. Jewell
County Treasurer. F. M. R.

Auditor's Office, Cass County, Minnesota

I, ... *Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the* ..... *of* ..... *for the year 1951.*

WITNESS my hand and official seal, the ..... *day of* ..... *1952.*

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

Jan. 7, 1953

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town *of* Birch Lake *in said County for the year 1951, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.*

Yours respectfully,

Paul D. Jewell
County Treasurer. F. M. R.

Auditor's Office, Cass County, Minnesota

..... *195*....

I hereby certify that on the first Monday in January 1953, I received of ..... *County Treasurer, the Tax List of the* ..... *of* ..... *in said County for the year 1951; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.*

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

Real

Arthur's Point | Kearney Heights | Queen Point

Assessment of

Form 334 [illegible]

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Birch Lake

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

	NAME OF OWNER	VALUATION BY SCHOOL DISTRICTS: School District No.	Agricultural Lands (Dollars)	Non-Agricultural Lands (Dollars)	Personal Property (Dollars)	Total Value of all Property except Money and Credits (Dollars)	RATE OF STATE TAXES: Total Rate of State Tax (Mills)	RATE OF COUNTY TAXES: Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. (Mills)	(Mills)	(Mills)	Total Rate of County Tax (Mills)	RATE OF TOWN TAXES: Rev. (Mills)	R. & B. (Mills)	Drag Tax (Mills)	State Loan (Mills)	Fire Del. (Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)	RATE OF: Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation (Mills)	C.O. (Mills)	B.&J. (Mills)
1		Un	46199	11505	9609	68,012	H. 4.93	27.4	14.4	44.7	17.3			103.8	4.5	15.	1.		2.	5.		27.5	1. 20.		45.		3.	10.	5.
																							1. 40.		45.		3.	10.	5.
2							N. H. 2.79																						
3							7.72																						
4		Assessed Value Homestead	Rural 25414	All Other	Personal Property	Total 25,414																							
5		Non-Homestead	32989		9609	42,598																							
		Total	58,403		9609	68,012																							
6																													
7																													
8																													

SCHOOL TAXES

Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)
84.	204.33
104.	240.23

TAXES LEVIED

LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS

Local 1 Mill	Special	State Loan	Def	Drag.	C.O.	B.&J.	Total School Taxes
4690	93796		211041	14069	46898	23449	393943
2711	84456		95013	6334	21114	10557	219585
6801	178252		306054	20403	68012	34006	613528

ALL OTHER TAXES

FUNDS	Rate	Amounts
State—Non-Homestead,		11886
State—Homestead,		23524
County Revenue,		186350
County Road and Bridge,		97933
County Welfare,		304010
Bonds and Interest		117657
		705950
Town Revenue,		30602
Town Road and Bridge,		102014
Town Drag,		6798
Town State Loan,		
Fire Telephone		13598
		34002
		187014
School Local 1 Mill,		6801
School Special,		178252
School State Loan,		
Deficiency		306054
Tuition		
Transportation		20403
C.O.		68012
B.&J.		34006
		613528
		1551902

Total Taxes Real Estate. 12,183.94
Pers. Prop. 2335.08
Total 15,519.02

Total Levy. $15,519.02

Total Number of Acres 13,731.78

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 true and correct Schedule, showing the valuation of all the taxable property, in the Town of Birch Lake, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 195 1.

Witness my hand and official seal, this 4th day of December A. D. 195 1.

SEAL

L. C. Peterson County Auditor.
By Helen Hilton, Deputy

Assessment of

Form 314 [illegible]

	NAME OF OWNER
1	
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COLLECTIONS OF TAXES OF 195 1 , Town OF Bass Lake , CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 52	JUNE SETTLEMENT 19 52	NOV. SETTLEMENT 195 2	Amount Collected from Nov. 19 52 to First Monday in Jan. 19 52	REDUCTIONS		Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS		Total Uncollected to First Monday in January, 19
State —Non-Homestead,	3331	3199	2143	77							
State —Homestead,	6485	11865	8134	848							
County Revenue,	36042	63665	45207	4712							
County Road and Bridge,	18742	33359	23757	2477							
County Welfare,	58797	103862	73767	9677							
County Bond and Interest,	22756	40197	28543	2975							
Town Revenue,	5919	10766	7424	774							
Town Road and Bridge,	19731	34953	24797	2580							
Town Drag,	1315	2323	1649	172							
Town State Loan,											
Fire	2631	7647	3300	344							
Phone	6577	11618	8247	860							
School Local 1 Mill,	1315	2324	1650	172							
School Special,	41390	58802	44057	3439							
School State Loan,											
Deficiency	59193	107559	74245	7739							
Transportation	3946	6977	4950	516							
C.O.	13154	23236	16498	1720							
B.&D.	6577	11617	8250	860							
	308103	527544	376554	37953							

		LOCAL 1 MILL	SPECIAL	~~STATE LOAN~~ Fire	Deficiency	C.O.	B&D			TOTALS
MARCH SETTLEMENT	School District No. Un A	561	11226	1684	35258	5613	2806			47148
	Un 7A	754	30164	2262	33935	7541	3771			78427
	Totals	1315	41390	3946	59193	13154	6577			125575
JUNE SETTLEMENT	School District No. Un A	1702	34038	5106	76585	17019	8509			142959
	Un 7A	622	24863	1865	27974	6217	3108			67653
	Totals	2324	58902	6971	104559	23236	11617			207607
NOVEMBER SETTLEMENT	School District No. Un A	1097	21939	3294	49362	10969	5485			92143
	Un 7A	553	22118	1657	24883	5529	2765			57507
	Totals	1650	44057	4950	74245	16498	8250			149650
NOVEMBER to JANUARY	School District No. Un A	172	3439	516	7739	1720	860			14446
	Totals	172	3439	516	7739	1720	860			14446
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

Real

Arthur's Point | Ackerman Heights | Ogema Point

Form 5CD (MLM-BOTE COMPANY, MINNEAPOLIS)

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

Cass County, Minnesota, for Taxes for the Year 1951.

In whose name assessed	To whom transferred		Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Acres: Mills	No. School District	Indicate Homestead Tax by Yes or No	Indicate Agricultural Tax by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Arthur R. Mauer		1	NE¼ of NE¼	1	140	30	44.10	9.70		"													
Jamerson, Anderson & Ragsdy		2	NW¼ of NE¼				44.59			"													
" " "		3	SW¼ of NE¼				40			"													
Arthur O. Miller		4	SE¼ of NE¼				40			"													
		5																					
Jamerson, Anderson & Ragsdy		6	NE¼ of NW¼				45.07			"													
" " "		7	NW¼ of NW¼				45.57			"													
" " "		8	SW¼ of NW¼				40			"													
" " "		9	SE¼ of NW¼				40			"													
		10																					
" " "		11	NE¼ of SW¼				40			"													
" " "		12	NW¼ of SW¼				40			"													
Arthur R. Mauer		13	SW¼ of SW¼ Lot 6				38.30			"													
Lakeland Farms, Inc.		14	SE¼ of SW¼ Lot 5				21.90			"													
		15																					
Arthur O. Miller		16	NE¼ of SE¼				40			"													
Jamerson, Anderson & Ragsdy		17	NW¼ of SE¼				40			"													
Lakeland Farms, Inc.		18	SW¼ of SE¼ Lot 4				16.45			"													
Foster C. Mauer Executor Estate of Ada Mauer Deceased		19	SE¼ of SE¼ Lot 3 & W½ of W½ of Lot 2				29.25			"													
Walter C. Mauer		20	W½ of W½ of Lot 2 & Lot 3																				
							665.93																

Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. 2 Rate 23.00 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

Sold for Taxes	District No. 2 (Dollars)	Other Districts (Dollars)	Tax including State Homestead (Dollars, cts.)	State Tax on Non-Homestead 2.79 Mills ($, cts.)	Special Taxes ($, cts.)	Total Taxes ($, cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1952 ($, cts.)	June Settlement 1952 ($, cts.)	Penalty ($, cts.)	November Settlement 1952 ($, cts.)	Penalty ($, cts.)	Collections to First Monday in January 1953 ($, cts.)	Penalty ($, cts.)	Delinquent on First Monday in January 1953 ($, cts.)	Total Delinquent Tax and Penalty ($, cts.)	Remarks
SOLD FOR TAXES	65		1437 18			1450	1													1450		
SOLD FOR TAXES	66		1454 18			1472	2													1472		
SOLD FOR TAXES	66		1454 18			1472	3													1472		
SOLD FOR TAXES	66		1454 18			1472	4													1472		
							5															
SOLD FOR TAXES	66		1454 18			1472	6													1472		
SOLD FOR TAXES	66		1454 18			1472	7													1472		
SOLD FOR TAXES	66		1454 18			1472	8													1472		
SOLD FOR TAXES	66		1454 18			1472	9													1472		
							10															
SOLD FOR TAXES	118		2598 32			2630	11													2630		
SOLD FOR TAXES	118		2598 32			2630	12													2630		
SOLD FOR TAXES	84		1850 24			1874	13													1874		
SOLD FOR TAXES	627		13808 174			13982	14													13982		
							15															
SOLD FOR TAXES	77		1696 22			1718	16													1718		
SOLD FOR TAXES	587		12928 164			13092	17													13092		
SOLD FOR TAXES	1364		29598 374			29972	18													29972	132969	
	636		14006 178			14184	19	PAID IN FULL	MAY	21	1952	3066		14184								
							20															
	1128		90697 1144			91836								14184						77652		

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

In whose name assessed	To whom transferred		Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Sec. School District	Indicate Homestead Tax by Yes or No	Indicate Agricultural Land by Yes or No	Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Demetrios Anderson & Regalz		1	NE¼ of NE¼ Lot 1	2	140	30	38.06	Tom	No													
State of Minnesota		2	NW¼ of NE¼ Lot 2																			
		3	SW¼ of NE¼																			
		4	SE¼ of NE¼																			
		5																				
La Verne & Carl L. Nelson	State of Minnesota	6	NE¼ of NW¼ Lot 3				28.21		"													
La Verne & Carl L. Nelson		7	NW¼ of NW¼ Lot 4				46.35		"													
State of Minnesota		8	SW¼ of NW¼ Lot 5																			
State of Minnesota		9	SE¼ of NW¼ Lot 6																			
		10																				
State of Minnesota		11	NE¼ of SW¼																			
Theodore W. Berglund		12	NW¼ of SW¼				40		"													
State of Minnesota		13	SW¼ of SW¼																			
State of Minnesota		14	SE¼ of SW¼																			
		15																				
		16	NE¼ of SE¼																			
State of Minnesota		17	NW¼ of SE¼ Lot 7																			
State of Minnesota		18	SW¼ of SE¼ Lot 8																			
Arthur R. Musser		19	SE¼ of SE¼ Lot 9				49.75		"													
		20																				
							201.37															

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 220.23 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills (cts.)	State Tax on Non-Homestead 27 Mills (cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
SOLD FOR TAXES		140					30.84	40		31.24	1											31.24		
2											2													
3											3													
4											4													
5											5													
SOLD FOR TAXES		81					17.84	22		18.06	6	Forfeited	10-1-52											18.06 Cancelled
SOLD FOR TAXES		61					14.98	18		15.16	7											15.16 & 16.68		
8											8													
9											9													
10											10													
11											11													
SOLD FOR TAXES		62					13.66	18		13.84	12											13.84		
13											13													
14											14													
15											15													
16											16													
17											17													
18											18													
SOLD FOR TAXES		301					66.28	84		67.12	19											67.12		
20											20													
		651					143.60	184		145.42												1,454.26		

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax Paid Yes or No	Indicate Agricultural Land Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		NE¼ of NE¼	3	140	30		Jen														
2	State of Minnesota		NW¼ of NE¼																			
3	State of Minnesota		SW¼ of NE¼																			
4	State of Minnesota		SE¼ of NE¼																			
5																						
6	Robert R Woodruff		NE¼ of NW¼				46.44	Jen														
7	" "		NW¼ of NW¼				46.01	"														
8	Lurel L Woodruff		SW¼ of NW¼				40	"														
9	" "		SE¼ of NW¼				40	"														
10																						
11	La Verne + Carl L Nielsen		NE¼ of SW¼				40	No														
12	Lurel L Woodruff		NW¼ of SW¼				40	Jen														
13	State of Minnesota		SW¼ of SW¼																			
14	La Verne + Carl L Nielsen		SE¼ of SW¼				40	No														
15																						
16	State of Minnesota		NE¼ of SE¼																			
17	State of Minnesota		NW¼ of SE¼																			
18	La Verne + Carl L Nielsen		SW¼ of SE¼				40	No														
19	" " "		SE¼ of SE¼				40	"														
20																						
							372.45															

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 2.7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 2.19 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1												
2												2												
3												3												
4												4												
5												5												
6		21 72						15 86			15 86	6	2nd Half Paid 1st Half Paid	SEP 29 1952 MAY 28 1952	2983 6724		22 24		7 93					
7		31 80						28 62			28 62	7	2nd Half Paid 1st Half Paid	SEP 29 1952 MAY 28 1952	2983				14 31					
8		31 17						26 20			26 20	8	2nd Half Paid 1st Half Paid	OCT 27 1952 MAY 31 1952	6892		13 10		13 10					
9		31 52						11 46			11 46	9	2nd Half Paid 1st Half Paid	OCT 27 1952 MAY 31 1952	3113		5 73		5 73					
10												10												
11	SOLD FOR TAXES	1 25						27 54	34		27 86	11	Pd DR # 24858	1-10-53									27 86 Pd	
12		31 53						11 68			11 68	12	2nd Half Paid 1st Half Paid	OCT 27 1952 MAY 31 1952	3113 6892		5 84		5 84					
13												13												
14	SOLD FOR TAXES	2 12						46 63	60		47 23	14	Pd DR # 24858	1-10-53									47 23 Pd	
15												15												
16												16												
17												17												
18	SOLD FOR TAXES	96						18 94	24		19 18	18	Pd. DR # 24858	1-10-53									19 18 Pd	
19	SOLD FOR TAXES	88						19 38	24		19 62	19	Pd DR # 24858	1-10-53									19 62 Pd.	
20		N 1 96 5 11 7 07						20 63	1 42		20 76	20					40 91		40 91				1 39	

Arthur's Point | Kearney Heights | Ogema Point

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / Units)	No. School District	Indicate Homestead Tax Yes or No	Indicate Agricultural Tax Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations — Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Robert R. Woodruff		NE¼ of NE¼ Lot 1	4	140	30	42.90		Yes													
2	Willard D. + Norma Esbensen		NW¼ of NE¼ Lot 2				46.09		"													
3	" " "		SW¼ of NE¼ Lot 3				17.50		Yes No													
4	Robert R. Woodruff		W½ of Lot 3 lying 150'				11.50		Yes													
5	Lurel L. Woodruff		N½ of Lot 3				4.25		"													
6	" "		NE¼ of NW¼ Lot 3				46.27		No													
7	State of Minnesota		NW¼ of NW¼ Lot 4																			
8	State of Minnesota		SW¼ of NW¼ Lot 5																			
9	Ransom Warrington		SE¼ of NW¼ Lot 6				31.85		"													
10	James H. + Adelle Gunderson		W½ of Lot 11			11	12.50		Yes No													
11	Miles Vanlingen		E½ of Lot 11 NE¼ of SW¼				12.50		Yes No													
12	Pinellas Land Company		NW¼ of SW¼ Lot 12				54.10		No													
13			SW¼ of SW¼																			
14			SE¼ of SW¼																			
15	Tom Mason Gorham		150' of Lot 8				75		"													
16	Lurel L. Woodruff		NE¼ of SE¼ Lot 9				39.50		"													
17	Fred E. + Clara A. Maass		NW¼ of SE¼																			
18	~~Esther D. + Orville L. Woodruff~~		Lot 10 less N. 500' SW¼ of SE¼				58.90		Yes No													
19	Everett + Barbara Sell (Sell)		N. 500' of Lot 10 SW¼ of SE¼																			
20							388.51															

