ASSESSMENT & TAX LIST

Birch Lake

1952

Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

.....County, Minn., ...1952.

To.....*, Assessor of the*.....*of*.....

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the.....*of*.....*for the year 1952, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.*

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

.....*County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1949, as amended)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01 * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

2. He shall also list separately, and in the name of his principal, all money and other personal property located, loaned, or otherwise controlled by him as agent or attorney, ***.

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

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

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

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

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

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

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property, where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property and tools of mechanics, kept in any dwelling, domestic purposes, for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property of merchants, manufacturers, and all other persons, whose manufacturer shall be listed in the town or district where his business is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district, where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses for the storage of grain, situated on the right of way of the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline and appurtenances, of pipeline companies, gas companies, and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipe line, shall be listed in the county, town, or district where located for taxation. This subdivision shall not apply to the assessment of the products transported through the pipe lines nor to the lines of local commercial gas companies engaged primarily in the business of distributing gas to consumers at retail nor to pipe lines used by municipalities for the distribution of gas to consumers at retail, exclusively for such owner's own consumption and not for resale to others, on or before the fifteenth day of November, the commissioner of taxation shall certify to the auditor of each county the amount of such personal property assessed against each company in each district in which such property is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located, without regard to where the principal or other place of business of the company may be located.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. Personal property of electric light and power companies, and others supplying electric power in any village, or borough in this state shall be listed and assessed where situated, without regard to where the principal or other place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power place of listing and assessment of personal property with situs outside corporate limits of villages, cities and boroughs. Subdivision 1. Personal property consisting of electric light and power companies and other individuals and partnerships supplying electric light and power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs shall be listed and assessed in the district where situated, except as otherwise provided.

Subdivision 2. All transmission and distribution lines, and supplies, poles, wires, and fixtures used exclusively outside the corporate limits of villages, cities and boroughs, except distribution lines taxed as provided in Section 273.40 and 273.41, shall be listed with the property in the township, school district, or other district where situated. The owner thereof shall assess such property at the percentage of true and full value fixed by law; and, on or before the fifteenth day of November, shall certify to the auditor of each county in which such property is located the amount of the assessment made against each company and person owning such property.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property as aforesaid, and who has the value of his property portable, that his business and circumstances considered, is required similar for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or refining, and of all articles manufactured, and the actual cost or establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of residence of the deceased at the time of death.

Sec. 273.45. Property under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Trustees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.47. Property moved between May and July. The personal property of persons removing from one district to another district, between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear that the property is held for tax of the current year on the property in another state.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county auditor, and if between places in different counties, at such place in different counties, by the Commissioner of Taxation***.

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property for the taxation of which he is responsible, or which he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity ***.

Sec. 273.65. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list, and for the purpose of administering such oath or examination oath, the assessor may that the property of such person or his principal according to his best judgment and information.

Sec. 273.66. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall furnish to the person so assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oath or affirmation which is required or authorized by law to be made as a basis of knowledge concerning any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined and not subject to classification 3 is hereby fixed and assessed at fifty (50) per cent of its true and full value. ****

Class 1a. All direct products of the blast and open hearth furnace that are not utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 12 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "A" and class four A, all stocks of merchandise and manufactured articles, all tools, implements and machinery, manufactured materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "A" and all real estate, which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, all improvements upon such real estate, all livestock, and all buildings and structures assessed as personal property and situated upon land of the State of Minnesota or the United States, and all property not hereinbefore classified and not hereinafter classified to rural but not necessarily agricultural use, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "A" and shall be valued and assessed at 10 per cent of full and true value thereof.

* * * *

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural pursuits, and all buildings situated on farm lands, shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes 1949, Section 273.03, as amended. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property.***

The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of $6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

The forms in this book are prescribed for the 1952 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Arthur's Printing Heights Ocean Point

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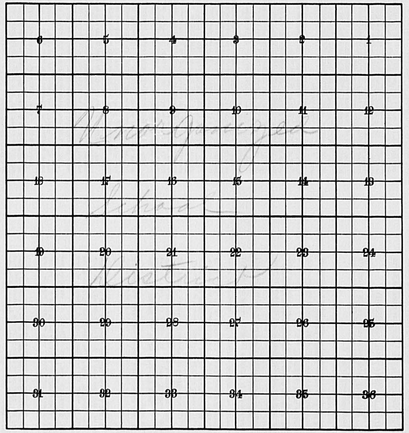
For Convenience of Auditor in Showing Boundaries of School Districts

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, 1952.

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

SUMMARY OF TAX COLLECTION

Original Levy		$1540.24
Additions		$ 40.04
		$1544.28
Abatements		$ 199.96
		$1244.32

COLLECTIONS

March Settlement	$331.28	
June Settlement	$568.38	
November Settlement	$366.08	
January Settlement	$ 285.25	$1949.69
		$ 294.63
Over Collected	$	
Under Collected	$	
Delinquent	$ 294.63	$ 294.63
Total		$1244.32

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Birch Lake

School District No.	VALUATION BY SCHOOL DISTRICTS: Agricultural Lands (Dollars)	Non-Agricultural Lands (Dollars)	Personal Property (Dollars)	Total Value of all Property except Money and Credits (Dollars)	RATE OF STATE TAXES: Total Rate of State Tax (Mills)	RATE OF COUNTY TAXES: Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. (Mills)	(Mills)	(Mills)	Total Rate of County Tax (Mills)
Un	46650	11100	9973	67789	H. .458	27.1	12.8	51.3	14.3			105.5
					N. H. 2.36							
					6.84							

RATE OF TOWN TAXES: Rev. (Mills)	R. & B. (Mills)	Drag Tax (Mills)	State Loan (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)	RATE OF SCHOOL TAXES: Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation (Mills)	Bld. (Mills)	C.O. (Mills)
4.5	15.	1.		2.	5.		27.5	1.	30.		40.		3.	3.	15.
								1.	40.		40.		3.	3.	15.