Abstract #5850

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 22 Mills	District No. ..... Rate ..... Mills	District No. 2 Rate 34 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.79 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1951	Penalty	Delinquent as First Monday in January 1951	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.														
1		21.56						12.34			12.34	✓ 1	2nd Half Paid 1st Half Paid	SEP 29 1952 MAY 31 1952	13893 6424		6.17		6.17						
2	SOLD FOR TAXES	21.56						12.34			12.34	2											12.34		
3	SOLD FOR TAXES			21.57	1.10			64.62	.30		64.92	3											64.92		
4		21.203						44.70			44.70	✓ 4	2nd Half Paid 1st Half Paid	SEP 29 1952 MAY 31 1952	13893 6424		22.35		22.35						
5		21.179						39.42			39.42	✓ 5	2nd Half Paid 1st Half Paid	OCT 27 1952 MAY 31 1952	15813 6872		19.71		19.71						
6	SOLD FOR TAXES	.88						19.38	.24		19.62	✓ 6											19.62		
7												7													
8												8													
9		1.77						38.98	.50		39.48	✓ 9	2nd Half Paid 1st Half Paid	OCT 31 1952 MAY 12 1952	14940 5....		19.74		19.74						
10				21.136	.89			54.06	.24		54.30	10	2nd Half Paid 1st Half Paid	SEP 2 1952 MAY 2 1952	12348 5350		27.15		27.15						
11				21.141	1.34			66.06	.38		66.44	11	2nd Half Paid 1st Half Paid	SEP 29 1952 MAY 2 1952	13893 5369		33.22		33.22						
12	SOLD FOR TAXES	.21						46.46	.58		47.04	12											47.04		
13												13													
14												14													
15	SOLD FOR TAXES	.22						4.84	.06		4.90	15											4.90		
16				2.67				64.14	.74		64.88	✓ 16	2nd Half Paid 1st Half Paid	OCT 27 1952 MAY 31 1952	15813 6872		32.44		32.44						
17												17													
18		21.[illegible]	Abstr. # 4888					35.46			35.46	✓ 18	PAID IN FULL	MAY 20 1952	5346		35.36								
19	SOLD FOR TAXES	21.[illegible]						67.18	.58		67.76	19	PAID IN FULL	AUG 18 1952	12472				67.76	1.69					
20		21.[illegible]		21.437 - 11.00				248.88				20													
		[illegible]		[illegible]				321.10																	
		14.[illegible]		10.36 - 24.94				569.98	3.67		573.60						146.04		228.54				146.02		

Form SCD BRAUN-SUTTE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	State of Minnesota		NE¼ of NE¼ Lot 3	5	140	30			2	Yes													
2	State of Minnesota		NW¼ of NE¼ Lot 4																				
3	State of Minnesota		SW¼ of NE¼ Lot 5																				
4	State of Minnesota		SE¼ of NE¼ Lot 6																				
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	State of Minnesota		NW¼ of NW¼																				
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	State of Minnesota		NE¼ of SW¼ Lot 7																				
12	State of Minnesota		NW¼ of SW¼ Lot 8																				
13	State of Minnesota		SW¼ of SW¼ Lot 9																				
14	Nicholas Markel		SE¼ of SW¼ Lot 10				10.50			No													
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							
							10.50																

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 25.5 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 2.1 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14			77					16.96	20		17.16	14	2nd Half Paid 1st Half Paid	OCT 31 1952 MAY 22 1952	1459 1276		8.58		8.58						
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
			77					16.96	20		17.16						8.58		8.58						

Arthur's Point | Kearney Heights | Ogema Point

Form 5CD WILLIS-GUTH DENISON, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tax as Yes or No	Indicate Agricultural Tax as Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures Used for Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	Hdths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	State of Minnesota																						
1			NE¼ of NE¼ Lot 1	6	140	30				Yes													
2	Mary W. ~~Lloyd H.~~ Miller		NW¼ of NE¼ Lot 2 Less 3 Acres				36.73			Yes No													
3	Ed Dorsher + Roy Simpson		SW¼ of NE¼, less 2.00 in SW Cor				41.42			No													
4	State of Minnesota		SE¼ of NE¼																				
5	Nagel Bethen		4 Acres of South Lot 2				4																
6	~~Ralph Bethen~~ Bleop Co. Religious Household		NE¼ of NW¼ Lot 3				27.50			Yes No													
7	George Shoney		NW¼ of NW¼ Lot 6				3.10			No													
8	Edward ~~Ed~~ Eastridge + Oberg		SW¼ of NW¼ Lot 5				21			"		60			60		20				20		
9	Jacob + Elizabeth D. Reed		SE¼ of NW¼ Lot 4				37.40			"													
10	Eric Fred Lynch		90 in SW Cor SW¼ NE¼																				
11	~~Eric Fred Lynch~~ Eastridge + Oberg		NE¼ of SW¼				40			"		96			96		32				32		
12	State of Minnesota " " "		NW¼ of SW¼				32.24			"		90			90		30				30		
13	Albert Thomas		SW¼ of SW¼				32.08			"													
14	Walter + Mary Dreher		SE¼ of SW¼				39.70			Yes No													
15																							
16	State of Minnesota		NE¼ of SE¼																				
17	State of Minnesota		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	State of Minnesota		SE¼ of SE¼																				
20																							
							315.87																

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 2 Rate 7.... Mills	District No. ..... Rate ..... Mills	District No. 2 Rate 7.... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 19 7.... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2					2 233 50			67.98	.14		68.12	2	PAID IN FULL	OCT 3 1952	12784				68.12	2.32				
3			106					23.34	.30		23.64	3	PAID IN FULL	JUN 18 1952	8120				23.64	.95				
4												4													
5												5													
6					2 156 150			73.50	.42		73.92	6	2nd Half Paid 1st Half Paid	OCT 31 1952 MAY 21 1952	14459 5367		36.96		36.96						
7			54					11.88	.14		12.02	7	PAID IN FULL	JUN 23 1952	1143				12.02	.18					
8			20					4.40	.06		4.46	8	PAID IN FULL	SEP 10 1952	12562				4.46	.13					
9	SOLD FOR TAXES		102					22.46	.28		22.74	9											22.74		
10												10													
11			32					7.04	.08		7.12	11	PAID IN FULL	SEP 10 1952	12562				7.12	.42					
12			30					6.60	.08		6.68	12	PAID IN FULL	SEP 10 1952											
13			50					11.00	.14		11.14	13													
14			2 172 48					48.44	.12		48.56	14	Balance Paid Prior Paid	OCT 31 1952 MAY 31 1952	14442 6813		24.28		24.28				11.17	1225	
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
		11 172		3887.561				141.48																	
		442		3000.442				13.516									61.30		183.02				33.89		
		614		887.123				27.664	.176		27.840														

Arthur's Point | Kearney Heights | Queens Point

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate whether land is used for farm or not	Indicate whether improvements are used for farm or not	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Thor Odom + Glenn Tresler		NE¼ of NE¼	7	140	30	40	Pen	No													
2	State of Minnesota		NW¼ of NE¼																			
3	State of Minnesota		SW¼ of NE¼																			
4	Thor Odom + Glenn Tresler		SE¼ of NE¼				40															
5																						
6	Walter + Mary Tresler		NE¼ of NW¼				40		Yes													
7	Mary Tresler		NW¼ of NW¼				32.30															
8	Walter + Mary Tresler		SW¼ of NW¼				32.30															
9	Paige M + Kathryn Green		SE¼ of NW¼ less Rly. Rt. Way				40															
10																						
11	" " "		NE¼ of SW¼ less Rly. Rt. Way				40															
12	State of Minnesota		NW¼ of SW¼ less Rly. Rt. Way																			
13	Floyd Rff + Minnie L. Stetzel ~~Arnold H. + Mary Gardner~~		SW¼ of SW¼				36.30		Yes No													
14	Paige M + Kathryn Green		SE¼ of SW¼ less Rly. Rt. Way				40		Yes													
15																						
16	Thor Odom + Glenn Tresler		NE¼ of SE¼				40		No													
17	State of Minnesota		NW¼ of SE¼																			
18	Joseph Burchvall, Jr.		SW¼ of SE¼				40															
19	State of Minnesota		SE¼ of SE¼																			
20																						
							414.05															

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 62 Rate 17 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 27 Rate 41 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 24 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1			62					13.66	18		13.84	2nd Half Paid	OCT 30 1952 JUN 12 1952	4406				6.92 6.92	.21					
2																								
3																								
4			62					13.66	18		13.84	2nd Half Paid	OCT 30 1952 JUN 12 1952	4406				6.92 6.92	.21					
5																								
6		W 52						11.68			11.68	Balance Paid 2nd Half Paid	OCT 31 1952 MAY 31 1952	4443 6353		5.90		5.78						
7		W 137						30.18			30.18	2nd Half Paid 1st Half Paid	OCT 31 1952 MAY 31 1952	4443 6353		15.09		15.09						
8	SOLD FOR TAXES	W 89						8.14			8.14											8.14		
9	SOLD FOR TAXES	W 135						7.70			7.70											7.70		
10																								
11	SOLD FOR TAXES	W 35						7.70			7.70											7.70		
12					2W 193																			
13					267			11.06	.74		11.84 Partial	PAID IN FULL	APR 2 1952	5146		11.784								overpaid 5.44
14	SOLD FOR TAXES	W 155						33.70			33.70											33.70		
15																								
16			62					13.66	18		13.84	2nd Half Paid	OCT 30 1952 JUN 12 1952	4406				6.92 6.92	.21					
17																								
18			62					13.66	18		13.84													13.84
19																								1522
20																								
		H 450		1 193 - 643				11.056																
		5.46		2W 193 - 515				158.74			265.70					130.77		62.89				71.08		
		6.98		460 - 1158				264.24	2.46		~~266.73~~													

Arthur's Point | Kearney Heights | Ogema Point

Form SCD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicates Homestead Tax or No	Indicates Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Trap and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)	Remarks
1			NE¼ of NE¼	1	146	30			7	Yes														
2			NW¼ of NE¼																					
3			SW¼ of NE¼																					
4			SE¼ of NE¼																					
5																								
6	Nicholas Markel		NE¼ of NW¼ Lot 1				32	10		No														
7	State of Minnesota		NW¼ of NW¼																					
8	Walter Drefke		SW¼ of NW¼				40			"														
9	Grant D. Palmer, Frank M. Kline, Leslie L. Stauffer		SE¼ of NW¼ Lot 2				38.80			"														
10																								
11	Wm. & Anna Drefke		NE¼ of SW¼				40			Yes														
12	" "		NW¼ of SW¼				40			"														
13	Wm. Drefke		SW¼ of SW¼				40			"														
14	~~Esther Ruth Brennan~~ John & Grace Hathaway		SE¼ of SW¼				40			No														
15	Nicholas Markel		N ½ of Lot 4				9			"														
16	Bennie & Mabel D. Anne		Lot 4 less N ½ acre				40			Yes														
17	Darlene Mathison		NW¼ of SE¼ Lot 3				56.50			No													Abate #4763	
18	~~Esther Ruth Brennan~~ John & Grace Hathaway		SW¼ of SE¼				40			"														
19	Bennie & Mabel D. Anne		SE¼ of SE¼				40			Yes														
20																								
							451	10																

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 2.19 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2																								
3																								
4																								
5																								
6			85					1872	24		1896	2nd Half Paid 1st Half Paid	OCT 31 1952 MAY 22 1952	14487 5396		948		948						
7																								
8	SOLD FOR TAXES		62					1366	18		1384												1384	
9			263					5792	74		5866	PAID IN FULL	MAY 31 1952	6891		5866								
10																								
11	SOLD FOR TAXES	N	62					1366			1366	PAID IN FULL	DEC 30 1952							1366				
12	SOLD FOR TAXES	N	193					4250			4250	PAID IN FULL	DEC 30 1952	14898						4250	655			
13	SOLD FOR TAXES	N	53					1168			1168	PAID IN FULL	DEC 30 1952							1168				
14			106					2334	30		2364	PAID IN FULL 2nd Half Paid 1st Half Paid	OCT 31 1952 OCT 31 1952 MAY 22 1952	14491 14497 5396				2364	89	1109				
15			99					2180	28		2208					1104								
16		N	40					880			880	PAID IN FULL	MAY 21 1952	5771		880								
17			133					2928	38		2966	PAID IN FULL	APR 24 1952	4774		2966								
18			74					1630	22		1652	PAID IN FULL	OCT 31 1952	14491				1652	67					
19		N	91					2004			2004	PAID IN FULL	MAY 21 1952	5771		2004								
20		N	287 975 1262					27770	234		28004					13768		6068		4774		1384		

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	James L. & Irene M. McBrowell		NE¼ of NE¼	9	144	30	40			Yes	Yes												
2	" " "		NW¼ of NE¼ Lot 1				38																
3	" " "		SW¼ of NE¼				40																
4	" " "		SE¼ of NE¼				40																
5																							
6	Robert Ohlke Jr		NE¼ of NW¼ Lot 2				23.70				No												
7	Thos J. & Florence E. Block		NW¼ of NW¼ } Lot 3				39.50																
8			SW¼ of NW¼ }																				
9	Robert Ohlke Jr		SE¼ of NW¼				40																
10																							
11	~~Opal D. Smedley~~ Hans H. & Betty K. Poppel		NE¼ of SW¼				40				Yes												
12			NW¼ of SW¼				40																
13	Ernest & Dorothy Danson		SW¼ of SW¼				40																
14	" " "		SE¼ of SW¼ Lot 4				35.60																
15																							
16	~~Robert Powell Gordy (Opal Smedley)~~		NE¼ of SE¼				40																
17	~~Clemo Louise Danson~~		NW¼ of SE¼				40																
18	" "		SW¼ of SE¼ Lot 5				21.10																
19	" "		SE¼ of SE¼ Lot 6				39.25																
20																							
							554.15																

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. 2 Rate 47.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead 2.7 Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES	N 239						52.64			52.64	1	PAID IN FULL	FEB 20		1952		52.64									
2	SOLD FOR TAXES	N 67						15.20			15.20	2	PAID IN FULL	FEB 20		1952	1546	15.20									
3	SOLD FOR TAXES	N 47						10.34			10.34	3	PAID IN FULL	FEB 20		1952		10.34									
4	SOLD FOR TAXES	N 80						17.62			17.62	4	PAID IN FULL	FEB 20		1952		17.62									
5												5															
6		105						23.12	30		23.42	6	Balance Paid / Part Paid	OCT 31 / SEP 4		1952 / 1952	14096 / 12513			11.71 / 11.71	59						
7		320						70.48	88		71.36	7	2nd Half Paid / 1st Half Paid	OCT 31 / MAY 31		1952 / 1952	14096 / 6884		35.68	35.68							
8												8															
9		74						16.30	20		16.50	9	Balance Paid / Part Paid	OCT 31 / SEP 4		1952 / 1952	14096 / 12513			8.25 / 8.25	41						
10												10															
11		N 37						8.14			8.14	11	Balance Paid / Part Paid	OCT 31 / MAY 27		1952 / 1951	14138										
12		N 164						36.12			36.12	12	Balance Paid / Part Paid	OCT 31 / MAY 31		1952 / 1951	14138 / 6649		22.26	22.26							
13	SOLD FOR TAXES	N 87						19.38			19.38	13	2nd Half Paid / 1st Half Paid	OCT 31 / MAY 31		1952 / 1952	14138 / 6894		9.69	9.69							
14	SOLD FOR TAXES	N 32						7.04			7.04	14	2nd Half Paid / 1st Half Paid	OCT 31 / MAY 31		1952 / 1952	14138 / 6877		3.52	3.52							
15												15															
16		N 70						15.42			15.42	16	PAID IN FULL	FEB 1		1952		15.42									
17		N 37						8.14			8.14	17	PAID IN FULL	FEB 1		1952		8.14									
18		N 22						4.84			4.84	18	PAID IN FULL	FEB 1		1952	214	4.84									
19		N 116						25.54			25.54	19	PAID IN FULL	FEB 1		1952		25.54									
20												20															
		N 1001 / 933 / 1934						330.32	1.38		331.70							140.04	71.15		110.81						

Form 5CD

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School Districts	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Harold A. + Agnes Anderson		NE¼ of NE¼ Lot 1	10	140	30	60	70	1	Yes	No												
2	" " "		NW¼ of NE¼ } Lot 2				47	25			"												
3			SW¼ of NE¼ }																				
4			SE¼ of NE¼																				
5																							
6	~~Herbert B. Simmons & Cole~~ Jerry Alonda		NE¼ of NW¼ Lot 3				33	25		No													
7	" " "		NW¼ of NW¼				4			Yes													
8	" " "		SW¼ of NW¼ Lot 4				31	10		"													
9			SE¼ of NW¼																				
10																							
11	Axel Geo. + Ina L. Fallin		NE¼ of SW¼ } Lot 5				45			"													
12			NW¼ of SW¼ }																				
13	" " "		SW¼ of SW¼				39			"													
14	" " "		SE¼ of SW¼ Lot 6				26	95		No													
15																							
16	E. O. Nagel		NE¼ of SE¼ Lot 9				46	60		Yes													
17			NW¼ of SE¼																				
18	Axel Geo. + Ina L. Fallin		SW¼ of SE¼ Lot 7				25	75		"													
19	" " "		SE¼ of SE¼ Lot 8				39	95		"													
20																							
							428	55															