Assessed Value Homestead	Rural	All Other	Personal Property	Total
	24134			24134
Non-Homestead	33687		9973	43655
Total	57816		9973	67789

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	State Loan	Def.	Trans.	Bld.	C.O.	Total School Taxes	ALL OTHER TAXES: FUNDS	Rate	Amounts
											State —Non-Homestead,		9858
82.	219.58		4465	933.00		186600	13995	13995	67975	382580	State —Homestead,		31047
102.	239.58		2314	84586		8456	6341	6341	31709	215617			
			6779	177856		271156	20336	20336	101684	598147	County Revenue,		183658
											County Road and Bridge,		84740
											County Welfare,		34770.8
											Bonds and Interest		969.00
													715006
											Town Revenue,		3505
											Town Road and Bridge,		101646
											Town Drag,		6779
											Town State Loan,		
											Dues		13556
											Telephone		33880
													182366
											School Local 1 Mill,		6779
											School Special,		177856
											School State Loan,		
											Deficiency		271156
											Tuition		
											Transportation		20336
											Bond & Int		20336
											Capital Outlay		101684
													598147

15404.24

Total Taxes Real Estate 12,992.90

Pers. Prop. 2,411.34

Total 15,404.24

Total Number of Acres 13,741.47

Total Levy, $ 15,404.24

State of Minnesota, } ss.

COUNTY OF CASS

I, P. C. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the 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. 1947

Witness my hand and official seal, this 14th day of November A. D. 1947

P. C. Peterson, County Auditor

By Helen Stefan, Deputy

SEAL

COLLECTIONS OF TAXES OF 195 , OF , CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 53	JUNE SETTLEMENT 19 53	NOV. SETTLEMENT 19 53	Amount Collected from Nov. 19 53 to First Monday in Jan. 19 54	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19
State—Non-Homestead,	3017	3195	1858	166					
State—Homestead,	6481	11491	4448	570					
County Revenue,	38346	67977	44067	3373					
County Road and Bridge,	18112	32107	20814	1593					
County Welfare,	12588	22680	13419	1035					
County Bond and Interest,	20224	35870	23203	1780					
Town Revenue,	6367	11288	7317	560					
Town Road and Bridge,	21325	37626	24392	1867					
Town Drag,	1715	2508	1626	124					
Town State Loan,									
Fire	2850	5017	3252	249					
Tel.	7075	12542	8131	622					
School Local 1 Mill,	1715	2508	1626	124					
School Special,	45880	647722	40213	3520					
School State Loan,									
Deficiency	56599	100335	65044	4979					
Tuition									
Transportation	4345	7525	4878	373					
C.O.	21224	37625	24392	1867					
D.T.D.	4245	7525	4878	373					
	351288	5608538	366608	28525					

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Deficiency	C O	D.T.D		TOTALS
MARCH SETTLEMENT	School District No. Un a	536	10719		1608	21458	8039	1608		33948
	Un Na	819	35161		2657	35161	13185	2657		87660
	Totals	1415	45880		4245	56599	21224	4245		138608
JUNE SETTLEMENT	School District No. Un a	1780	35617		5342	71233	26712	5342		146026
	Un Na	728	29105		2183	29102	10913	2183		74214
	Totals	2508	64722		7525	100335	37625	7525		220240
NOVEMBER SETTLEMENT	School District No. Un a	1242	24833		3725	49665	18625	3725		101815
	Un Na	384	15380		1153	15379	5767	1153		39216
	Totals	1626	40213		4878	65044	24392	4878		141031
NOVEMBER to JANUARY	School District No. Un a	73	1462		219	2923	1096	219		5992
	Un Na	51	2058		154	2056	771	154		5244
	Totals	124	3520		373	4979	1867	373		11236
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

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

Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) WILLIAM-BYRNE 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	No. School District	Indicates Homestead Tax No	Indicates Agricultural Tax No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres / 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Arthur R. Maeser		1	NE¼ of NE¼	1	140	30	44.10	164	No	No	159			159		53 48				53 48		
Jamechow, Anderson & Ragaty		2	NW¼ of NE¼				44.59		No		159			159		53 48				53 48		
" " "		3	SW¼ of NE¼				40		No		159			159		53 48				53 48		
Arthur O. Miller		4	SE¼ of NE¼				40		No		159			159		53 48				53 48		
		5																				
Jamechow, Anderson & Ragaty		6	NE¼ of NW¼				45.07		No		159			159		53 48				53 48		
" " "		7	NW¼ of NW¼				45.57		No		159			159		53 48				53 48		
" " "		8	SW¼ of NW¼				40		No		159			159		53 48				53 48		
" " "		9	SE¼ of NW¼				40		No		159			159		53 48				53 48		
		10																				
" " "		11	NE¼ of SW¼				40		No		241			241		97 28				97 28		
" " "		12	NW¼ of SW¼				40		No		297			297		119 108				119 108		
" " "		13	SW¼ of SW¼ Lot 6				38.30		No		783			783		67 6				67 61		
Arthur R. Maeser		14	SE¼ of SW¼ Lot 5				31.90		No		331			331		388 379				388 379		
Lakeland Farms Inc.		15									604	800		1401						367		
											90			90		33 30				33 30		
Arthur O. Miller		16	NE¼ of SE¼				40		No		81			81		29				29		
Jamechow, Anderson & Ragaty		17	NW¼ of SE¼				40		No		314			314		314				314		
Lakeland Farms Inc.		18	SW¼ of SE¼ Lot 4				16.45		No		200	700		900		300				300		
Walter E. Maeser	Executor of Estate of A.R. Maeser, deceased	19	Lot 3 (Exc. 165' x 165.5' x 165.5' of Lot 3)				58.25		No		439	1670		2109		718 703				718 703		
											660	1000		1660		690				690		
Walter E. Maeser	W. & W. Maeser	20	165 X 165.5' X 165' X 165.5' of Lot 3				1				3987			4137		553 537				553 537		
											3987			4137		520				520		
																3719				2719		2719
																5549				5240		

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate..... Mills	District No. 164 Rate 21.8 Mills	District No. ..... Rate..... Mills	District No. ..... Rate..... Mills	District No. ..... Rate..... Mills	District No. ..... Rate..... Mills	Tax including State Homestead Credit 21.8 Mills	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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		53					11 64	12		11 76	1											11 76	
2 SOLD FOR TAXES		53					11 64	12		11 76	2											11 76	
3 SOLD FOR TAXES		53					11 64	12		11 76	3											11 76	
4 SOLD FOR TAXES		53					11 64	12		11 76	4											11 76	
5											5												
6 SOLD FOR TAXES		53					11 64	12		11 76	6											11 76	
7 SOLD FOR TAXES		53					11 64	12		11 76	7											11 76	
8 SOLD FOR TAXES		53					11 64	12		11 76	8											11 76	
9 SOLD FOR TAXES		53					11 64	12		11 76	9											11 76	
10											10												
11 SOLD FOR TAXES		97					21 30	22		21 52	11											21 52	
12 SOLD FOR TAXES		119					26 14	26		26 40	12											26 40	
13 SOLD FOR TAXES		67					14 72	16		14 88	13											14 88	
14 SOLD FOR TAXES		388					85 40	88		86 08	14											56 88	
15											15												
16 SOLD FOR TAXES		33					7 24	08		7 32	16											7 32	
17 SOLD FOR TAXES		314					68 94	70		69 64	17											69 64	
18 SOLD FOR TAXES		718					157 66	162		159 28	18											159 28	
19		559					122 74	126		124 00	19	2nd Half Paid 1st Half Paid	SEP 30 1953 MAY 29 1953	13523 12972		62 00		62 00					
20											20												
		2719					597 06	614		603 20						62 00		62 00				479 20	

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 1952.

Form SCD (52) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	Hds.	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 and Improvements	BUILDINGS and Other Structures	MACHINERY Personnelty 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	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION	Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID: WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
													Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			Dollars													
1	Jemechson, Anderson + Ragaly			~~NE¼ of NE¼~~ Lot 1	2	140	30	38.06	Rm		No		180			180		60				60			SOLD FOR TAXES		60		13 18	14		13 32									13 32	
2	State of Minnesota			~~NW¼ of NE¼~~ Lot 2									165			165		55				55																		
3				~~SW¼ of NE¼~~									150			150		50				50																		
4				~~SE¼ of NE¼~~																																				
5																																						
6	~~LaVerne Carl Nielsen~~ State of Minnesota			~~NE¼ of NW¼~~ Lot 3				22.21			No		267			267		89				89					89											Forfeited
7	~~LaVerne~~ Carl P. Nielsen			~~NW¼ of NW¼~~ Lot 4				46.35			No		243			243		81				81					75											
8	State of Minnesota			~~SW¼ of NW¼~~ Lot 5									222			222		74				74																
9	State of Minnesota			~~SE¼ of NW¼~~ Lot 6									207			207		68				68																
10													186			186		62				62															
11	State of Minnesota			NE¼ of SW¼									201			201		67				67					67		14.72	16		14.88							
12	Theodore H. Berglund			NW¼ of SW¼				40			No		183			183		61				61			SOLD FOR TAXES														
13	State of Minnesota			SW¼ of SW¼									168			168		56				56																
14	State of Minnesota			SE¼ of SW¼																																		
15																																						
16				NE¼ of SE¼																																				
17	State of Minnesota			~~NW¼ of SE¼~~ Lot 7																																				
18	State of Minnesota			~~SW¼ of SE¼~~ Lot 8									180			180		60				60					60		13.18	14		13.32							
19	Arthur K. Maeser			~~SE¼ of SE¼~~ Lot 9				48.75			No		165			165		55				55			SOLD FOR TAXES														
20													150			150		50				50																
													1053 960			1053 960		351 320				351 320		351		351		7708	.82		7790							58.16	

Arthur's Point
Kearney Heights
Pequot Point

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

Form SCD (52) WILLIAM-HAYS PRINTING, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Personnelty 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 Personnelty Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUATION	Total Assessed Valuation as Finally Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
State of Minnesota		1	NE¼ of NE¼	3	140	30	24														
State of Minnesota		2	NW¼ of NE¼																		
State of Minnesota		3	SW¼ of NE¼																		
State of Minnesota		4	SE¼ of NE¼																		
		5																			
Mrs. Robert R. Woodruff		6	NE¼ of NW¼				46 44		Yes		390 / 355			390 / 355	78 / 71					78 / 71	
" "		7	NW¼ of NW¼				46 01		Yes		715 / 650			715 / 650	143 / 130					143 / 130	
Lural L. Woodruff		8	SW¼ of NW¼				40		Yes		678 / 616			678 / 616	136 / 123					136 / 123	
" "		9	SE¼ of NW¼				40		Yes		240 / 218			240 / 218	48 / 44					48 / 44	
		10									260 / 235			260 / 235	52 / 47					52 / 47	
Laverne Earl L. Nielsen		11	NE¼ of SW¼				40		No		774 / 703			774 / 703		198 / 180				198 / 180	
Lural L. Woodruff		12	NW¼ of SW¼				40		Yes		1342 / 1220			1342 / 1220	58 / 53	414 / 376				472 / 429	
State of Minnesota		13	SW¼ of SW¼								262 / 240			262 / 240	52 / 48					52 / 48	
Laverne Earl L. Nielsen		14	SE¼ of SW¼				40		No		455 / 413			455 / 413		185 / 171				185 / 171	
		15									627 / 571	100		727 / 671		139 / 127				139 / 127	
State of Minnesota		16	NE¼ of SE¼																		
State of Minnesota		17	NW¼ of SE¼																		
Laverne Earl L. Nielsen		18	SW¼ of SE¼				40		No		285 / 259			285 / 259		95 / 86				95 / 86	
" "		19	SE¼ of SE¼				40		No		284 / 258			284 / 258		75 / 68				75 / 68	
		20									3780 / 3435			3880 / 3525	467 / 424	575 / 522				982 / 946	
							379 10				1190	100			386	431					982