Valuations by School Districts as Equalized by Department of Taxation

	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Sold for Taxes	Tax including State Homestead	State Tax on Non-Homestead 2.2 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		110						24 20	30		24 50	2nd Half Paid / 1st Half Paid	JUL 10 1952 / MAY 23 1952	13944 / 6942		604 50		604 50						
2		432						95 14	1 20		96 34	2nd Half Paid / 1st Half Paid	JUL 10 1952 / MAY 23 1952											
3																								
4																								
5																								
6		160						35 24	44		35 68	2nd Half Paid / 1st Half Paid	OCT 23 1952 / MAY 1 1952	13974 / 5874		1784 50		1784 50						
7		21 52						11 46			11 46	2nd Half Paid / 1st Half Paid	OCT 23 1952 / MAY 1 1952			573 00		573 00						
8		21 261						57 48			57 48	2nd Half Paid / 1st Half Paid	OCT 23 1952 / MAY 1 1952			2874 00		2874 00						
9																								
10																								
11		21 178						39 20			39 20	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	13975 / 6945		1960 00		1960 00						
12																								
13		21 44						9 68			9 68	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	13976 / 6946		484 00		484 00						
14		310						83 68	1 06		84 74	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952			4237 00		4237 00						
15																								
16		21 76						16 74			16 74	2nd Half Paid / 1st Half Paid	OCT 29 1952 / MAY 27 1952	13670 / 6373		837 00		837 00						
17																								
18		21 26						57 21			57 21	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	13977 / 6895		286 05		286 05						
19		21 42						94 46			94 46	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952			473 23		473 23						
20																								
	# 1860 1062 1762							388 02	3 00		391 02					19551		19551						

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

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

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 7 Rate 7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 7 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16	No tax 1951												
17												17													
18												18													
19	SOLD FOR TAXES		12					18 06	22		18 28	19	PAID IN FULL MAY 0 1 1952	6810			18 28								
20			81									20					18 28								
								18 06	22		18 28														

Arthur's Point | Kearney Heights | Ogema Point

Form 5CD

Assessment Roll and Tax List of Real Property in the Township of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres)	(100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	12	140	30			2														
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6			NE¼ of NW¼																				
7	A. R. Moeser		NW¼ of NW¼ Lot 2				14.25			No													
8	State of Minnesota		SW¼ of NW¼ Lot 3																				
9	Edna J. + Lucy O. Broughton		SE¼ of NW¼ Lot 4				19.95																
10																							
11			NE¼ of SW¼																				
12	John O. Swanson		NW¼ of SW¼ Lot 5				47.25																
13	Clarence + Evelyn Alleman		SW¼ of SW¼				40			Yes													
14	Adrian Gordon Merritt		SE¼ of SW¼ Lot 6				29.25			Yes													
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							
							150.70																

Variations by School Districts as Equalized by Department of Taxation

	District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 47 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)
1						
2						
3						
4						
5						
6						
SOLD FOR TAXES 7		58				
8						
9		147				
10						
11						
SOLD FOR TAXES 12		582				
13		2) 40				
14		2) 189				
		93				
15						
16						
17						
18						
19						
20						
		179				
		814				
		793				

	Sold for Taxes	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 29 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid: Month Day Year	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1						1												
2						2												
3						3												
4						4												
5						5												
6						6												
7	SOLD FOR TAXES	11.46	14		11.60	7											11.60	
8						8	2nd Half Paid OCT 3 1 1952	13657										
9		32.38	42		32.80	9	1st Half Paid MAY 3 1 1952	6576		16.40		16.40						
10						10												
11						11												
12	SOLD FOR TAXES	128.18	162		129.80	12	2nd Half Paid OCT 2 0 1952	13577									129.80	
13	2) 40	8.80			8.80	13	1st Half Paid MAY 1 1952	6657		4.40		4.40						
14	2) 189	37.88	10		37.98	14	Delinquent Paid DEC 1 7 1952 / Full Paid JUL 2 8 1952	8086				19.39	76	18.57	149			
15	93					15												
16						16												
17						17												
18						18												
19						19												
20						20												
	179									20.80		40.19		18.57	149		141.40	
	814																	
	793	218.70	228		220.98													

Arthur's Point | Kearney Heights | Ogema Point

Form 5CD BALLIS-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate if assessed for Tax or No	Indicate if assessed for Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	13	140	36																
2			NW¼ of NE¼																			
3			SW¼ of NE¼																			
4			SE¼ of NE¼																			
5																						
6	Morris T. Damp		NE¼ of NW¼ Lot 1				23.50		Yes													
7	Clarence & Evelyn Allerman		NW¼ of NW¼				40															
8	Clarence Allerman		SW¼ of NW¼				40															
9	A. M. Schmidt		SE¼ of NW¼ Lot 2				41.30		No													
10																						
11	Jerry A. Grahovac		NE¼ of SW¼				40		Yes													
12	~~Wm. Bradshaw~~ Elza R. & Nelda Bradshaw		NW¼ of SW¼				40															
13	" " "		SW¼ of SW¼				40															
14	Geo. R. Duncan		SE¼ of SW¼				40		No													
15																						
16	Raymond & Alonda Flesch		NE¼ of SE¼ Lot 4				47.30		Yes													
17	" " "		NW¼ of SE¼ Lot 3				51.85					159	Cabin									
18			SW¼ of SE¼																			
19	" " "		SE¼ of SE¼				40															
20																						
							443.95															

Cass County, Minnesota, for Taxes for the Year 1951.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 18 2.....Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1													
2												2													
3												3													
4												4													
5												5													
6		21.336						51.98			51.98	6	Balance Paid / Part Paid	OCT 31 1952 / MAY 31 1952	7597 / 6847		25.98	26.00							
7		21.40						8.80			8.80	7	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952			4.40	4.40							
8		21.161						35.46			35.46	8	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 28 1952	7577 / 6658		17.73	17.73							
9		21.232						51.10			51.10	9	PAID IN FULL	APR 24 1952	4811		51.10								
10												10													
11	SOLD FOR TAXES	21.49						10.80			10.80	11											10.80	11.88	
12		21.55						12.12			12.12	12	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	7888 / 6447		6.06	6.06							
13		21.96						21.14			21.14	13	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	7888 / 6447		10.57	10.57							
14		.14						18.50	24		18.74	14	PAID IN FULL	APR 8 1952	3163		18.74								
15		21.249										15													
16	SOLD FOR TAXES	21.16						73.56	24		73.80	16	2nd Half Paid / 1st Half Paid	JUL 9 1952 / MAY 31 1952	7297 / 4727		36.90	36.90							
17	SOLD FOR TAXES	21.64 / 33						25.76	14		25.90	17	2nd Half Paid / 1st Half Paid	JUL 9 1952 / MAY 31 1952	7297 / 4727		12.95	12.95							
18												18													
19	SOLD FOR TAXES	21.37						8.14			8.14	19	2nd Half Paid / 1st Half Paid	JUL 9 1952 / MAY 31 1952	7297 / 4727		4.07	4.07							
20												20													
		4 18.17 / 33 / 1.44						317.36	62		317.98						188.50	111.68					10.80		

Arthur's Point | Kearney Heights | Ogema Point

Form 5CD (MAR-OFFICE COMPANY, MINNEAPOLIS)

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Clarence & Evelyn Allerman		NE¼ of NE¼	14	140	30	40		9	Yes													
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	Clarence Allerman		SE¼ of NE¼				40			"													
5																							
6	State of Minnesota		NE¼ of NW¼																				
7			NW¼ of NW¼																				
8	State of Minnesota		SW¼ of NW¼ Lot 1																				
9	Wilbert & Thomas Bakeberg		SE¼ of NW¼ Lot 2				39			Yes													
10																							
11	" " "		NE¼ of SW¼ Lot 3				39	75		"													
12	J. A. Cline		NW¼ of SW¼ Lot 4				26			Yes													
13	" "		SW¼ of SW¼				40			"													
14	Wilbert & Thomas Bakeberg		SE¼ of SW¼				40			Yes													
15																							
16	~~Tom Doughton~~ Elza R. & Nilda Bradshaw		NE¼ of SE¼				40			Yes													
17	Wilbert Bakeberg		NW¼ of SE¼				40			Yes													
18			SW¼ of SE¼				40			"													
19	~~Tom Doughton~~ Elza R. & Nilda Bradshaw		SE¼ of SE¼				40			Yes													
20																							
							414	75															

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.7 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid: 1st Half Paid	2nd Half Paid	When Paid: 1st Half Month Day Year	2nd Half Month Day Year	Number of Receipt: 1st Half	2nd Half	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		21 40						8 80			8 80	1		2nd Half Paid		OCT 1 1952		1557												
2												2		1st Half Paid		MAY 2 1952		6658		4 40		4 40								
3												3																		
4		21 36						7 92			7 92	4		2nd Half Paid		OCT 1 1952		1557												
5												5		1st Half Paid		MAY 2 1952		6658		3 96		3 96								
6												6																		
7												7																		
8												8																		
9	SOLD FOR TAXES	55						12 12	16		12 28	9	—															12 28		
10												10																		
11	SOLD FOR TAXES	44						9 70	12		9 82	11	—															9 82		
12		21 34						7 48			7 48	12		2nd Half Paid		OCT 1 1952		1558				3 74								
13		21 73						16 08			16 08	13		1st Half Paid		OCT 2 1952		9538				3 74	57							
14	SOLD FOR TAXES	149						37 22	48		37 70	14	—	2nd Half Paid		OCT 1 1952		3765				8 04						37 70		
15												15		1st Half Paid		JUL 2 1952														
16		21 55						12 12			12 12	16		2nd Half Paid		OCT 3 1952		14443				6 06								
17	SOLD FOR TAXES	88						19 38	24		19 62	17	—	1st Half Paid		MAY 3 1952		6898		6 06								19 62		
18	SOLD FOR TAXES	81						17 84	22		18 06	18																18 06		
19		21 245						53 96			53 96	19		2nd Half Paid		OCT 3 1952		14443				26 98								
20		8 48										20		1st Half Paid		MAY 3 1952		6777		26 98										
		8 50																												
								202 63	1 22		203 84									41 46		64 96						97 48		

Arthur's Point | Kearney Heights | Ogema Point

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

Form 5CD BALLARD-DUTTS COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax w Ho	Indicate Agricultural Tax w Ag	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Tvp and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Richard + Clara Aare		NE¼ of NE¼	15	140	30	40		Empire														
2	State of Minnesota		NW¼ of NE¼																				
3	Richard + Clara Aare		SW¼ of NE¼				40																
4	" " "		SE¼ of NE¼ Lot 1				33.60																
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	State of Minnesota		NW¼ of NW¼																				
8	A. H. + E. B. Centonsmine		SW¼ of NW¼				40																
9	" " "		SE¼ of NW¼				40																
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	Harold D. + Bonnye A. Reed		NW¼ of SW¼				40																
13	" " "		SW¼ of SW¼				40																
14	" " "		SE¼ of SW¼				40																
15																							
16	Richard + Clara Aare		NE¼ of SE¼ Lot 2				36.50																
17	" "		NW¼ of SE¼				40																
18	Clifford + Lilly Thorpe		SW¼ of SE¼				40																
19	Gerald + Hazel Sycke		SE¼ of SE¼				40																
20																							
							470.10																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1								8.14			8.14	2nd Half Paid / 1st Half Paid	OCT 17 1952 / MAY 7 1952	14104 / 6199		4.07		4.07							
2																									
3								8.14			8.14	2nd Half Paid / 1st Half Paid	OCT 17 1952 / MAY 7 1952	14104 / 6199		4.07		4.07						
4								8.58			8.58	2nd Half Paid / 1st Half Paid	OCT 17 1952 / MAY 7 1952			4.29		4.29						
5																									
6																									
7																									
8								25.32			25.32	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	14444 / 6300		12.66		12.66						
9								10.36			10.36	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952			5.18		5.18						
10																									
11																									
12	SOLD FOR TAXES							7.92			7.92	Pd. Del.	Rec #	24885		1/30/53									
13	SOLD FOR TAXES							41.40			41.40	"	"	24885		"									
14	SOLD FOR TAXES							12.56			12.56	"	"	24885		"									
15																									
16								42.06			42.06	2nd Half Paid / 1st Half Paid	OCT 17 1952 / MAY 7 1952	5199		21.03		21.03						
17								8.80			8.80	2nd Half Paid / 1st Half Paid	OCT 27 1952 / MAY 1 1952	14109		4.40		4.40						
18								36.56			36.56	PAID IN FULL	MAY 31 1952	6563		36.56									
19								18.28			18.28	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	14955 / 6599		9.14		9.14							
20																									
								228.12			228.12					101.90		64.84				6.89			

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

Form 5CD SHAW-WALKER COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres)	(Units)	No. School District	Indicate Homestead Tax Yes or No	Indicate Agricultural Tax Yes or No	LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	RURAL Homestead Up to $4,000 20% (Dollars)	RURAL Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER Homestead Up to $4,000 25% (Dollars)	ALL OTHER Over $4,000 and Non-Homestead 40% (Dollars)	ALL OTHER MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	State of Minnesota		NE¼ of NE¼		16	140	30			Pen														
2	State of Minnesota		NW¼ of NE¼	Lot 1																				
3			SW¼ of NE¼																					
4	State of Minnesota		SE¼ of NE¼																					
5																								
6	State of Minnesota		NE¼ of NW¼																					
7	State of Minnesota		NW¼ of NW¼	Lot 3																				
8	State of Minnesota		SW¼ of NW¼	Lot 4																				
9			SE¼ of NW¼	Lot 2																				
10																								
11	Mike Bushay		NE¼ of SW¼					40		Pen														
12	Otto R. Mull		NW¼ of SW¼	Lot 5				39.75		"														
13	" "		SW¼ of SW¼	beginning at a point 33 rods East of SW cor. of SW¼				37		"														
14			SE¼ of SW¼					40		"														
15	David & Joyce Rideout		All that part of the S 627' of W¾ of SW¼ lying S of C&R					3		Pen														
16	Audrey Price		NE¼ of SE¼					40		"														
17	" "		NW¼ of SE¼					40		"														
18	" "		SW¼ of SE¼					40		"														
19	Lowell & Lillian Soins		SE¼ of SE¼					40		Pen														
20																								
								319.75																

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 221 Rate 24 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.19 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1												
2												2												
3												3												
4												4												
5												5												
6												6												
7												7												
8												8												
9												9												
10												10												
11		18					18.72	24		1896		11	PAID IN FULL	MAY 3 1 1952	6564		1896							
12		110					24.22	30		24.52		12	PAID IN FULL	MAY 3 1 1952			24.52							
13		91					20.04	26		20.30		13	PAID IN FULL	MAY 3 1 1952	6657		20.30							
14		101					22.24	28		22.52		14	PAID IN FULL	MAY 3 1 1952			22.52							
15		30	109				24.00			24.00		15	2nd Half, and	OCT 2 1 1952	7882			12.00						
16		30	40				8.80			8.80		16	PAID IN FULL	FEB 2 7 1952	6648		12.00							
17		30	70				15.42			15.42		17	PAID IN FULL	FEB 2 7 1952		1507	4492							
18		30	94				20.70			20.70		18	PAID IN FULL	FEB 2 7 1952										
19			69				15.20	20		15.40		19	PAID IN FULL	MAY 3 1 1952	6583		15.40							
20												20												
		# 313														1507	11.37	12.00						
		453																						
		766					169.34	1.28		170.62														

Form 5CD SALES-DATE SUPPLY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Lowon of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax by Yes or No	Indicate Agricultural Tax by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~Geo. E. Smedberg~~ Opal G. Smedberg		NE¼ of NE¼	17	144	30	40		Tenn	No													
2	~~Esther Rock Brennan~~ John + Grace Hathaway		NW¼ of NE¼				37	27															
3	Margaret Young		SW¼ of NE¼				31	95		Yes													
4	~~Geo. E. Smedberg~~ Opal G. Smedberg		SE¼ of NE¼				40																
5																							
6	~~Esther Rock Brennan~~ John + Grace Hathaway		NE¼ of NW¼				40	36		No													
7	Wm. Dreske		NW¼ of NW¼				40			Yes													
8	David L. + Muriel M. Peterson		SW¼ of NW¼				25	58															
9	Margaret Young		SE¼ of NW¼				31	12															
10																							
11	Roy J. Quick		NE¼ of SW¼				30	95															
12	David L. + Muriel M. Peterson		NW¼ of SW¼				22	13															
13	" "		SW¼ of SW¼				36	85															
14	Backus State Bank		SE¼ of SW¼				38	21															
15																							
16	Albert + Nina Boyce Snyder		NE¼ of SE¼				36	52															
17	Roy J. Quick		NW¼ of SE¼				39	15															
18	John + Grace Hathaway		SW¼ of SE¼				40																
19	" " "		SE¼ of SE¼				40																
20																							
							570	19															

Valuations by School Districts as Equalized by Department of Taxation

	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 20.9 Mills	Special Taxes	Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.
1	21 43					9 46			9 46
2	64					1 410	18		1 428
SOLD FOR TAXES	21 65					14 32			14 32
4	21 156					34 36			34 36
5									
6	126					29 96	38		30 34
SOLD FOR TAXES	21 37					8 14			8 14
8	21 28					6 16			6 16
SOLD FOR TAXES	21 175					38 54			38 54
10									
11	21 182					40 08			40 08
12	21 50					11 02			11 02
13	21 203					44 70			44 70
14	21 255					56 72			56 72
15						3			
16	21 156					34 36			34 36
17	21 51					11 24			11 24
18	21 319					70 26			70 26
19	21 24					5 28			5 28
20									
	7 1744								
	1944					47 70	56		428 26