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. / Rate Mills	Tax including State Homestead Mills	State Tax on Non-Homestead 22½ Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	Dollars Cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1						1												
2						2												
3						3												
4						4												
5						5												
6	#78	17 12			17 12	6 PAID IN FULL	MAY 25 1953	6940	17 12									
7	#143	31 40			31 40	7 PAID IN FULL	MAY 25 1953		31 40									
8	#131	28 76			28 76	8 1st Half Paid / 2nd Half Paid	MAY 29 1953 / OCT 31 1953	8293 / 14357		14 38		14 38						
9	#57	12 52			12 52	9 1st Half Paid / 2nd Half Paid	MAY 29 1953 / OCT 31 1953	8293 / 14357		6 26		6 26						
10						10												
11	138	30 60			30 60	11											30 60	& 3366
12	#58	12 74			12 74	12 1st Half Paid / 2nd Half Paid	MAY 29 1953 / OCT 31 1953	8293 / 14357		6 37		6 37					12 74	
13						13												
14	185	40 62	42		41 04	14											41 04	& 4514
15						15												
16						16												
17						17												
18	95	20 86	22		21 08	18											21 08	& 23 19
19	97	21 30	22		21 52	19											21 52	& 23 67
20	#467 / 515 / 982	215 62	1 16		216 78	20				75 53		27 01					114 54	

Arbutus 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 1952.

Form SCD (53) MILLS-BATE BOOKLET, 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	Industrial Homestead Tax Exempt	Industrial Agricultural Tax Exempt	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Personally Attached to Real Estate	TOTAL True and Full Value
Robert R. Woodruff		NE¼ of NE¼ Lot 1	4	140	30	45	90		No	Yes	289			289
Willard W. & Norma E. Burmeister		NW¼ of NE¼ Lot 2				46	09			Yes	510			510
" "		SW¼ of NE¼ Lot 3				46	37			No	141			141
State of Minnesota		NE¼ of NW¼ Lot 4												
State of Minnesota		SE¼ of NW¼ Lot 5												
Ransome Harrington		S½ of NW¼ NW¼ Lot 6				38	85			Yes	301			301
Carrie W. & Ruth Riordan		N½ of Lot 11	11			12	50			Yes	350	215		565
Walter Bartigan		S½ of NW¼ SE¼	11							Yes	280	450		730
Pavilion Land Company		NW¼ of SW¼ Lot 12				54	10			No	390	999		1389
		SW¼ of SW¼												
		SE¼ of SW¼												
Wm. Mason Gorcham		150' of Lot 8								No	66			66
Lurd L. Woodruff		NE¼ of SE¼ Lot 9								No	650	151		801
Fred E. & Clara R. Maass		Lot 10 & 500' of NW¼ of SE¼								Yes	730	250		980
Everett & Barbara Bell		N. 500' of SE¼ of SE¼	10							Yes	435			435
Henrietta Grillies		Space of NW¼ of Lot 8 & Lot 9 & Lot 10								No	479	154		633
Ransom & Florence Harrington											434	624	Cabins	1058
											4905			7705
											4449			8254

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%	ALL OTHER Machinery Personally 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
21					310		
					62		62
					310		
					56		62
					310		
					56		62
					254		
					56		
					310		
					269		770
					214		
					209		
					203		
					171		209
					168		
					164		173
					57		
					52		
					47		57
					163		
					155		172
					226		
					206		232
					274		
					269		279
					143 130		
					130		157
					24		
					22		
					20		24
					269		
					247		289
					156		
					146		
					146		
					137		156
					335		
					326		345
					2324		2437

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No.	Rate	Mills	Tax including State Homestead	State Tax on Non-Homestead 2.2 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) MILLER-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	100ths	No. School District	Indicate Homestead Tax No.	Indicate Agricultural Tax 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)
								Acres	100ths				+10%											
1	State of Minnesota			~~N E ¼ of N E ¼~~ Lot 3	5	140	30																	
2	State of Minnesota			~~N W ¼ of N E ¼~~ Lot 4																				
3	State of Minnesota			~~S W ¼ of N E ¼~~ Lot 5																				
4	State of Minnesota			~~S E ¼ of N E ¼~~ Lot 6																				
5																								
6	State of Minnesota			~~N E ¼ of N W ¼~~																				
7	State of Minnesota			~~N W ¼ of N W ¼~~																				
8	State of Minnesota			~~S W ¼ of N W ¼~~																				
9	State of Minnesota			~~S E ¼ of N W ¼~~																				
10																								
11	State of Minnesota			~~N E ¼ of S W ¼~~ Lot 7																				
12	State of Minnesota			~~N W ¼ of S W ¼~~ Lot 8																				
13	State of Minnesota			~~S W ¼ of S W ¼~~ Lot 9																				
14	Nicholas Warhol			~~S E ¼ of S W ¼~~ Lot 10							Yes		255 27 210			255 27 210	85 7 70					77 70		85
15																								
16				N E ¼ of S E ¼																				
17				N W ¼ of S E ¼																				
18				S W ¼ of S E ¼																				
19				S E ¼ of S E ¼																				
20													255 27 210			255 27 210	85 7 70					77 70		85

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: 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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	..... Mills	..... Mills	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1							1													
2							2													
3							3													
4							4													
5							5													
6							6													
7							7													
8							8													
9							9													
10							10													
11							11													
12							12													
13							13													
14		85	18.66	20		18.86	14	2nd Half Paid OCT 2 1953 1st Half Paid MAY 29 1953	13369 12891		9.43 9.43		9.43 9.43							
15							15													
16							16													
17							17													
18							18													
19							19													
20		85	18.66	20		18.86	20				9.43		9.43							

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 1952.

Form SCD (52) [illegible]

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	Individual Income Tax Return	Individual Agricultural Income Tax Return	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	TRUE AND FULL VALUATIONS: BUILDINGS and Other Structures	TRUE AND FULL VALUATIONS: MACHINERY Permanently Attached to Real Estate	TRUE AND FULL VALUATIONS: TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	ASSESSED VALUATIONS: RURAL: Over $4,000 Incl. Mort. Homestead 33⅓%	ASSESSED VALUATIONS: ALL OTHER: Homestead Up to $4,000 25%	ASSESSED VALUATIONS: ALL OTHER: Over $4,000 Incl. Mort. Homestead 40%	ASSESSED VALUATIONS: MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
State of Minnesota	1	N½ of NE¼	Lot 1	6	140	30						1340			1340							
												4465			4465	288					283	
Mary K. Miller	2	NW¼ of NE¼	Lot 2							Yes		2365			2365	233					278	288
Ed Crocker Roy Simpson			lease 5 yrs				34.73			No		1378	900	150 Cabins	2428	228	150				107	
	3	SW¼ of NE¼					41.42			No		3342	100		3442	342	100				100	114
State of Minnesota	4	SE¼ of NE¼										63			63		21				19	
Fred Bilbeau	5	S. 2 acres of South Lot 2					4					37			37	166	19				17	21
										Yes		530	300		1230	156					306	
Elmer Ralph & Hazel Holbrook	6	NE¼ of NW¼	Lot 3				27.50			No		435		450 Cabins	1185	147	150				297	316
[illegible]	7	NW¼ of NW¼	Lot 6				38.0			No		144 132 120		[illegible]	144 132 120	48	48				48	48
Edgar D. Fiss [illegible]	8	SW¼ of NW¼	Lot 5				21			No		180 165 150			180 165 150		60				55 50	60
Wm. Elizabeth Mc Reed	9	SE¼ of NW¼	Lot 4				39.40			No		336 306 279			336 306 279	112	102 93				93	112
Dec. Hank Rosvold	10	22 acres in SW cor NW¼ NE¼																				
Elmer J. Hoag Marie Hoag [illegible]	11	NE¼ of SW¼					40			No		180 165 150			180 165 150		60 55 50				55 50	60
	12	NW¼ of SW¼					32.24			No		117 108 99			117 108 99		39 36 33				36 33	39
Albert Thomas	13	SW¼ of SW¼					32.08			No		162 147 135			162 147 135	168	54 47 45				47 45	54
Walter Mary Becker	14	SE¼ of SW¼					39.70			Yes		180 165 150	660	33 Cabins	893 858	105					176	
										Yes						162	11				173	179
	15																					
State of Minnesota	16	NE¼ of SE¼																				
State of Minnesota	17	NW¼ of SE¼	lease dated 5-1-[illegible]																			
State of Minnesota	18	SW¼ of SE¼																				
State of Minnesota	19	SE¼ of SE¼																				
	20											2424 2211			5017 4801	572 554	719 678				1232 1196	1291

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 22.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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			#238 60				6900	12		6912	2	2nd Half Paid SEP 25 1953 1st Half Paid MAY 29 1953		13176 8274		3456		3456					
3	Don Mackey Jr.	114	194 Timber 20 Timber				2504	26	2% 4%	2530	3	PAID IN FULL JUN 25 1953		7897		2530	38						
4											4													
5		21	#166 150				462	04		466	5											466	53	
6							7570	34		7604	6	PAID IN FULL	MAY 27 1953	6923		7604								
7		48					1054	10		1064	7	PAID IN FULL	MAY 13 1953	5800		1064								
8		60					1318	14		1332	8	2nd Half Paid 1st Half Paid	JAN 2 1953 MAY 18 1953	15824 6063		666				666	53			
SOLD FOR TAXES		112					2460	26		2486	9											2486		
10											10													
11		60					1318	14		1332	11	2nd Half Paid 1st Half Paid	JAN 2 1953 MAY 18 1953	15824 6063		666				666	53		
12		39					856	08		864	12	2nd Half Paid 1st Half Paid	JAN 2 1953 MAY 18 1953			432				432	35		
SOLD FOR TAXES		54					1186	12		1198	13											1198		
14		#168 11					3930	02		3932	14	PAID IN FULL	MAY 28 1953	5933		3932								
15											15													
16											16													
17											17													
18											18													
19											19													
20		#168 519 687	#404 = 572 200 = 719 Bal = 1291				14470 15088 29558	162		29720	20					17820		5986		1784		4158		

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 1952.