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	~~Delinquent Tax~~ Tax Paid	OCT 29 1952 / MAY 27 1952	14137 / 6653		5 00		4 46						
2	PAID IN FULL	OCT 31 1952	14171				14 28	49					
SOLD FOR TAXES	~~Delinquent Tax~~	OCT 29 1952	14137								14 32		
4	Tax Paid	MAY 27 1952	6653		18 82		15 54						
5													
6	PAID IN FULL	OCT 31 1952	14171				30 34	106					
7	PAID IN FULL	DEC 20 1952	14999						8 14	60			
8	2nd Half Paid / 1st Half Paid	OCT 29 1952 / MAY 29 1952	14137 / 6154		3 08		3 08						
SOLD FOR TAXES											38 54		
10													
11											40 08	2 40	4409
12	2nd Half Paid / 1st Half Paid	OCT 29 1952 / MAY 29 1952	14137 / 6154		5 51		5 51						
13	2nd Half Paid / 1st Half Paid	OCT 29 1952 / MAY 29 1952	14137 / 6154		22 35		22 35						
14	2nd Half Paid / 1st Half Paid	OCT 1 1952 / MAY 28 1952	13766 / 6113		27 86		27 86						
15													
16											34 36	3 78	0
17											11 24	1 23	6
18	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	14171 / 6565		35 13		35 13						
19	~~Delinquent Tax~~ 1st Half Paid	OCT 31 1952 / MAY 31 1952	14171 / 6565		2 64		2 64						
20													
					120 39		161 19		8 14		138 94		

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

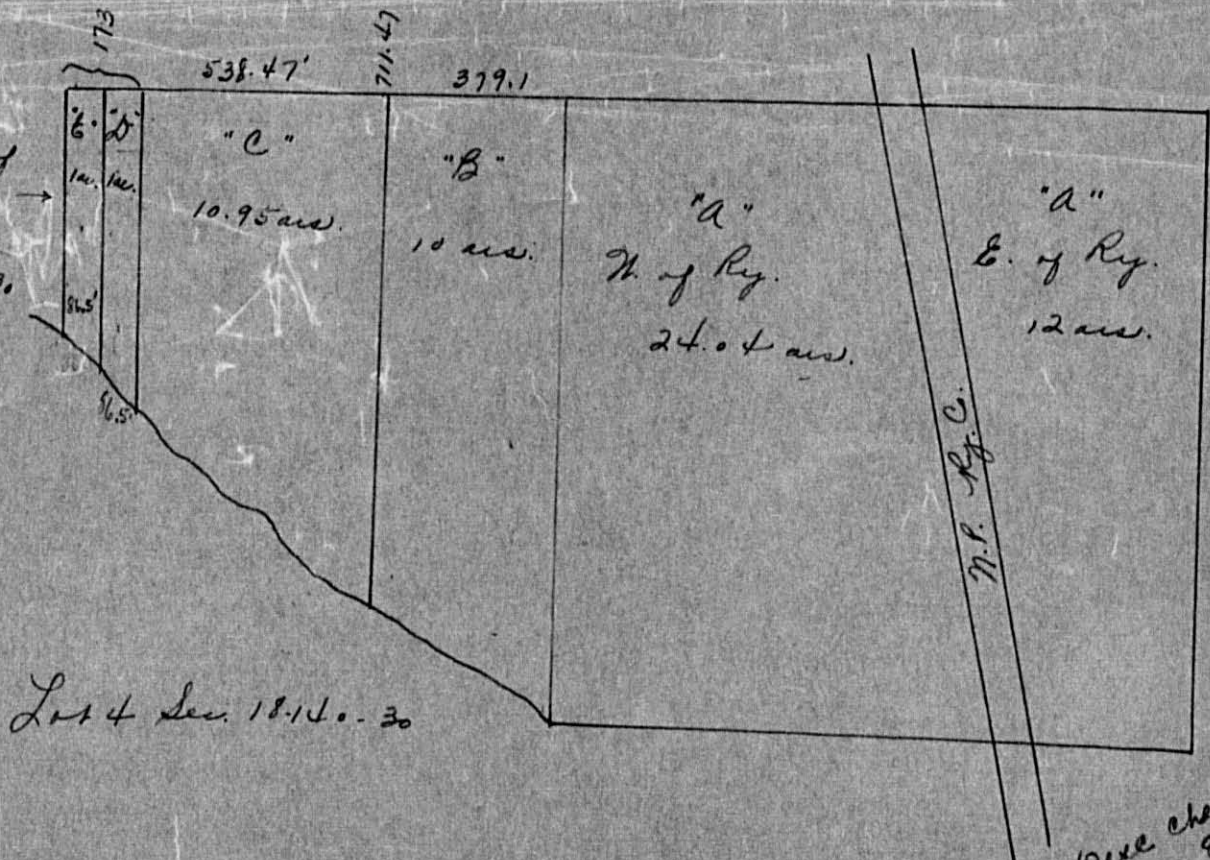
Form 5CD

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	Indicate Homestead Yes or No	Indicate Non-Homestead Yes or No	Indicate Non-Homestead Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	David L. + Merle Peterson		NE¼ of NE¼	18	46	30	40	46	Yes														
2	Geo. D. Miell		NW¼ of NE¼				40	50	"														
3	"		SW¼ of NE¼				40	28	"														
4	David L. + Muriel M. Peterson		SE¼ of NE¼				40	38	"														
5	~~Verl F. Anderson~~ Jerry + Bertha A. Oerfler		All E of Rly of West A in Lot 4				12		Yes	No													
6	~~Robert Raymond Anderson~~ Vernon + Thelma Garoette		NE¼ of NW¼ (per Tax Stmt) less Rly & lines				39	30	"	No													
7	Walter C. + Margaret J. Meiser		NW¼ of NW¼ Lot 2				23	74	"	Yes													
8	Herbert + Evelyn Leisy		SW¼ of NW¼ Lot 3				33	10	Yes	"													
9	" "		SE¼ of NW¼ less Rly				36	39	"	"													
10	E. R. Frost		Lots 2 + 3 of Sec. Tract D of Lot 4				1		"	"													
11	~~John E. Dwyer~~ Helena Koch		Tract E of Lot 4 (10.10 ac. of 40)				1		"	No													
12	Esther M. Prescott		NW¼ of SW¼ Tract A consd of Lt. 4				24	04	Yes	"													
13	Lenore Shelton		Lot 5 Sec. 18 acc. Sec. Sold				28	02	"	"													
14	Vernon + Thelma Garoette		SW¼ of SW¼ Start Place of NE¼ of NW¼ E of Rly				33		"	No													
15	D. Leisy		SE¼ of SW¼ Tract C of Lot 4				10	95	Yes	"													
16	David L. + Muriel M. Peterson		NE¼ of SW¼				40	42	"	"													
17	Alta Miell King		NW¼ of SW¼				40	35	"	"													
18	La Verne Nielsen		SW¼ of SW¼ less 5½ & 5½ to Thurell. less part E of Rly & 3½				21	30	"	"													
19	George H. Miell		SE¼ of SW¼				40	43	"	"													
20	E. R. + Effie B. Starkweather		Tract B of Lot 4				10		"	No													
	Daniel H. + Gloma A. Hacker		About 81 acres of the NE¼ of 22¼ Lake Rly.				81		"	"													
							534	47															

Cass County, Minnesota, for Taxes for the Year 1951.

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.29 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		21 39						8 14			8 14	✓ 2nd Half Paid ✓ 1st Half Paid	OCT 29 1952 MAY 2 8 1952	14417 6157		4 07 ✓		4 07 ✓						
2		21 50						11 68			11 68	✓ 2 PAID IN FULL	MAY 2 8 1952	6157		11 68 ✓								
3		21 44						9 70			9 70	✓ 3 PAID IN FULL	MAY 2 8 1952	6157		9 70 ✓								
4		21 39						8 14			8 14	✓ 2nd Half Paid ✓ 1st Half Paid	OCT 29 1952 MAY 2 8 1952	14417 6157		4 07 ✓		4 07 ✓						
5		21 116	62					37 88	18		38 06	✓ 5 PAID IN FULL	MAY 16 1952	5457		38 06 ✓								
6	SOLD FOR TAXES	58						12 78	6		12 94	✓ 6 PAID IN FULL	MAY 16 1952	5482		12 94 ✓								
7			20764 167					79 52	46		79 98	✓ 7		Del. Rec # 24877				1/15/53						
8	SOLD FOR TAXES	21 44						9 70			9 70	✓ 2nd Half Paid ✓ 1st Half Paid	OCT 30 1952 MAY 31 1952	13702		4 85 ✓		4 85 ✓						
9	SOLD FOR TAXES	21 46						10 14			10 14	✓ 2nd Half Paid ✓ 1st Half Paid	OCT 30 1952 MAY 31 1952	13702 6567		5 07 ✓		5 07 ✓						
10	SOLD FOR TAXES	21 32						4 84			4 84	✓ 1st Half Paid	MAY 31 1952			2 42 ✓						2 42		
11		56						7 92	10		8 02	✓ 11										7 02 & 8 02		
12		21 128						30 40			30 40	✓ 12 PAID IN FULL	MAY 8 1952	5884		30 40 ✓								
13		21 84						18 50			18 50	✓ 2nd Half Paid ✓ 1st Half Paid	OCT 14 1952 MAY 31 1952	13501 6567		9 25 ✓		9 25 ✓						
14		27						8 14	10		8 24	✓ 14		Del. Rec # 24879				1/15/53						
15	SOLD FOR TAXES	21 353						77 74			77 74	✓ 2nd Half Paid ✓ 1st Half Paid	OCT 31 1952 MAY 31 1952	13702 6567		38 87 ✓		38 87 ✓						
16		21 82						4 84			4 84	✓ 2nd Half Paid ✓ 1st Half Paid	OCT 29 1952 MAY 2 8 1952	14417 6157		2 42 ✓		2 42 ✓						
17		21 44						9 70			9 70	✓ 17 PAID IN FULL	MAY 2 8 1952	6157		9 70 ✓								
18	SOLD FOR TAXES	21 200						44 04			44 04	✓ 18										44 04		
19		21 344						53 74			53 74	✓ 19 PAID IN FULL	MAY 2 8 1952	6157		53 74 ✓								
20		215						62 76	80		63 56	✓ 2nd Half Paid ✓ 1st Half Paid	SEP 20 1952 MAY 31 1952	12666 6567		31 78 ✓		31 78						
		4						88	02 ✓		90 ✓	✓ PAID IN FULL	FEB 11 1952	378	90	26 903		10 038				17 270		
		4 11 78	11 764 167					79 952	182		51 300				90									
								48 168																



Lot 4 Sec. 18-14-30

Deed checked with map on 8-21-53 OK.

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

Form 5CD

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax w. No	Indicate Agricultural Tax w. No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Value Value	Assessed Valuations: Rural: Homestead Up to $1,000 20%	Rural: Over $1,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Jack D. & Julia B. Kottkhoff		10 acs of the S. boundary of Regal Park Extension in 19 & 20 T. 46 R. 31 Birch Lake Township, Cass Co. Minn. Lying E. of S.P. Ry. Co. R.W.	18	140	30	10		Yes	Yes													
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
	Minnesota Power & Light Co.		50' x 50' in S½ of S½				6			Yes													
6			NE¼ of NW¼																				
7			NW¼ of NW¼																				
8			SW¼ of NW¼																				
	Thor Nelson		1.134 of M. 330' lying E. of Hwy. of SE¼ of NW¼ 78.6 of NW¼				88			Yes		12	150	house added	162	54					54		
10																							
11			NE¼ of SW¼																				
	Howard K. & Eunice A. Perrault		That part of SW¼ of SE¼ lying NW¼ of SW¼ of Hwy. 371				6			Yes		30	1200	added	1230	246					246		
13			SW¼ of SW¼																				
14			SE¼ of SW¼																				
	Esther Prescott		Excess of Lot 5				3			Yes		20			20	4					4		
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							
							35.08																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 49 / 2 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1		21 177										2nd Half Paid	OCT 1 1 1952	17150											
		120										1st Half Paid	MAY 2 0 1952	5347		33.06 ✓		33.06 ✓							
2																									
3																									
4																									
5		460						10130	124		10258	2nd Half Paid	OCT 1 1 1952	17250											
												1st Half Paid	MAY 3 1 1952	7756		51.29 ✓		51.29 ✓							
6																									
7																									
8																									
9		54						1190	16		1206	2nd Half Paid	OCT 3 0 1952	14406				6.03 ✓							
												1st Half Paid	OCT 2 2 1952	7606				6.03 ✓		18					
10																									
11																									
12		21 246						5418			54 19	PAID IN FULL	APR 2 8 1952	4798		54.19 ✓									
13																									
14																									
15		21 4						88			88	PAID IN FULL	MAY 6 1952	5785		.88 ✓									
16																									
17																									
18																									
19																									
20																									
		21 447 624 1063						23410	172		235.82					139.41		96.41							

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Sch. School District	Indicate Homestead Tax as No	Indicate Agricultural Tax as No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20% (Dollars)	RURAL Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER Homestead Up to $4,000 25% (Dollars)	ALL OTHER Over $4,000 and Non-Homestead 40% (Dollars)	ALL OTHER MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1			NE¼ of NE¼	19	140	30		9	Yes													
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	Maud Corlett		1 ac. of SE¼ of SE¼				1		Yes													
11	Everett L. & Evangeline Lund		That part of S 150' of N 310' of E 300' of Lots 7 & 8 of SE¼ of SE¼				1															
12			NW¼ of SW¼																			
13			SW¼ of SW¼																			
14	James A. & Merle Mull		63 ac. of Lot 4 & SE¼ of SW¼ less 2 ac.				63															
15																						
16	John L. & Rose D. Lathrop		NE¼ of SE¼ (less 7½ A of NE¼ of NE¼ of SE¼)				30		Yes													
17	Archie E. & Marjorie K. Johnson		7½ A of NE¼ of NE¼ of SE¼				10		Yes													
18	Earl Crawn		NW¼ of SE¼ (less that part lying S of Hy. 371 & S of Lot #2)				37		"													
19			SW¼ of SE¼				40		"													
20	L. Verne L. Mee		All that part of SW¼ of SE¼ lying S of Hy. 371 & N of right of way line, 255 X 20'				3		Yes				8.01	Construction shack								
	Village of Hackensack		255 X 20 in NW Cor. of SW¼ SE¼				1.15															

Cass County, Minnesota, for Taxes for the Year 1951.

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 20% ..... Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10		9.33						5.06			5.06	10	PAID IN FULL	JAN 18 1952	307	5.06									
11		21.09						24.00			24.00	11	PAID IN FULL	FEB 1 4 1952	917	24.00									
12												12													
13												13													
14		21.44						53.74			53.74	14	PAID IN FULL	[illegible]	7963			53.74	1.07						
15												15													
16		4.61 / 1.02	Abale	#5659				13.44 / 22.46	.28		13.44 / 22.74	16	PAID IN FULL	JUL 30 1952	8075			13.44						9.30 Abated
17		4.00 / .88	Abale	#5360				6.66 / 4.07			6.66 / 4.07	17	PAID IN FULL	AUG 21 1952	5412			6.66						27.68 Abated
18		21.16						32.16			32.16	18	1st Half Paid	MAY 31 1952	6567		16.08					16.08	17.68		
19		2.22						4.84			4.84	19	1st Half Paid / 2nd Half Paid	MAY 31 1952 / MAY 31 1952	7034		2.42					2.42	2.66		
20		2.13 / 14.96 / .08 / 13.41						62.32	.78		63.10	20	1st Half Paid	MAY 31 1952	7104		31.55					31.55			
								295.32	1.06		296.38					29.06	50.05	164.79				1.05			

Form SCD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicates Homestead Tax or No	Indicates Agricultural Tax or No	True and Full Valuations: Land Exclusive of Buildings and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Charles I. & Irene B. Dwyer		NE¼ of NE¼	20	140	30	40		1	No	No												
2	Solomon Dillenger		NW¼ of NE¼ (less E 207' of N 207')				40			Yes													
3	" "		SW¼ of NE¼				40			"													
4	State of Minnesota		SE¼ of NE¼																				
5	Charles I. & Irene B. Dwyer		E 207' of N 207' of NW¼ of NE¼								No												
6	John R. & Norma Blount		NE¼ of NW¼				40				Yes												
7	" "		NW¼ of NW¼				40				"												
8	Achre O. & Inga Elchon		SW¼ of NW¼				40				"												
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	Village of Backwater		N ½ of NW¼ of SW¼				Exempt																
13	Earl N. & Lucy D. Farmer		SW¼ of SW¼				40				No												
14	" "		SE¼ of SW¼ Lot 2				37.75				"												
15	Achre O. & Inga Elchon		N ½ of NW¼ of SW¼				20				"												
16	State of Minnesota		NE¼ of SE¼																				
17	State of Minnesota		NW¼ of SE¼																				
18	~~State of Minnesota~~ Arnold L. & Lorraine Anderson		SW¼ of SE¼ Lot 1				34.99					120		120		40			40				
19	State of Minnesota		SE¼ of SE¼																				
20																							
							380.74																