Form 5CD (52) WILLIAM-HAYS PRINTING, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land	No. School District	Indicates Homestead Property Yes or No	Indicates Agricultural Property Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
								Acres / 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Thor Kolm & Glenn Drexler			NE¼ of NE¼	7	140	30	40	704	Ke		201 183 168			201 183 168		67 61 56				61 56		67
2	State of Minnesota			NW¼ of NE¼																			
3	State of Minnesota			SW¼ of NE¼																			
4	Thor Kolm & Glenn Drexler			SE¼ of NE¼				40		Ke		201 183 168			201 183 168		67 61 56				61 56		67
5																							
6	Walter + Mary Hecker			NE¼ of NW¼				40		yes		180 165 150			180 165 150	36 33 30					33 30		36
7	Mary Drexler			NW¼ of NW¼				32 30		yes		230 210 170		410	640 630 600	128 126 120					124 120		128
8	~~Walter + Mary Drexler~~	State of Minnesota	*	SW¼ of NW¼				~~32 30~~		yes		120 110 100			120 110 100	24 22 20					22 20		24
9	Gaige M. Kathryn Green			SE¼ of NW¼ Less Ry. R.R. Wy.				40		yes		180 165 150			180 165 150	36 33 30					33 30		36
10																							
11				NE¼ of SW¼ Less Ry. R.R. Wy.				40		yes		180 165 150			180 165 150	36 33 30					33 30		36
12	State of Minnesota			NW¼ of SW¼ Less Ry. R.R. Wy.																			
13	Donald D. Marie Sanders			SW¼ of SW¼				30 35		Yes		400 365 330		600 801 Cabins	1801 1766 1731	200 193 186	267				460 453		467
14	Gaige M. Kathryn Green			SE¼ of SW¼ Less Ry. R.R. Wy.				40		yes		360 330 300		415	760 745 715	156 149 143					199 143		156
15																							
16	Thor Kolm & Glenn Drexler			NE¼ of SE¼				40		Ke		201 183 168			201 183 168		67 61 56				61 56		67
17	State of Minnesota			NW¼ of SE¼																			
18	Joseph Burchard Jr.			SW¼ of SE¼				40		Ke		201 183 168			201 183 168		67 61 56				61 56		67
19	State of Minnesota			SE¼ of SE¼																			
20																							
								1114 95				2459 2242 2042			4685 4268 4076	616 587 559	535 511 491				1098 1050		1151

	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	Tax including State Homestead Mills	State Tax on Non-Homestead Mills	SPECIAL TAXES	TOTAL TAXES
			Dollars		Dollars		Dollars		Dollars	$ cts.	$ cts.	$ cts.	$ cts.
1			67							1472	16		1488
2													
3													
4			67							1472	16		1488
5													
6		#36								790			790
7		#128								2810			2810
8	FORFEITED FOR TAXES	#24								526			526
9	SOLD FOR TAXES	#36								790			790
10													
11	SOLD FOR TAXES	#36								790			790
12													
13				#200	267					11188	60		11248
14	SOLD FOR TAXES	#156								3476			3476
15													
16			67							1472	16		1488
17													
18	SOLD FOR TAXES		67							1472	16		1488
19													
20													
		#416 268	684	#200 267	467	= 616 = 535	1151			11188 15020	124		11248 15084
										26208			26332

	PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Delinquent Tax and Penalty	Total Delinquent Tax and Penalty	REMARKS
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	✓ 2nd Half Paid	OCT 29	1953		14598				744								
	1st Half Paid	JUN 10	1953		7812				744	22							
2																	
3																	
4	✓ 2nd Half Paid	OCT 29	1953		14598				744								
	1st Half Paid	JUN 10	1953		7812				744	22							
5																	
6	✓ PAID IN FULL	MAY 12	1953		5935		790										
7	✓ 2nd Half Paid	OCT 26	1953		14587				1405								
	1st Half Paid	MAY 29	1953		8574		1405										
8	forfeited	10 - 1 - 53															5.26 Canc.
9	PAID IN FULL	OCT 31	1953		14364				790								
10											19						
11	PAID IN FULL	OCT 31	1953						790								
12																	
13	PAID IN FULL	MAY 15	1953		5241		11249										
	Penalty	OCT 31	1953		14344												
14	PAID IN FULL	OCT 31	1953		13476				3426	104							
15																	
16	✓ 2nd Half Paid	OCT 29	1953		14598				744								
	1st Half Paid	JUN 10	1953		7812				744	22							
17																	
18															1488		
19																	
20																	
							13443	10875							1488		

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) [illegible]

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	Sch. District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	TRUE AND FULL VALUATIONS: BUILDINGS and Other Structures	TRUE AND FULL VALUATIONS: MACHINERY Permanently Attached to Real Estate	TRUE AND FULL VALUATIONS: TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
						Acres					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		1 NE¼ of NE¼	8	140	30		7lm				+1040											
		2 NW¼ of NE¼																				
		3 SW¼ of NE¼																				
		4 SE¼ of NE¼																				
		5																				
Nicholas Warhol		6 ~~NE¼ of NW¼~~ Lot 1				32.10			No		180			180		60				60		66
State of Minnesota		7 NW¼ of NW¼									165			165		55				55		
~~Walter Drefka~~ State of Minnesota		8 SW¼ of NW¼				40			No		144			144		48				44		45
											132			132		44				40		
Grant D. Palmer	Frank McKlune & Leslie A. Slaughter	~~SE¼ of NW¼~~ Lot 2				33.80			No		132			120								
											457			660		220				220		234
		10									374	300		674		208				208		
Wm. & Anna Drefka		11 NE¼ of SW¼				40			Yes		255			255								
											230			230		46				46		56
		12 NW¼ of SW¼				40			Yes		525			525	178	165				165		
											340	450		790	168					158		173
Wm. Drefka		13 SW¼ of SW¼				40			Yes		265			265	53							
											240			240	48					48		58
Ecker Ruth Brennan	John & Grace Hoff	14 SE¼ of SW¼				40			No		247			297		99				89		
											270			270		90				90		109
Nicholas Warhol		15 M acres of Lot 4				9			No		297			297		99				99		
											270			270		90				90		109
Bennie Mabel & Anne		16 ~~NE¼ of SE¼~~ Lot 1 ~~Lot 2~~ M acres				40			Yes		200			200	40					40		
											180			180	36					36		44
Varlow Madson		17 ~~NW¼ of SE¼~~ Lot 3				56	50		No		438			438		146				146		
											397			397		133				133		160
Ecker Ruth Brennan	John & Grace Hoff	18 SW¼ of SE¼				40			No		183			183		61				61		
											165			165		56				56		67
Bennie Mabel & Anne		19 SE¼ of SE¼				40			Yes		375			425	99	75				91		
											285	140		425	75					85		97
		20									3679			4519	428	793						
											3349			4189	400	829				1229		
						451	40									1622				1627		1221