Cass County, Minnesota, for Taxes for the Year 1951.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 19 2 ..... Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		78						1586	20		1606	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 30 1952	14100 / 6163		803		803						
2		2 152						3370			3370	Balance Paid / Part Paid	OCT 31 1952 / MAY 31 1952	14147 / 6572		2148		2148						
3		2 27						814			814	Balance Paid / Part Paid	OCT 31 1952 / MAY 31 1952	14147		200		200						
4												2nd Half Paid	OCT 31 1952	14100										
5		111						2444	30		2474	1st Half Paid	MAY 30 1952	6163		1237		1237						
6		2 1430						2862			2862	2nd Half Paid / 1st Half Paid	OCT 29 1952 / MAY 31 1952	13732 / 6570		1431		1431						
7		2 385						770			770	2nd Half Paid / 1st Half Paid	OCT 29 1952 / MAY 31 1952	13732		385		385						
8		2 37						814			814	PAID IN FULL	MAY 31 1952	6570		814								
9																								
10																								
11																								
12																								
13		110						2422	30		2452	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	14100 / 6257		1226		1226						
14		62						1366	18		1384	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952			692		692						
15		2 22						484			484	PAID IN FULL	MAY 31 1952	6570		484								
16																								
17																								
18		40						880	12		892												892 of 981	
19																								
20																								
		# 474 / 395 / 879						17812	110		17922					9356		7774					892	

Form SCD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)	Remarks
1	Jake, Jean + Rock F. Nemec		NE¼ of NE¼ Lot 1	21	140	30	13		Pom	Yes														
2	State of Minnesota		NW¼ of NE¼ Lot 2																					
3	Tom Harvey, Dor Hardy + Robert Hunter Thomson		SW¼ of NE¼ Lot 3				28.40		Pom	No														
4			SE¼ of NE¼																					
5																								
6	David M. + Joyce Rideout		NE¼ of NW¼				40		"															
7	John + Grace Hackney		NW¼ of NW¼				40		Pom															
8	Marguerite Richardson + Judge Lessen		SW¼ of NW¼				40		"															
9	~~Isabelle Lockhart + Joe O. Thomas~~ ~~August + Grace Nemec~~		SE¼ of NW¼ Lot 1				30.50		Pom	No														
10	Carl G. + Clara Leglund		upper half of Lot 5				1																	
11			NE¼ of SW¼																					
12	Marguerite Richardson		W½ of NW¼ of SW¼ and W½ of Lot 6				12.50		Pom															
13	~~Mary M. Olson~~ Frank + Olga C. Luken		SW¼ of SW¼ Lot 7				28.25		Pom	No														
14			SE¼ of SW¼																					
15	Marguerite Richardson		E½ of Lot 6				12.50		Pom															
16	Homer + Ola Clouskey		NE¼ of SE¼ Lot 4 Acres 5.9 ac.				5.90		Pom	No														
17	Edwin Grant Linville + Thelma Joan Linville H/W		NW¼ of SE¼ Lot 4				10.40																	
18	George Francis Linville		SW¼ of SE¼																					
19			SE¼ of SE¼																					
20																								
							255.05																	

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead $ cts.	State-Tax-on-Non-Homestead $ cts.	State Tax on Non-Homestead Special Taxes 79.1% $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1952 $ cts.	June Settlement 1952 $ cts.	Penalty $ cts.	November Settlement 1952 $ cts.	Penalty $ cts.	Collections to First Monday in January 1953 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1953 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
SOLD FOR TAXES 1			N 107 R3					45.64	24	45.88	1												1.58	
2											2													
3		1.77						38.98	50	39.48	3	PAID IN FULL	MAY 31 1952	6573		39.48								
4											4													
5											5													
6		.60						13.22	16	13.38	6	2nd Half Paid / 1st Half Paid	OCT 24 1952 / 1952	13845 / 6658		6.69		6.69						
7		N .58						12.78		12.78	7	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	14171 / 6568		6.39		6.39						
8	SOLD FOR TAXES	N .62						13.66		13.66	8												13.66	
9			N 178 50					59.58	14	59.72	9	PAID IN FULL	JAN 14 1952	38	59.72									
10											10													
11											11													
12	SOLD FOR TAXES	N .80						39.64		39.64	12												39.64	
13		.88						19.38	24	19.62	13	PAID IN FULL	MAY 24 1952	6319		19.62								
14											14													
15	SOLD FOR TAXES	N .13						2.86		2.86	15												2.86	
16		.21						48.02	60	48.62	16	2nd Half Paid / 1st Half Paid	FEB 11 1952 / JAN 1 1952	375 / 302	24.31 / 24.31									
17											17													
18											18													
19											19													
20											20													
		N 5.13 / 7.43 / 8.56	N 365.- 6.18 / 1.35.- 6.76 / 437.- 12.94					108.22 / 188.84	188	297.64					108.37	72.18		13.08					122.64	

Form 5CD BILLES-BATE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Bemidji of Pleasant Lake,

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Ind. cate Homestead Tax or No	No. School District	Ind. cate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Harold + Hazel Lyck		NE¼ of NE¼ Lot 1	22	146	31	36.25	Yes		Yes												
2	Harold + Emma Cole		NW¼ of NE¼				40	"														
3	" "		SW¼ of NE¼ Lot 2				39.65	"														
4			SE¼ of NE¼																			
5	Paul Koch		13 acre of Lot 8				13.50	No														
6	Jake Jim + Ruth M. Nerme		NE¼ of NW¼				40	Yes														
7	" "		NW¼ of NW¼ Lot 10				39.95	"														
8	Arthur W. + Amelia E. Hewett		SW¼ of NW¼ Lot 9				34.35	No														
9	Jake Jim + Ruth M. Nerme		SE¼ of NW¼				40	Yes														
10	Paul Koch		N 400' of Lot 7				12	"														
11	Frederick Brown		Lot 7 lies S of 400' NE¼ of SW¼				37.80	No														
12	" "		Lot 8 lies 15 acre NW¼ of SW¼				2	"														
13			SW¼ of SW¼																			
14	Clarence C. Langeson		SE¼ of SW¼ Lot 6				38.75	Yes														
15																						
16	D. R. Zaffke		NE¼ of SE¼ Lot 5				50.50	"														
17	" "		NW¼ of SE¼ Lot 3				37.50	"														
18			SW¼ of SE¼ Lot 4				25.00	"														
19	Martin J. + Elizabeth Johnson		1.5 acre of Lot 8 SE¼ of SE¼				1.50	No														
20																						
							494.55															

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 2.99 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		21.84						40.52			40.52	2nd Half Paid 1st Half Paid	OCT 3 1 1952 MAY 3 1 1952	14465 6599		20.26		20.26						
2		21.36						29.96			29.96	2nd Half Paid 1st Half Paid	OCT 3 1 1952 MAY 2 4 1952	13144 6316		14.98		14.98						
3		21.53						11.68			11.68	2nd Half Paid 1st Half Paid	OCT 3 1 1952 MAY 2 4 1952	13144 6316		5.84		5.84						
4																								
5		63						13.88	18		14.06	PAID IN FULL	MAY 1 9 1952	5733		14.06								
6	SOLD FOR TAXES	21.39						8.14			8.14											8.14		
7	SOLD FOR TAXES	21.39						8.14			8.14											8.14		
8		64						14.10	18		14.28	PAID IN FULL	MAY 3 1 1952	6574		14.28								
9	SOLD FOR TAXES	21.48						9.46			9.46											9.46		
10		21.13						24.88			24.88	PAID IN FULL	MAY 1 9 1952	5733		24.88								
11		22						15.86	20		16.06	1st Half Paid	MAY 3 1 "	6592		8.03						8.03	8.83	
12		21.37						52.20	66		52.86	1st Half Paid	MAY 3 1 1952			26.43						26.43	29.07	
13																								
14		21.77						21.36			21.36	2nd Half Paid 1st Half Paid	AUG 2 3 1952 MAY 3 1 1952	0716 6587		10.68		10.68						
15																								
16		21.84						11.90			11.90	2nd Half Paid 1st Half Paid	OCT 3 0 1952 MAY 3 1 1952	14763 7524		5.95		5.95						
17		21.47						10.36			10.36	2nd Half Paid 1st Half Paid	OCT 3 0 1952 MAY 3 1 1952	14763 7524		5.18		5.18						
18		21.76						41.84			41.84	2nd Half Paid 1st Half Paid	OCT 3 0 1952 MAY 3 1 1952	14763 7524		20.92		20.92						
19		55						12.28	16		12.28	PAID IN FULL	MAY 2 2 1952	5898		12.28								
20																								
		H 991 441 1432						374.40	1.38		375.78					183.77		83.81				60.22		

Form 5CD BILLS-BATES COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Sand of Leech Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Eugene Kahl		NE¼ of NE¼	22	140	30	40	Eagle														
2	Gerald N. Sjycken		NW¼ of NE¼				40															
	State of Minnesota																					
3			SW¼ of NE¼																			
4	Eugene Kahl		SE¼ of NE¼				40															
5																						
6	Gerald N. Sjycken		NE¼ of NW¼				40															
7			NW¼ of NW¼ Lot 1				37.75															
8			SW¼ of NW¼ Lot 2																			
9	August John Magee		SE¼ of NW¼				40		Yes													
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	Merville Land Company		NW¼ of SW¼				40															
13	" " "		SW¼ of SW¼				40															
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	Eugene Kahl		NE¼ of SE¼				40		Yes													
17	State of Minnesota		NW¼ of SE¼																			
18	State of Minnesota		SW¼ of SE¼																			
19	Eugene Kahl		SE¼ of SE¼				39															
20	State of Minnesota		Commencing at the SE corner of SE¼ of SE¼																			
							396.75															

Lake Shore: Leech Lake; Kaarmey Heights; Ogema Point

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	SOLD FOR TAXES	21.54						11.90			11.90	1	PAID IN FULL	DEC 30 1952	14901										
2		21.41						9.02			9.02	2	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	14465 / 6899		4.51		4.51		11.90	1.95			
3												3													
4	SOLD FOR TAXES	20.40						8.80			8.80	4	PAID IN FULL	DEC 30 1952	14901						8.80	.70			
5												5													
6		21.41						9.02			9.02	6	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	14465 / 6899		4.51		4.51						
7		21.47						10.36			10.36	7	2nd Half Paid / 1st Half Paid	OCT 31 1952 / MAY 31 1952	14465 / 6899		5.18		5.18						
8												8													
9		66						14.54	18		14.72	9	PAID IN FULL	MAY 31 1952	9576		14.72								
10												10													
11												11													
12	SOLD FOR TAXES	66						14.54	18		14.72	12											14.72		
13	SOLD FOR TAXES	66						14.54	18		14.72	13											14.72		
14												14													
15												15													
16	SOLD FOR TAXES	21.62						13.66			13.66	16	PAID IN FULL	DEC 30 1952	14901						13.66	1.97			
17												17													
18												18													
19	SOLD FOR TAXES	21.74						16.30			16.30	19	PAID IN FULL	DEC 30 1952	14901						16.30	1.30			
20												20													
		# 357 / 194 / 551						177.68	54		173.77						88.92		17.80		50.66		32.44		

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

Form 5CD (Revised 1949)

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Clarence H. + Eva C. Darney			NE¼ of NE¼	24	142	36	40		Eva	No													
2	Dolores + Gus A. Wolomberg			NW¼ of NE¼				40		Gus														
3	" "			SW¼ of NE¼				40			"													
4	Clarence H. + Eva C. Darney			SE¼ of NE¼				40			No													
5																								
6	Geo. H. Duncan			NE¼ of NW¼				40			"													
7	Eugene Kabl			NW¼ of NW¼				40			Yes													
8	"			SW¼ of NW¼				40			"													
9	Dolores Harriet Wolomberg			SE¼ of NW¼				40			"			1800	Home table									
10																								
11	" " "			NE¼ of SW¼				40			"													
12	Eugene Kabl			NW¼ of SW¼				40			"													
13	" "			SW¼ of SW¼				40			"													
14	Dolores Harriet Wolomberg			SE¼ of SW¼				40			"													
15																								
16	Clarence H. + Eva C. Darney			NE¼ of SE¼				40			"													
17	Dolores + Gus A. Wolomberg			NW¼ of SE¼				40			"													
18	Dolores Harriet Wolomberg			SW¼ of SE¼ less 5 ac				35			"													
19	Frank Edward Brown			SE¼ of SE¼				40			"													
20																								
								639																

Cass County, Minnesota, for Taxes for the Year 1951.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		66						14 54	18		14 72	PAID IN FULL	OCT 31 1952	15189				14 72	52					
2		21 44						9 70			9 70	Balance Paid / Part Paid	OCT 30 1952 / MAY 31 1952	6575		9 47								
3		21 44						9 70			9 70	Balance Paid / Part Paid	OCT 30 1952 / MAY 31 1952	14174				9 70						
4		74						16 30	20		16 50	PAID IN FULL	OCT 31 1952	15189				16 50	58					
5																								
6		66						14 54	18		14 72	PAID IN FULL	April 8 1952	3153		51 99	Refund W. # 77632			37 26		4 20 52	Overpaid $37.26	
7	SOLD FOR TAXES	21 45						9 92			9 92	PAID IN FULL	DEC 30 1957	14701						9 92	148			
8	SOLD FOR TAXES	21 39						8 58			8 58	PAID IN FULL	DEC 30 1957							8 58				
9		21 354						79 06			79 06	Balance Paid / Part Paid	OCT 30 1952 / MAY 31 1952	14174 / 6575		39 29		39 77						
10																								
11		21 42						9 24			9 24	Balance Paid / Part Paid	OCT 30 1952 / MAY 31 1952	14174 / 6575		4 39		9 85						
12	SOLD FOR TAXES	4 225	Able #5123					49 56 / 6 50			49 56 / 6 50	PAID IN FULL	DEC 30 1957	14701						49 56 / 6 50	546			16.94 Able
13		21 84						18 50			18 50	PAID IN FULL	DEC 30 1957							18 50				
14		21 42						9 24			9 24	Balance Paid / Part Paid	OCT 30 1952 / MAY 31 1952	14174 / 6575		4 39		9 85						
15																								
16		21 42						9 24			9 24	PAID IN FULL	OCT 31 1952	15189				9 24	52					
17		21 53						11 68			11 68	Balance Paid / Part Paid	OCT 30 1952 / MAY 31 1952	6575		9 46		9 92						
18		21 35						7 70			7 70	Balance Paid / Part Paid	OCT 30 1952 / MAY 31 1952	14174										
19		21 208						44 48			44 48	PAID IN FULL	MAY 27 1952	6628		44 48								
20		H 1880 / 15 79																						
								338 92	56		339 48					163 46		109 78		86 50				

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

Form 8CD SHALL-DAVIS COMPANY, MINNEAPOLIS

	In whose name assessed	To whom transferred		Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Tom N. & Bernice A. Kesler			NE¼ of NE¼	25	140	30	40		Tryfel														
2	" "			NW¼ of NE¼				40		"														
3	Laurence Johnson			SW¼ of NE¼				40		Na														
4	" "			SE¼ of NE¼				40		"														
5																								
6	Irene Ellen & Kenneth William Thing			NE¼ of NW¼				40		Tyfel														
7	" " "			NW¼ of NW¼				40		"														
8	" " "			SW¼ of NW¼				40		"														
9	" " "			SE¼ of NW¼				40		"														
10																								
11	State of Minnesota			NE¼ of SW¼																				
12	State of Minnesota			NW¼ of SW¼																				
13	State of Minnesota			SW¼ of SW¼																				
14	State of Minnesota			SE¼ of SW¼																				
15																								
16	State of Minnesota			NE¼ of SE¼																				
17	State of Minnesota			NW¼ of SE¼																				
18	State of Minnesota			SW¼ of SE¼																				
19	State of Minnesota			SE¼ of SE¼																				
20																								
								320																

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

	Sold for Taxes	Validations by School Districts (Dollars)	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		21.28	29.08			29.08	✓	2nd Half Paid	OCT 31 1952											
							✓	1st Half Paid	MAY 31 1952	6576		13.54 ✓		13.54 ✓						
2		21.44	9.70			9.70	✓	2nd Half Paid	OCT 31 1952	7444				4.85 ✓						
								1st Half Paid	MAY 31 1952			4.85 ✓								
SOLD FOR TAXES		.68	13.66	18		13.84	3											13.84		
SOLD FOR TAXES		.70	16.08	20		16.28	4											16.28		
5							5													
6		21.55	7.70			7.70	✓ 6											7.70		
7		21.16	25.98			25.98	✓ 7											25.98		
8		21.26	57.22			57.22	✓ 8												57.22	G. 629
9		21.55	7.70			7.70	✓ 9												7.70	G. 847
10							10													
11							11													
12							12													
13							13													
14							14													
15							15													
16							16													
17							17													
18							18													
19							19													
20							20													
		H 3.87																		
		.68																		
		5.16	113.62	38		114.00						1.839		1.839				77.82		

Form SCD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax or No.	Indicate Agricultural Tax or No.	True and Full Valuations: Land Exclusive of Structures Used for Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	W. D. Merritt		NE¼ of NE¼ (Part N 47.45' of P 47.45' of P 47.45')	26	146	32	36		Some													
2	Lee Norwood		NW¼ of NE¼				40		Yes													
3	" "		SW¼ of NE¼				40		"													
4	Ed & P. Staede		SE¼ of NE¼				40		No													
5	Cass County		N 47.45' of N 47.45' of 28.4 of 28.4 (Farm)						Exempt													
6	Art Lesberg		NE¼ of NW¼				40		Yes													
7	Nauflus Land Company		NW¼ of NW¼				40		No													
8	State of Minnesota		SW¼ of NW¼																			
9	State of Minnesota		SE¼ of NW¼																			
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	State of Minnesota		NW¼ of SW¼																			
13	State of Minnesota		SW¼ of SW¼																			
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	Ed & P. Staede		NE¼ of SE¼				40		No													
17	Nauflus Land Company		NW¼ of SE¼				40		"													
18	" "		SW¼ of SE¼				40		"													
19	Ed & P. Staede		SE¼ of SE¼				40		"													
20																						
							396															

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 3 Rate 2 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 279 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES	65						1212	16		1228	1											1228		
2	SOLD FOR TAXES	2147						3238			3238	2											3238		
3	SOLD FOR TAXES	2183						1828			1828	3											1828		
4	SOLD FOR TAXES	81						1784	22		1806	4											1806		
5												5													
6	SOLD FOR TAXES	2144						978			978	6											978		
7	SOLD FOR TAXES	74						1630	20		1650	7											1650		
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16	SOLD FOR TAXES	81						1784	22		1806	16											1806		
17		74						1630	20		1650	17	PAID IN FULL	MAY 31 1952	8673		1650								
18		74						1630	20		1650	18	PAID IN FULL	MAY 31 1952			1650								
19	SOLD FOR TAXES	81						1784	22		1806	19											1806		
20												20													
		H 374 / 5 / 784						17490	142		17632						33 —						14332		

Form 5CD

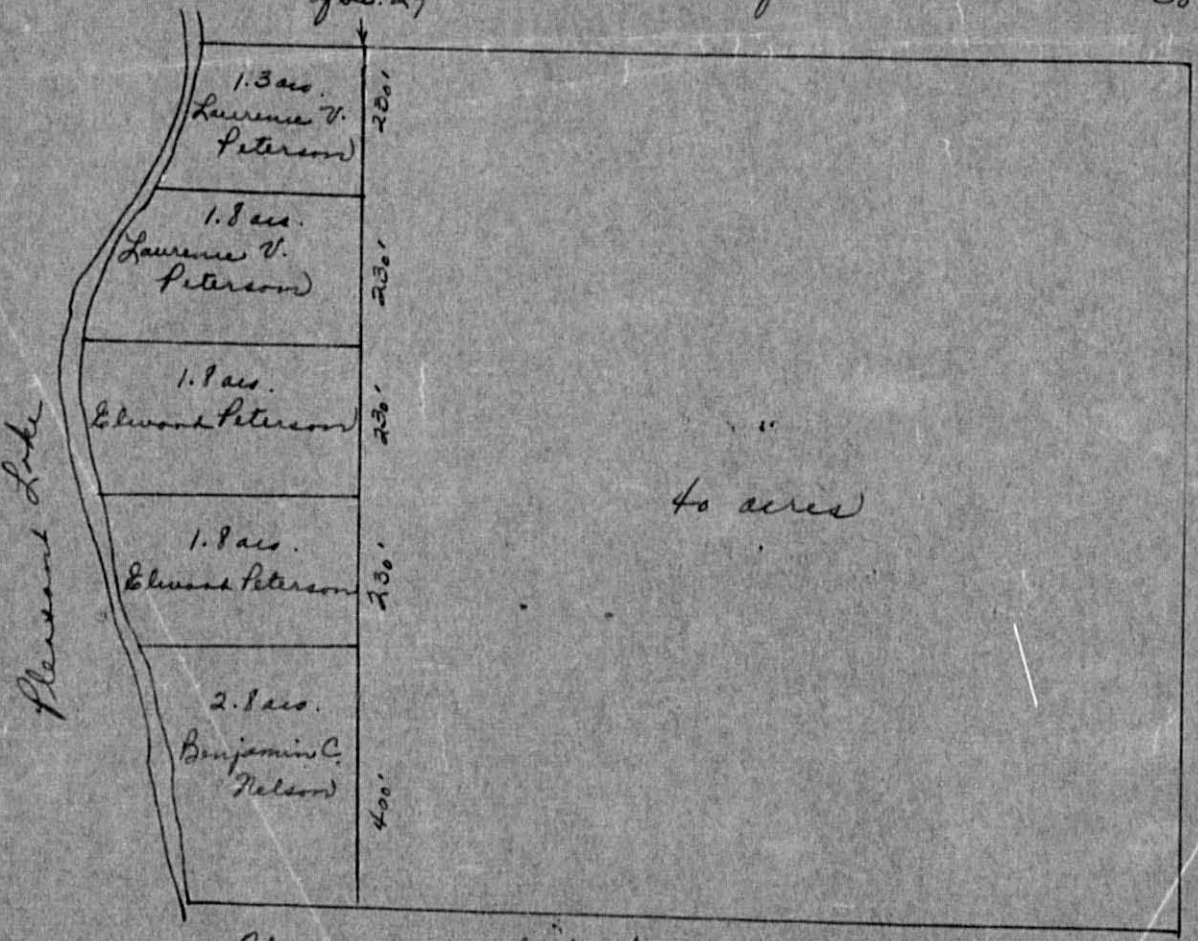
Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres)	(100ths)	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value of Property as Review by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Arthur D. & Zenie Dercher		NE¼ of NE¼	27	140	30	40		Gr	Yes													
2	"Esther D. & Orville L. Woodruff		NW¼ of NE¼ Lot 2				39.65		"														
3	~~Lowell Gordon~~		Bdy Lot 3 & of Lake Line																				
4			SW¼ of NE¼				20		"														
5	Arthur D. & Zenie Dercher		W½ of SW¼ of NE¼				20		"														
6	~~Lowell Gordon~~ Esther D. & Orville L. Woodruff		S½ of SE¼ of NE¼				20		"														
7	Clarence Lundgreen		Lot 1 less 4 Ac. Acres.						Gr	Yes													
8	Laurence Vinton Peterson		NE¼ of NW¼				18.50			No													
9			N 200' of Lot 4 beyond of Hwy																				
10			NW¼ of NW¼ Hwy line				1.30			No													
11	Jack L. & Lorna E. Cole		SW¼ of NW¼				5.50			No													
12			4 rds x 2 rods of Lot 1																				
13	Edward Peterson		S 200' of N 660' of Lot 4 beyond																				
14			N½ of SW¼ of NW¼ Hwy line				2.50			No													
15	Arthur D. & Zenie Dercher		N½ of Lot 3				16			Yes													
16			West Lot 3 Between R. & Lake Line																				
17	Rose & Wallace Demming		NE¼ of SW¼ less 1 Ac.				1			No													
18	Melvina Dahlgren	Barry D. & Laura E. Cox	Bdy Lot 3																				
19			NW¼ of SW¼ Lot 3				3			No													
20			SW¼ of SW¼																				
21	Barry D. & Laura E. Cox		SW¼ of SW¼ Lot 5				22.25			Yes													
22	Laurence Vinton Peterson		S 230' of N 460' of Lot 4 beyond							No			141	Other									
23			N of Hwy Hwy line				1.80			No													
24	C. L. Dudley		NW¼ of SW¼				40																
25			NW¼ of SW¼																				
26	Alice Rose & Edward C. Perry		SW¼ of SW¼				28			Yes													
27	C. L. Dudley & Harold Kay		SW¼ of SW¼				40			No													
28																							
							319.00																

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 20 ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		21.64						14.10			14.10	1	PAID IN FULL	MAY 31 1952	6577		14.10								
2		21.55						11.68			11.68	2	PAID IN FULL	MAY 31 1952			11.68								
3		21.76						21.14			21.14	3	PAID IN FULL	MAY 31 1952	6413		21.14								
4		8.37						8.14			8.14	4	PAID IN FULL	MAY 31 1952	6577		8.14								
5		7.01						6.82			6.82	5	PAID IN FULL	MAY 31 1952	6413		6.82								
6			21 579 643					293.56	1.80		295.36	6	2nd Half Paid	AUG 30 1952	10776		147.68		147.68						
													1st Half Paid	MAY 31 1952	6577										
7		2.34						5.8	.06		5.34	7	2nd Half Paid	OCT 31 1952	14958				2.67						
													1st Half Paid	MAY 31 1952	6578										
8	SOLD FOR TAXES	21.100						47.12	2.4		47.36	8	1st Half Paid	JUL 11 1952	7942				23.68	.35			23.68		
9	SOLD FOR TAXES	.36						.72	.10		.82	9											.82		
10		21.157						34.58			34.58	10	PAID IN FULL	MAY 31 1952	6577		34.58								
11		21.89						19.60			19.60	11	Balance Paid	AUG 22 1952	10775				7.50						
													Balance Paid	MAY 31 1952	6579		10.10								
12		.12						2.64	.04		2.68	12	PAID IN FULL	MAY 22 1952	5391		2.67								
13												13													
14		21 331						83.24	.14		83.38	14	2nd Half Paid	OCT 1 1952	14957				41.69				41.69		
													1st Half Paid	MAY 31 1952	6578										
15	SOLD FOR TAXES	1.303						66.72	.84		67.56	15	2nd Half Paid	OCT 1 1952	14958				33.78				33.78		
													1st Half Paid	MAY 31 1952	6578										
16		.14						16.30	.20		16.50	16											16.50		
17												17													
18		21.76						21.14			21.14	18	PAID IN FULL	JUL 10 1952	8249		21.14		21.14	.33					
19	SOLD FOR TAXES	.66						14.57	.18		14.75	19											14.75		
20												20													
		21 1384		578 = 1062																					
		146		644 = 1189																					
		1730		1222 = 2251				893.56									335.06		290.14				62.92		
								580.96	3.60		678.12														

Sketch of Lot 4 Sec. 27-140-30



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

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax w or No	Indicate Agricultural Tax w or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
			S½ exc of S½N½ of S½																				
	Erna Kaup		NE¼ of NE¼	27	142	30	12		Jen	Yes													
			NW¼ of NE¼																				
			SW¼ of NE¼																				
			SE¼ of NE¼																				
	Elwood Peterson		S 230' of N 924' of East 1/2 lying E of Red Lake River				1	86		No													
			NE¼ of NW¼																				
			NW¼ of NW¼																				
			SW¼ of NW¼																				
			SE¼ of NW¼																				
	Frederick J. & Marilyn C. Hartford		S 460' of West 1/2 of East 1/2 lying E of Red Lake River & East of Red Lake River				40	86		Yes													
			NE¼ of SW¼																				
			NW¼ of SW¼																				
			SW¼ of SW¼																				
			SE¼ of SW¼																				
			NE¼ of SE¼																				
			NW¼ of SE¼																				
			SW¼ of SE¼																				
			SE¼ of SE¼																				
							56	60															

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

	SOLD FOR TAXES	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 10 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1951 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1		8 72						20 26			20 26	1st Half Paid 2nd Half Paid SEP 12 1952	FEB 11 1952	12593 267	10 13			10 13						
2																								
3																								
4																								
5	SOLD FOR TAXES	86						79 92	10		80 22												802	
6																								
7																								
8																								
9																								
10		21 15						47 34			47 34	2nd Half Paid AUG 8 1952 1st Half Paid MAY 22 1952		2167 3390		23 67		23 67					
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		14 50 3 43						75 52	10		75 62				10 13	23 67		33 80					802	

Assessment Roll and Tax List of Real Property in the Inwood of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

Form 5CD (REAL ESTATE ASSESSOR, MINNESOTA)

	IN WHOM NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicates Homestead Tax Paid Yes or No	Indicates Agricultural Land Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1			NE¼ of NE¼	31	140	30	40															
2			NW¼ of NE¼																			
3	I. D. Eschus		S. 350' of Lot 5 SW¼ of NE¼				2		No													
4	W. C. Arthur & Martha M. Kahn Tr. for		Lots 3 & 4 less Arthur's Point & less SE¼ of NE¼ S. 350'				11.25		"													
5																						
6	The Salvation Army		NE¼ of NW¼ Lot 1				Exempt															
7	State of Minnesota		NW¼ of NW¼																			
8	State of Minnesota		SW¼ of NW¼																			
9	W. A. Lindford		W½ of Lot 2 SE¼ of NW¼				19.28		"													
10	Hurvel Woodruff		E½ of Lot 2				19.27		Yes													
11	David Clifford Arthur & Martha M. Kahn Tr. for		NE¼ of SW¼				40		No													
12	Louis E. & Violet Bromkofer		NW¼ of SW¼				40		"													
13	Preston D. & Geraldine E. Wilson		SW¼ of SW¼				40		"													
14	David Clifford Arthur & Martha M. Kahn Tr. for		SE¼ of SW¼ Lot 6				39.50		"													
15																						
16			NE¼ of SE¼																			
17			NW¼ of SE¼ Lots 1 & 2 less 1 Acre																			
18	David Clifford Arthur & Martha M. Kahn Tr. for		SW¼ of SE¼ 1 Acre of Lot 5				39.5		"													
19	Nat & Sophie Neusteter		SE¼ of SE¼				1.55		"													
20	Howard A. Chapin, Jr. & Blanche M. Chapin		N. 3 acs of Lot 5				11.30		"													
							336.55															

Cass County, Minnesota, for Taxes for the Year 1951. 30

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3			198					4360	56		4416	3	PAID IN FULL	MAY 22 1952	5392		4416 ✓								
4			242					5330	68		5398	4	PAID IN FULL	FEB 13 1952	398	5398 ✓									
5												5													
6												6													
7												7													
8												8													
9	SOLD FOR TAXES		110					2422	30		2452	9	1st Half Paid	MAY 6 1952	6213								24.52		
10			41					902	12		914	10	2nd Half Paid	OCT 13 1952	13270		457 ✓		457 ✓						
11			205					4514	58		4572	11	PAID IN FULL	FEB 13 1952	398	4572 ✓									
12	SOLD FOR TAXES		110					2422	30		2452	12											24.52		
13	SOLD FOR TAXES		110					2422	30		2452	13											24.52		2697
14			205					4514	58		4572	14	PAID IN FULL	FEB 13 1952	398	4572 ✓									
15												15													
16												16													
17												17													
18			22					484	06		490	18	PAID IN FULL	FEB 13 1952	398	490 ✓									
19			317					6982	88		7070	19	PAID IN FULL	APR 29 1952	4113		7070 ✓								
20			521					11474	146		11620	20	2nd Half Paid 1st Half Paid	MAY 31 1952 MAY 31 1952	14775 6680		5810 ✓				5810 ✓				
		#	41 2440														17797		457		5810		73.56		
			2081					45846	570		~~46416~~ 46396					15[illegible]									

Form 8CD

Assessment Roll and Tax List of Real Property in the Town of Lincoln Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Non-Homestead Tax or Re	Indicate Non-Homestead Tax or Re	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Herman W. & Lulu E. Meyers	Bert Foster	NE¼ of NE¼	29	146	32	40		Pay	Equal													
2	" " "		NW¼ of NE¼ Lot 1				33.75			"													
3	Edw. J. Knutson		S. 34 rds. of Lot 2 SW¼ of NE¼				34			Pa													
4	State of Minnesota		SE¼ of NE¼																				
5	Herman W. & Lulu E. Meyers	Bert Foster	N. 11½ rds. of Lot 2				11.50			Equal													
6			NE¼ of NW¼ Lot 10 less part S. of Big River																				
7	Earl N. & Lucy D. Turner		NW¼ of NW¼ Big River				5.25			Pa													
8	John C. & Laura Kearns		SW¼ of NW¼ Lot 9				22.50			"													
9			SE¼ of NW¼ Short part of Lot 10 lying S. of Big River				1.00			"													
10	~~Edw. J. Knutson~~ Carl O. Falk		NE¼ of SW¼ Lot 7				39			"													
11	John C. & Laura Kearns		NW¼ of SW¼ Lot 8				35.75			"													
12	A. R. & Mattie Allen Dietzmacher		SW¼ of SW¼ less 8.3 ac. Hwy				3.67			Equal													
13	State of Minnesota		SE¼ of SW¼																				
14																							
15	State of Minnesota		NE¼ of SE¼ Lot 4																				
16	State of Minnesota		NW¼ of SE¼ Lot 3																				
17	State of Minnesota		SW¼ of SE¼ Lot 6																				
18	State of Minnesota		SE¼ of SE¼ Lot 5																				
19																							
20							266.19																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		21.72						18.06			18.06	1	PAID IN FULL	MAY 16 1952	5279		18.06								
2		21.58						34.80			34.80	2	PAID IN FULL	MAY 16 1952			34.80								
SOLD FOR TAXES		11.8						25.98	.32		26.30	3											26.30	8 28.93	
4												4													
5		21.31						6.82			6.82	5	PAID IN FULL	MAY 16 1952	5279		6.82								
6												6	2nd Half Paid	OCT 31 1952	14460										
7		2.02						44.48	.56		45.04	7	1st Half Paid	MAY 16 1952	5257		22.52		22.52						
8		1.67						36.78	.46		37.24	8	2nd Half Paid 1st Half Paid	OCT 31 1952 MAY 16 1952	14499 5231		22.62		18.62						
9												9													
10		.64						14.10	.18		14.28	10	2nd Half Paid 1st Half Paid	OCT 31 1952 MAY 16 1952	13149 5239		7.14		7.14						
11		1.67						23.56	.30		23.86	11	PAID IN FULL	JUN 16 1952	5734				23.86	36					
12		.77						16.96	.22		17.18	12	2nd Half Paid 1st Half Paid	OCT 31 1952 MAY 16 1952	13238 5238		8.59		8.59						
13		21.56						11.02			11.02	13	2nd Half Paid 1st Half Paid	OCT 31 1952 MAY 27 1952	14146 2646		5.51		5.51						
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20		H 32.21 .25 10.56						23.56	.04		23.60 ~~23.59~~	20					120.06		86.24				26.30		