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	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
										1													
										2													
										3													
										4													
										5													
	66					1450	14		1464	6	1st Half Paid	OCT 2 1953	13269										
												MAY 29 1953	8271		732		732					
										7													
SOLD FOR TAXES	48					1054	10		1064	8	Forfeited	10-1-53											10.64 Canc.
											Pure Paid	MAY 18 1953	5682										
	234					5138	52.20		5190	9	Pure Paid	JUL 24 1953	11304		1463		1464				1563	2049	
										10													
	456					1730			1230	11	PAID IN FULL	MAY 29 1953			1230								
	173					3798			3798	12	PAID IN FULL	MAY 29 1953	1423		3798								
	58					1274			1274	13	PAID IN FULL	MAY 29 1953			1274								
											2nd Half Paid	OCT 31 1953	14349										
	109					2394	24		2418	14	1st Half Paid	MAY 12 1953	6747		1207		1209						
											2nd Half Paid	OCT 2 1953	15267				1209						
	109					2394	24		2418	15	1st Half Paid	NOV 2 1953	15267		1207		1209						
	44					966			966	16	2nd Half Paid	OCT 21 1953	15267		483		483						
											2nd Half Paid	MAY 25 1953	5392										
	160					3514	36		3550	17	2nd Half Paid	SEP 19 1953	15117		1775		1775						Settlement pending
											2nd Half Paid	OCT 28 1953	15267										
	67					1472	16		1488	18	2nd Half Paid	OCT 31 1953	15348		744		744						
											1st Half Paid	MAY 12 1953	6747										
	497					2130			2130	19	2nd Half Paid	OCT 21 1953	15267		1065		1065						
										20		MAY 29 1953	5392										
	428					26814	176		26990						14982		9051				1563		
	793																						
	1221																						

Arthur's Point | Kearney Heights | Ogema Point

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

Form SCD (53) WILLIAM BATH BOOKBINDERY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicates Homestead Tax or No	Indicates Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres / Hdths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Horace R. & Marjorie Christensen		NE¼ of NE¼	9	141	30	40		Yes	Yes	350	815		1165	233					233		240
2	" " "		~~NW¼ of NE¼~~ Lot 1				38			Yes	320			1155	231					231		64
3	" " "		SW¼ of NE¼				40			Yes	290 / 235			390 / 265	58 / 53					58 / 53		52
4	" " "		SE¼ of NE¼				40			Yes	335 / 305			335 / 305	67 / 61					67 / 61		74
5																						
6	Robert Keike Jr.		NE¼ of NW¼ Lot 2				23.70		No		294 / 240			294 / 240		88 / 80				88 / 80		97
7	Wm. J. Florence Et Block		NW¼ of NW¼ Lot 3				37.50		No		1441 / 408	504		1945 / 715		318 / 305				318 / 305		323
8			SW¼ of NW¼																			
9	Robert Keike Jr.		~~SE¼ of NW¼~~				10		No		201 / 183 / 168			201 / 183 / 168		61 / 56				61 / 56		67
10																						
11	Hans H. & Betty K. Poppel		NE¼ of SW¼				40		Yes		205 / 185			205 / 185	41 / 37					37		41
12	Opal L. Smedberg		NW¼ of SW¼				40		Yes		190 / 170			190 / 170	38 / 34					34		152
13	" " "		SW¼ of SW¼				40		Yes		260 / 210 / 190	530		790 / 740 / 120	158 / 148 / 144					148 / 144		152
14	Evert & Dorothy Hanson		SE¼ of SW¼				40		Yes		245 / 220	125		370 / 345	74 / 69					74 / 69		84
15	" " "		~~SE¼ of SW¼~~ Lot 4				35.60		Yes		180 / 160 / 145			180 / 160 / 145	36 / 32 / 29					32 / 29		95
16	Evert W. & Dorothy Opal L. Huntley Calemer Louise Hanson		NE¼ of SE¼				40		Yes		305 / 275 / 250			305 / 275 / 250	61 / 55 / 50					53 / 50		61
17	" " "		NW¼ of SE¼				40		Yes		180 / 165 / 150			180 / 165 / 150	36 / 33 / 30					33 / 30		36
18	" " "		SW¼ of ~~SE¼~~ Lot 5				21.10		Yes		90 / 80 / 75			90 / 80 / 75	18 / 16 / 15					16 / 15		18
19	" " "		~~SE¼ of SE¼~~ Lot 6				34.90		Yes		345 / 275 / 250	240		585 / 515 / 490	117 / 103 / 98					103 / 98		109
20							410.4 / 372.4				6321			5941	966 / 408	449 / 467				1395		1463