Form 3CD

Assessment Roll and Tax List of Real Property in the Town of Beach Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Individual Sign Tax Yes or No	Individual Sign Total Tax Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Trap and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	John & Laura Kearns		NE¼ of NE¼	30	146	30	40		Pen	No													
2	Earl Crawn		NW¼ of NE¼				40		Gen														
3	" "		SW¼ of NE¼ & Sec. village				35																
4	John & Laura Kearns		SE¼ of NE¼				41	25		No													
5	A. R. Dritzmacher		¾ ac. of S¾ of NE¼				75																
6	Melvin Dallett		NE¼ of NW¼ Reg. Rt. Hwy				36	77															
7	" "		NW¼ of NW¼				35	04															
8	" "		SW¼ of NW¼				35	13															
9	Leslie J. Johnson		SE¼ of NW¼				40			Gen													
10																							
11	" "		NE¼ of SW¼				40																
12	Melvin Dallett		NW¼ of SW¼				35	23		No													
13	State of Minnesota		SW¼ of SW¼																				
14	Oscar Johnson		SE¼ of SW¼ less 3.0 acs. Reg. Rt. Hwy				36	77		Gen													
15	Lee Ashton		That part of N¾ of SE¼ of SE¼ lying E. of St. Hwy #17				4	39		No													
16	~~A. F. Kruse~~ A. W. Hildebrandt Kriebs		NE¼ of SW¼ less 4.5 acs.				36	63		Gen													
17	" " " " "		NW¼ of SW¼				40			"													
18	Albert R. Dritzmacher		SW¼ of SW¼				~~40~~ 37.75			Gen	No												
19	" "		SE¼ of SW¼				~~39.96~~ 39.96				No												
20																							
							592	29															

Cass County, Minnesota, for Taxes for the Year 1951.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
		(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)													
1		51 ~~47~~	Abate. # 4933				1124 ~~1030~~	14 ~~24~~		1138 ~~1054~~	2nd Half Paid ~~1st Half Paid~~	OCT 3 1 1952 ~~MAY 3 1 1952~~	13716 ~~5338~~		569		569						5.12 Abated
2		2 40					880			880	1st Half Paid	MAY 3 1 1952	6569		440						440	484	
3		2 36					792			792	~~1st Half Paid~~	MAY 3 1 1952			396						396	436	
4		83 ~~77~~	Abate. # 4933				1858 ~~2523~~	24 ~~34~~		1882 ~~2557~~	2nd Half Paid ~~1st Half Paid~~	OCT 3 1 1952 ~~MAY 3 1 1952~~	13716 ~~5338~~		926		926						8.02 Abated
5		2					44			44	2nd Half Paid ~~1st Half Paid~~	OCT 2 8 1952 ~~MAY 2 7 1952~~	14116 ~~6646~~										
6		68					1498	18		1516											1516	1668	
7		88					1938	24		1962											1962	2158	
8		226					4912	62		4974											4974	5471	
9		2 40					880			880	PAID IN FULL	MAY 3 1 1952	3323		880								
10																							
11		2 160					3568			3568	PAID IN FULL	MAY 3 1 1952	3323		3568								
12		68					1366	18		1384											1384	1522	
13																							
14		2 127					2796			2796	PAID IN FULL	MAY 3 1 1952	3323		2796								
15	SOLD FOR TAXES	22					506	06		512											512		
16		2 163					3590			3590	PAID IN FULL	MAY 2 7 1952	6659		3590								
17		2 40					880			880	PAID IN FULL	MAY 2 7 1952											
18		2 127					2840			2840	2nd Half Paid ~~1st Half Paid~~	OCT 2 8 1952 ~~MAY 2 7 1952~~	14116 ~~6646~~		1867		1867						
19		2 313					6894			6894	2nd Half Paid ~~1st Half Paid~~	OCT 2 8 1952 ~~MAY 2 7 1952~~	14116										
20																							
		H 1050 ~~650~~ 1709					37634	182		37816					18934		6384				11184		

Art Point | Kearney Heights | Ogema Point

Form 5CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Non-Homestead Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	31	142	30		Cass														
2	Clinton I. Carder		NW¼ of NE¼ Lot 3				24.75		Yes													
3	Red River Lbr Co		SW¼ of NE¼ Lot 4				36		No													
4	Clinton I. Carder		SE¼ of NE¼ Lot 5				48.10		Yes													
5																						
6	W. B. Carper		NE¼ of NW¼				40		"													
7	"		NW¼ of NW¼				35.11		"													
8	O. H. Kading		SW¼ of NW¼				36.65		No													
9	" "		SE¼ of NW¼				40		"													
10																						
11	" "		NE¼ of SW¼				40		"													
12	State of Minnesota		NW¼ of SW¼																			
13	State of Minnesota		SW¼ of SW¼																			
14	State of Minnesota		SE¼ of SW¼																			
15																						
16	C. I. + Zella B. Carder		NE¼ of SE¼				40		Yes													
17	State of Minnesota		NW¼ of SE¼																			
18	State of Minnesota		SW¼ of SE¼																			
19	C. I. + Zella B. Carder		SE¼ of SE¼				40															
20																						
							379.00															

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

	Sold for Taxes	District No. 2 Rate 47 Mills	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 19 / 2 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty	November Settlement 1952 ($ cts.)	Penalty	Collections to First Monday in January 1953 ($ cts.)	Penalty	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																			
2		21.47	10.36			10.36	2nd Half Paid / 1st Half Paid	OCT 1 1952 / MAY 31 1952	13839 / 11239		5.18		5.18						
3		1.02	22.46	.28		22.74	PAID IN FULL	MAY 31 1952	11241		22.74								
4		21.20	26.42			26.42	2nd Half Paid / 1st Half Paid	OCT 1 1952 / MAY 31 1952	13839 / 11239		13.21		13.21						
5																			
6	SOLD FOR TAXES	21.45	9.90			9.90	2nd Half Paid / 1st Half Paid	SEP 4 1952 / MAY 31 1952	12239 / 11239		4.95		4.95						
7	SOLD FOR TAXES	21.54	11.90			11.90	2nd Half Paid / 1st Half Paid	SEP 4 1952 / MAY 31 1952	12584		5.95		5.95						
8	SOLD FOR TAXES	.50	11.02	.14		11.16	PAID IN FULL	OCT 14 1952	12820				11.16	.97					
9		.74	16.30	.20		16.50	PAID IN FULL	OCT 14 1952					16.50						
10																			
11	SOLD FOR TAXES	.60	13.22	.16		13.38	PAID IN FULL	OCT 1 1952	12898				13.38	.47					
12																			
13																			
14																			
15																			
16		21.53	11.68			11.68	2nd Half Paid / 1st Half Paid	OCT 1 1952 / MAY 31 1952	13839 / 11239		5.84		5.84						
17																			
18																			
19		21.24	5.28			5.28	2nd Half Paid / 1st Half Paid	OCT 1 1952 / MAY 31 1952	13839 / 11239		2.64		2.64						
20																			
		7 245 / 245 / 6 79	138.54	.78		139.32					60.51		78.81						

Form 3CD WILLIS-GAYLE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Individual Homestead Tax or No	Individual Eighty Acre Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $1,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Joseph Kish		NE¼ of NE¼	32	142	30	40		Forfeit														
2	Earl Graves		NW¼ of NE¼				40		"														
3	" "		SW¼ of NE¼				40		"														
4	Joseph Kish		SE¼ of NE¼				40		"														
5																							
6	Geo. W. & Gladys Mae Carder		NE¼ of NW¼				40		"														
7	State of Minnesota		NW¼ of NW¼ Leg. Hy																				
8	Roy Van Blarcom		SW¼ of NW¼				40		"														
9	C. S. Carder		SE¼ of NW¼ Excl 15 acre on E side of Hy				35		"														
10	Erwin D. & Ethel L. Carder		NE¼ of NE¼ Leg. Hy				35		"														
11	C. S. Carder		NE¼ of SW¼				40		"														
12	" "		NW¼ of SW¼				40		"														
13	C. S. & Zella Carder		SW¼ of SW¼				40		"														
14	" "		SE¼ of SW¼				40		"														
15	George W. & Gladys Mae Carder		15 acre on E side of Hy 371 of SE¼ of NE¼				15		"														
16	Joseph Kish		NE¼ of SE¼				40		"														
17	Earl Graves		NW¼ of SE¼				40		"														
18	" "		SW¼ of SE¼				40		"														
19	Joseph Kish		SE¼ of SE¼				40		"														
20																							
							635																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		21.52						11.02			11.02	2nd Half Paid 1st Half Paid	MAY 8 1952 MAR 20 1952	4995 3114		5.51 5.51								
2		21.52						11.02			11.02	2 PAID IN FULL	DEC 1 1952	4779						11.02	1.10			
3		21.41						9.02			9.02	3 PAID IN FULL	DEC 1 1952							9.02				
4		21.43						9.46			9.46	4 2nd Half Paid 1st Half Paid	MAY 8 1952 MAR 20 1952	4995 3114		4.73 4.73								
5												5												
SOLD FOR TAXES		21.52						11.68			11.68	6 PAID IN FULL	MAY 29 1952	6647		11.68								
7												7												
SOLD FOR TAXES		21.42						3.28			3.28	8	1-12-53	KR #20566	6606							3.28	~~.33~~	
9		21.52						11.02			11.02	9 1st Half Paid	MAY 21 1952	11239		5.51								Sold 1/12/53 - 6.06
10		21.27						28.40			28.40	10 2nd Half Paid 1st Half Paid	OCT 27 1952 APR 2 1952	13939 8999		14.20		14.20						
11		21.301						6.06			6.06	11 2nd Half Paid 1st Half Paid	OCT 23 1952 MAY 21 1952			3.03		3.03						
12		21.52						11.68			11.68	12 2nd Half Paid 1st Half Paid	OCT 23 1952 MAY 21 1952	13839 11239		5.84		5.84						
13		21.46						10.14			10.14	13 2nd Half Paid 1st Half Paid	OCT 23 1952 MAY 21 1952			5.07		5.07						
14		21.12						2.64			2.64	14 2nd Half Paid 1st Half Paid	OCT 23 1952 MAY 21 1952			1.32		1.32						
SOLD FOR TAXES 15		21.68						37.00			37.00	15 PAID IN FULL	MAY 29 1952	6647		37.00								
16		21.52						11.46			11.46	16 2nd Half Paid 1st Half Paid	MAY 6 1952 MAR 20 1952	4995 3114		5.73 5.73								
17		21.70						15.42			15.42	17 PAID IN FULL	DEC 1 1952	4779						15.42	5.57			
18		21.46						54.18			54.18	18 PAID IN FULL	DEC 1 1952							54.18				
19		21.71						17.18			17.18	19 2nd Half Paid 1st Half Paid	MAY 6 1952 MAR 20 1952	4995 3114		8.59 8.59								
20												20												
		21.573						348.66			348.66					162.77		59.46		89.46		3.28		

Form 3CD

Assessment Roll and Tax List of Real Property in the Town of Birchwood Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Harold H. & Chas. B. Sweatt		NE¼ of NE¼ Lot 3	33	140	30	20		Yes	Yes													
2			NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼ Lot 2																				
4			SE¼ of NE¼																				
5																							
6	State of Minnesota		NE¼ of NW¼ Lot 1																				
7	Joseph Kish		NW¼ of NW¼				40			Yes													
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	Harold H. & Mary B. Sweatt		NE¼ of SW¼				40			Yes													
12	Joseph Kish		NW¼ of SW¼				40			Yes													
13	"		SW¼ of SW¼				40			"													
14	Harold H. & Mary B. Sweatt		SE¼ of SW¼				40			Yes													
15			Lot 4 less 1 ac platted																				
16	Harold H. & Chas. B. Sweatt		NE¼ of SE¼ Kearney Heights				37	15		"													
17	Harold H. & Mary B. Sweatt		NW¼ of SE¼				40			"													
18	" "		SW¼ of SE¼				40			"													
19	Martha Hekker Sweatt		SE¼ of SE¼ less 1 ac in SE cor				39			"													
20	Leonard H. & Luverne J. Bauer		1 ac in SE cor of SE¼ of SE¼				1			Yes													
							367	15															

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate 30 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 19.2 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			118					24 66	32		24 98	PAID IN FULL	FEB 13 1952	464	24 98										
2																									
3																									
4																									
5																									
6																									
7			2 52					11 46			11 46	2nd Half Paid 1st Half Paid	MAY 6 1952 MAR 29 1952	499 314		5 73 5 73									
8																									
9																									
10																									
11			154					33 92	42		34 34	PAID IN FULL	FEB 13 1952	464	34 34										
12			2 52					11 46			11 46	2nd Half Paid 1st Half Paid	MAY 6 1952 MAR 29 1952	499 314		5 73 5 73									
13			2 164					36 56			36 56	2nd Half Paid 1st Half Paid	MAY 6 1952 MAR 29 1952	499 314		18 28 18 28									
14			165					36 34	46		36 80	PAID IN FULL	FEB 13 1952	464	36 80										
15																									
16			2177					479 44	608		485 52	PAID IN FULL	FEB 13 1952	464	485 52										
17			147					32 38	42		32 80	PAID IN FULL	FEB 13 1952	464	32 80										
18			808					177 94	226		180 20	PAID IN FULL	FEB 13 1952	464	180 20										
19			92					20 26	26		20 52	PAID IN FULL	FEB 13 1952	464	20 52										
20			2 3					66			66	2nd Half Paid 1st Half Paid	OCT 14 1952 MAR 24 1952	1317 314		33 33		33							
			3 973 3 973 3 973					875 30 875 30 875 30			875 30 875 30 875 30				875 30	59 81		33							
								86 509	1022																

Assessment Roll and Tax List of Real Property in the Town of Beach Lake, Cass County, Minnesota, for Taxes for the Year 1951.

Form 5CD

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax w or No	Indicate Agricultural Tax w or No	True and Full Valuations: Land Exclusive of Structures Used for Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Trug and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	Vernon L. & Dorothy M. Wall		1	NE¼ of NE¼	34	140	30	40		Reg	Yes													
	" "		2	NW¼ of NE¼				40		"														
	Durell L. Woodruff		3	SW¼ of NE¼				40		"														
	" "		4	N½ of SE¼ of NE¼				20		"														
	Vernon L. & Dorothy M. Wall		5	W½ of SE¼ of NE¼				20		"														
	Harry D. & Laura E. Cox		6	NE¼ of NW¼ Less				31		"														
	George Everett		7	W½ of Lot 2 NW¼ of NW¼				10	70	Reg	Yes													
	Lee E. & Julia A. Patton		8	N½ of W½ of Lot 2 SW¼ of NW¼				8		Reg	Yes													
	Ellen K. & Alma C. Schuler		9	27 acs of S½ of Lot 2 SE¼ of NW¼				27	70	Reg	No													
			10																					
	D. C. & Mathilder Lowberg		11	Lot 3 less 5 30 acs NE¼ of SW¼				6	25	Reg	Yes													
	Julia E. Schwartz		12	5 30 acs of Lot 3 NW¼ of SW¼				30		Reg	No													
			13	SW¼ of SW¼																				
	~~Theodore Kohn~~ Amelia Mooney		14	SE¼ of SW¼				40		"														
			15																					
	Robert N. Stevens & Margaret S. Chisholm		16	NE¼ of SE¼				40		Reg	Yes													
	Durell L. Woodruff		17	NW¼ of SE¼				40		"	"													
	Amelia Mooney		18	SW¼ of SE¼				40		"	"													
	Fred Cline		19	SE¼ of SE¼				40		"	Yes													
			20																					
		(Continued on next page)						448	65															

Cass County, Minnesota, for Taxes for the Year 1951.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 29 ..... Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent as First Monday in January 1953	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		21.53						11.68			11.68	1	PAID IN FULL	APR	29	1952	4827		11.68								
2		21.172						37.88			37.88	2	PAID IN FULL	APR	29	1952			37.88								
3		21.42						9.46			9.46	3	1st Half Paid 2nd Half Paid	MAY	11	1952	6213		4.73		4.73						
4		21.34						7.48			7.48	4	1st Half Paid 2nd Half Paid	MAY	21	1952	6215		3.74		3.74						
5		21.28						6.16			6.16	5	PAID IN FULL	APR	29	1952	4827		6.16								
6		21.70						17.62			17.62	6	2nd Half Paid 1st Half Paid	OCT	1	1952	5402		8.81		8.81						
7	SOLD FOR TAXES			21.226	1.80			97.54	.50		98.04	7	PAID IN FULL	JUN	11	1952	5104				98.04	1.47					
8		21.143						31.50			31.50	8	PAID IN FULL	MAY	22	1952	5395		31.50								
9		1.21						42.06	.54		42.60	9	PAID IN FULL	MAY	31	1952	6889		42.60								
10												10															
11		21.132						29.08			29.08	11	2nd Half Paid 1st Half Paid	OCT	31	1952	14956				14.54						
12				5.10				122.52	1.42		123.94	12	Balance Paid Paid in Full	MAY	31	1952	6581		14.54		58.97						
13												13					6582		65.00								
14		Hd 64 Pd 7	Dale #5424					14.10 23.56	.30		23.86	14	PAID IN FULL	OCT	9	1952	12863				14.10						9.76 Voided
15												15															
16		21.43						9.46			9.46	16	PAID IN FULL	APR	29	1952	4825		9.46								
17		21.117						25.76			25.76	17	1st Half Paid 2nd Half Paid	MAY	11	1952	6213		(12.88)		12.88						
18		21.127						30.18			30.18	18	2nd Half Paid 1st Half Paid	OCT	1	1952	5370				15.09						
19	SOLD FOR TAXES	7.9						17.40	2.20		17.62	19	Balance Paid	APR	7	1952	6115		17.62								
20												20		OCT	31	1952	14485										
		H 9.37 Pd 1.59	9.16	H 2.06 Pd .31 1.75				2806 29998	2.98		5732								264.07		248.87				12		Bal. from 2 years back 63

Assessment Roll and Tax List of Real Property in the Norwood of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

Form 5CD

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Inclusive Homestead Tax	Inclusive Agricultural Tax	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	34	144	31			7														
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6			NE¼ of NW¼																				
7			NW¼ of NW¼																				
8			SW¼ of NW¼																				
9			SE¼ of NW¼																				
10																							
11			NE¼ of SW¼																				
12	Alfred E. Nice		Lot 4 less Lot 4				26			Gne	Pte												
13	Leonard H. & Lawrence J. Bauer		NW¼ of SW¼																				
14	" " "		Strip 1 rd under on N side				60			Gne													
15			SW¼ of SW¼ of Lot 4																				
16			1 ac. of Lot 4				1			"	"												
17			SE¼ of SW¼																				
18																							
19			NE¼ of SE¼																				
20			E. 250' of Lot 4																				
21	N. R. Cromwell		NW¼ of SE¼				11			Gne													
22	Eric J. & Ethel Schroeder		N. 410' of E. 660' of Lot 4				12 40			Gne	Pte												
23			SW¼ of SE¼																				
24																							
25			SE¼ of SE¼																				
26																							
							51 00																

Valuations by School Districts as Equalized by Department of Taxation: District No. 7, Rate 20 Mills; District No. ....., Rate ..... Mills; District No. ....., Rate ..... Mills; District No. ....., Rate ..... Mills; District No. ....., Rate ..... Mills; District No. ....., Rate ..... Mills

	Sold for Taxes (Dollars)	District No. 7 (Dollars)	District No. ..... (Dollars)	District No. ..... (Dollars)	District No. ..... (Dollars)	District No. ..... (Dollars)	District No. ..... (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 19 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12				2/250				10 81	56		10 66	2nd Half Paid	OCT 14 1952	13307		54 23✓		54 23✓					
13				200								2nd Half Paid	OCT 14 1952	13310										
14		2/3						66			66	1st Half Paid	MAR 31 1952	3158		33✓		33✓					
15												1st Half Paid	OCT 14 1952	13117										
16		2/165						36 34			36 34	1st Half Paid	MAR 31 1952			18 17✓		18 17✓					
17																								
18		167		2/244				36 78	46		37 24	2nd Half Paid	OCT 31 1952	5583		18 62✓		18 62✓					
19				243				117 00	68		117 68	PAID IN FULL	OCT 15 1952	13310				117 68✓	4 12				
20																								
		# 168		# 1044 662																				
		1		1																				
		333		1337 272				7378	170		30 08					91 45		304 13					

Form 5CD

Assessment Roll and Tax List of Real Property in the Forest of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Information required for Tax on Ins.	Information required for Tax on Ins.	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
	Robert H. Stewart &	Margaret L. Chisholm	NE¼ of NE¼	35	144	30	40	Forest	Yes													
1	" "	"	NW¼ of NE¼				40															
2	" "	"	SW¼ of NE¼				40															
3	" "	"	SE¼ of NE¼				40															
4																						
5	" "	"	NE¼ of NW¼				40															
6	" "	"	NW¼ of NW¼				40															
7	" "	"	SW¼ of NW¼				40															
8	" "	"	SE¼ of NW¼				40															
9																						
10	" "	"	NE¼ of SW¼				40															
11	" "	"	NW¼ of SW¼				40															
12	Margaret Chisholm		SW¼ of SW¼				40		Yes													
13	"	"	SE¼ of SW¼				40															
14																						
15	Robert H. Stewart		NE¼ of SE¼				40		Yes													
16	Robert H. Stewart &	Margaret L. Chisholm	NW¼ of SE¼				40															
17	Guy &	Margaret L. Chisholm	SW¼ of SE¼				40		Yes													
18	" "	"	SE¼ of SE¼				40															
19																						
20							640															

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty	November Settlement 1952 ($ cts.)	Penalty	Collections to First Monday in January 1953 ($ cts.)	Penalty	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1		2.34						7.48			7.48	1	PAID IN FULL	APR 20 1952	4845	7.48								
2		2.40						8.80			8.80	2	PAID IN FULL	APR 20 1952		8.80								
3		2.127						27.96			27.96	3	PAID IN FULL	APR 20 1952		27.96								
4		2.78						17.18			17.18	4	PAID IN FULL	APR 20 1952		17.18								
5												5												
6		2.86						7.92			7.92	6	PAID IN FULL	APR 20 1952	4845	7.92								
7		2.40						8.80			8.80	7	PAID IN FULL	APR 20 1952		8.80								
8		2.32						8.36			8.36	8	PAID IN FULL	APR 20 1952		8.36								
9		2.29						8.14			8.14	9	PAID IN FULL	APR 20 1952		8.14								
10												10												
11		2.89						12.56			12.56	11	PAID IN FULL	APR 20 1952	4845	12.56								
12		2.31						8.36			8.36	12	PAID IN FULL	APR 20 1952		8.36								
13	SOLD FOR TAXES	67						15.40	20		15.40	13											15.40	
14	SOLD FOR TAXES	67						14.76	18		14.94	14											14.94	
15												15												
16		2.38						8.36			8.36	16	PAID IN FULL	APR 20 1952	4845	8.36								
17		2.74						16.30			16.30	17	PAID IN FULL	APR 20 1952		16.30								
18	SOLD FOR TAXES	123						27.08	34		27.42	18											27.42	
19	SOLD FOR TAXES	72						15.86	20		16.06	19											16.06	
20												20												
		2.137																						
		2.65						213.12	92		214.04					140.22							73.82	

Form 3CD

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Individual Homestead Tax or No	Individual Personal Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	State of Minnesota		NE ¼ of NE ¼	36	140	30																	
2	State of Minnesota		NW ¼ of NE ¼																				
3	State of Minnesota		SW ¼ of NE ¼																				
4	State of Minnesota		SE ¼ of NE ¼																				
5																							
6	State of Minnesota		NE ¼ of NW ¼																				
7	State of Minnesota		NW ¼ of NW ¼																				
8	State of Minnesota		SW ¼ of NW ¼																				
9	State of Minnesota		SE ¼ of NW ¼																				
10																							
11	State of Minnesota		NE ¼ of SW ¼																				
12	State of Minnesota		NW ¼ of SW ¼																				
13	State of Minnesota		SW ¼ of SW ¼																				
14	State of Minnesota		SE ¼ of SW ¼																				
15																							
16	State of Minnesota		NE ¼ of SE ¼ Lot 1																				
17			NW ¼ of SE ¼																				
18	State of Minnesota		SW ¼ of SE ¼ Lot 2																				
19			SE ¼ of SE ¼																				
20																							
			Grand Total				13	73	178														

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													

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

Cass County, Minnesota, for Taxes for the Year 1951.

Form 3CD

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED V: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4 and No Homest 40% (Dollars)
1			NE ¼ of NE ¼																
2			NW ¼ of NE ¼																
3			SW ¼ of NE ¼																
4			SE ¼ of NE ¼																
5																			
6			NE ¼ of NW ¼																
7			NW ¼ of NW ¼																
8			SW ¼ of NW ¼																
9			SE ¼ of NW ¼																
10																			
11			NE ¼ of SW ¼																
12			NW ¼ of SW ¼																
13			SW ¼ of SW ¼																
14			SE ¼ of SW ¼																
15																			
16			NE ¼ of SE ¼																
17			NW ¼ of SE ¼																
18			SW ¼ of SE ¼																
19			SE ¼ of SE ¼																
20																			

	ing e end tills cts.	State Tax on Non-Homestead .....Mills $ cts.	SPECIAL TAXES $ cts.	TOTAL TAXES $ cts.		PAID: WHEN PAID Month Day Year	Number of Receipt	March Settlement 1952 $ cts.	June Settlement 1952 $ cts.	Penalty $ cts.	November Settlement 1952 $ cts.	Penalty $ cts.	Collections to First Monday in January 1953 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1953 $ cts.	Total Delinquent Tax and Penalty $ cts.	REMARKS
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	

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Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

Form 3C

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
			Arthur's Point (Part of Lots 3 & 4 Sec. 28 T.140 R.30)																				
	A. R. Talbot		S. 87' of N. 174' of	1	1				9	no													
	Helen Chapin Buchner		N. 55' of	1																			
	D'Ella Ford		S. 65' of N. 121' of	1																			
	Robert H. Talbot		S½ of	1																			
	Charles I. Stuart		Part of Lot 2, Blk. 1, Arthur's Point described as follows: Begin at a point along the lake shore 100' from SW Cor. of Lot 3, thence in a northwesterly direction & parallel to the line of Lot 3, 100'; thence N. 41°30' W. 189.8'; thence S. 56°10' W. 133.7': thence S. 6°20' W. 138.7': thence S. 76°E. to a point on lakeshore: thende along lake N. 65°E. 76' to beginning.																			
	David Clifford Archer	Martha M. Robertson	Balance of	2																			
	Charles I. Stuart			3																			
	" "			4																			
	" "		S½ of	5																			
	Louis Emmerson Ford		NE¼ of	5																			
	" "			6																			
	Genevieve Viel Sellemine			7																			
	" "			8																			
	David Clifford Archer	Martha M. Robertson		9																			
	" " "			10																			
	Ruth Alice Nelson			11																			
	David Clifford Archer	Martha M. Robertson		12																			

Arthur's Point

Cass County, Minnesota, for Taxes for the Year 1951.

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No.... Rate.....Mills	District No.... Rate.....Mills	District No.... Rate.....Mills	District No.... Rate.....Mills	District No.... Rate.....Mills	District No.... Rate.....Mills	Tax including State Homestead ....Mills	State Tax on Non-Homestead 2.2½ Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			441					10594	124		10718	1st Half Paid / 2nd Half Paid	OCT 20 1952 / MAY 20 1952	13933 / 5394		5359		5359						
2			156					3748	44		3792	PAID IN FULL	APR 25 1952	4781		3792								
3			379					9104	106		9210	PAID IN FULL	APR 25 1952	4782		9210								
4			356					8552	100		8652	2nd Half Paid / 1st Half Paid	OCT 20 1952 / APR 30 1952	13934 / 5187		4326		4326						
5			22					528	06		534	PAID IN FULL	APR 9 1952	4622		534								
6																								
7																								
8																								
9			22					528	06		534	PAID IN FULL	FEB 13 1952	398	534									
10			28					672	08		680	PAID IN FULL	APR 9 1952	4622		680								
11			770					18492	214		18706	PAID IN FULL	APR 9 1952	4622		18706								
12			402					9658	112		9770	PAID IN FULL	APR 9 1952	4622		9770								
13	SOLD FOR TAXES		363					8720	102		8822											8822	8822	
14	PAID FOR TAXES		19					456	06		462											462	462	508
15			490					11766	136		11902	Balance Paid / Paid Paid	OCT 2 1952 / MAY 21 1952	13950 / 6888		6392		6392						
16			36					864	10		874	Balance Paid / Paid Paid	OCT 2 1952 / MAY 31 1952	13950 / 13950										
17			578					13886	162		14048	PAID IN FULL	FEB 13 1952	398	14048									
18			22					528	06		534	PAID IN FULL	FEB 13 1952	398	534									
19			436					10474	122		10596	PAID IN FULL	APR 8 1952	3655		10596								
20			28					672	08		680	PAID IN FULL	FEB 13 1952	398	680									
			4548					109254	1276		110530				15796	69369		16077				9284		

Rosemary Heights

Oyens Point

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

Form 5C

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000	RURAL: Over $4,000 and Non-Homestead	ALL OTHER: Homestead Up to $4,000	ALL OTHER: Over $4,000 and Non-Homestead	MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
			Kearney Heights (Lots 3 & 4 & Part of SE¼ of SE¼ Sec. 33-141-30)																				
1	Leonard H. & Lorraine A. Bauer		16 rod int. in Lot 5 Block 5						2	No													
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 2 Rate 7.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.3 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1952	June Settlement 1952	Penalty	November Settlement 1952	Penalty	Collections to First Monday in January 1953	Penalty	Delinquent on First Monday in January 1953	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					307			7376	86		7462	1	2nd Half Paid 1st Half Paid	OCT 14 1952 MAR 2 1952	3315 3117		3731		3731						
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
					307			7376 7315	86		7462						3731		3731						

Form 5C HILLIARD-BAUM COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1951.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	Mills	No. School District	Individual Homestead Tax to be Paid	Individual Age-Assessed Tax to be Paid	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Other $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
			(Part of Lots 3 & 4 Sec. 3-146-29 & Lot 1 Sec. 13-146-30)																				
1	Norman D. & Ruth L. Ringstrom			1					No.														
2	Cora D. & Oscar Hanson			2					"				501 assess										
3	Margaret R. Ellegarden			3					"														
4	" "			4					"														
5	Charles D. Morgan			5					"														
6	Albert & Kenneth Spear			6					"														
7	O. C. & Adelle Brewer			7					"				99 assess										
8	" "			8					"														
9	Donald Schmuck & C. R. Gardner			9					"				249 assess										
10	" "			10					"														
11	Feller ~~[illegible]~~ Mary Mooney and Carey M. Mooney		N. 255' of	6					"														
12	Roger Della Delany		S. 71' of N. 246' of	6					"														
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 146-29 Rate 12 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 19 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1				10				2.40	04		2.44	PAID IN FULL	APR 30 1952	5138		2.44								
2				106				25.46			25.46	Balance Paid	JUL 23 1952					5.46						
				177	abate $3.44			42.52	53		43.05	Part Paid	MAY 16 1952	5267		20.00								17.52 Abated abatement pending
3	SOLD FOR TAXES			10				2.40	04		2.44	PAID IN FULL	AUG 29 1952	7059				2.44						
4	SOLD FOR TAXES			10				2.40	04		2.44	PAID IN FULL	AUG 29 1952					2.44	12					
5	SOLD FOR TAXES			348				83.60	48		84.08											7.48		
6				10	Sign line for transit in 6			2.40	04		2.44	PAID IN FULL	MAY 15 1952	5457		2.44								
7		Abate $5.18		133 / 73				7.68 / 7.32	1.00		7.68 / 8.32	PAID IN FULL	MAY 31 1952	9705		7.68								2.76 Abated
8		" $5.18		48 / 10				1.92 / 2.40	04		1.92 / 2.44	PAID IN FULL	MAY 31 1952			1.92								.52 "
9				93				22.34	26		22.60	PAID IN FULL	JUN 24 1952	8150				22.60	38					
10				10				2.40	04		2.44	PAID IN FULL	JUN 24 1952					2.44						
11					Sign line in Lots 6																			
12					Sign line in Lots 6																			
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
				721				17.318	2.10		17.528					34.48		35.38				8.48		

Assessment Roll and Tax List of Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1951.

Form 5C

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural by Yes	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9																							
10																							
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16																							
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19																							
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 2.79 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1952 ($ cts.)	June Settlement 1952 ($ cts.)	Penalty ($ cts.)	November Settlement 1952 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1953 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1953 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9	Z	22628	2786	25414								9													
10	Z.N	24270	8719	32989								10													
11		46898	11505	58403								11													
12						NA	276380				~~276380~~	12													
13						A	1032812	92.0%			~~1032812~~	13													
14											13,18394	14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													