	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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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								54.70			54.70	2nd Half Paid	OCT 2 1953											
												1st Half Paid	JUL 7 1953											
2								14.04			14.04	2nd Half Paid	OCT 2 1953											
												1st Half Paid	JUL 7 1953											
3								11.42			11.42	2nd Half Paid	OCT 2 1953											
												1st Half Paid	JUL 7 1953											
4								16.24			16.24	2nd Half Paid	OCT 2 1953											
												1st Half Paid	JUL 7 1953											
5																								
6								21.30	.22		21.52	Part Paid	MAY 29 1953	5838		1.07		11.76						
												Balance Paid	SEP 2 1953	12779										
7								73.12	.76		73.88	1st Half Paid	MAY 29 1953	5696		36.94								
												2nd Half Paid	OCT 13 1953	11510				36.94						
8																								
9								14.70	.16		14.86	Balance Paid	SEP 2 1953	12779										
												Part Paid	MAY 29 1953	5823		7.44		7.42						
10																								
11								9.00			9.00	PAID IN FULL	MAY 29 1953	5681		4.28								
12								33.38			33.38	PAID IN FULL	MAY 29 1953											
13								18.44			18.44	2nd Half Paid	OCT 31 1953	12298		9.22		9.22						
												1st Half Paid	MAY 29 1953	14359										
14								7.68			7.68	2nd Half Paid	OCT 31 1953			3.84		3.84						
												1st Half Paid	MAY 29 1953											
15																								
16								13.38			13.38											13.38	1.47	72
17								7.90			7.90											7.90	.86	9
18								3.94			3.94											3.94	.42	3
19								23.92			23.92											23.92	2.64	
20																								
								32.16	1.14		32.30					11.058		16.258				4.94		

Arthur's Point
Kearney Heights
Ogma Point

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

Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) [illegible]

	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
1	Harold & Agnes Anderson			NE¼ of NE¼ Lot 1	10	140	30	60	90		No	No	234			234	86	78				78		86
2				NW¼ of NE¼ Lot 2				47	25		No		213			213		71				71		
3				SW¼ of NE¼									336			336	111	112				223		371
4				SE¼ of NE¼									279	777		1056		352				352		
5																								
6	Jerry Donda			NE¼ of NW¼ Lot 3				33	25		Yes		192			192	64					64		
7				NW¼ of NW¼				40			Yes		177	288		465	93					93		100
8				SW¼ of NW¼ Lot 4				31	10		Yes		380			380	126					126		
9				SE¼ of NW¼									345	925		1270		254				254		267
10																								
11	Axel Lee & Ina L. Wallin			NE¼ of SW¼ Lot 5				45			Yes		470	400		870	174					174		
12				NW¼ of SW¼																				194
13				SW¼ of SW¼				34			Yes		215			215	43					43		
14				SE¼ of SW¼ Lot 6				26	95		Yes		275	700		975	195					195		47
15													250			950	190					190		201
16	E. J. Nagel			NE¼ of SE¼ Lot 9				40	60		Yes		135			135	27					27		
17				NW¼ of SE¼									125			125	25					25		30
18	Axel Lee & Ina L. Wallin			SW¼ of SE¼ Lot 7				28	75		Yes		130	120		130	26	24				24		
19				SE¼ of SE¼ Lot 8				39	95		Yes		110			110		22				22		26
20													210	190		210	42	38				35		
													175			175		35				35		42
													3106			6196	966	965	457			1359		
													2827			5917	820	439				1259		1422

	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 22½ Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		86					1888 20			1908	1	PAID IN FULL	MAY 29 1953	8300		1908							
2		371					8146 84			8230	2	PAID IN FULL	MAY 29 1953			8230							
3											3													
4											4													
5											5													
6		100					2196			2196	6	2nd Half Paid 1st Half Paid	OCT 14 1953 MAY 29 1953	8381 8299		1098		1098					
7		57					1252			1252	7	2nd Half Paid 1st Half Paid	OCT 14 1953 MAY 29 1953	8381 8299		626		626					
8		268					5884			5884	8	2nd Half Paid 1st Half Paid	OCT 14 1953 MAY 29 1953	8381 8299		2942		2942					
9											9													
10											10													
11		194					4260			4260	11	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	8552 8299		2130		2130					
12											12													
13		47					1032			1032	13	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	8299		516		516					
14		201					4412			4412	14	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	N352		2206		2206					
15											15													
16		30					658			658	16	PAID IN FULL	MAY 26 1953	6940		658							
17											17													
18		26					570			570	18	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	8299		285		285					
19		42					922			922	19	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	N352		461		461					
20											20													
		966 457 1422					31420	104		31524						21060		10064						

Arthur's Point
Kearney Heights
Ocean Point

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5CD (52) MILLER-DUNN PRINTING, 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 Personal 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 Equalled by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
State of Minnesota		1	NE¼ of NE¼	11	140	30																
State of Minnesota		2	NW¼ of NE¼																			
State of Minnesota		3	SW¼ of NE¼																			
State of Minnesota		4	SE¼ of NE¼																			
		5																				
State of Minnesota		6	NE¼ of NW¼																			
State of Minnesota		7	NW¼ of NW¼																			
State of Minnesota		8	~~SW¼ of NW¼~~ Lot 1																			
State of Minnesota		9	SE¼ of NW¼																			
		10																				
State of Minnesota		11	NE¼ of SW¼																			
State of Minnesota		12	NW¼ of SW¼																			
State of Minnesota		13	SW¼ of SW¼																			
State of Minnesota		14	SE¼ of SW¼																			
		15										244			244	82				82		
Clarence & Eva Harvey		16	NE¼ of SE¼				40		No			222			222	74				74		82
												201			201	67				67		
State of Minnesota		17	NW¼ of SE¼																			
State of Minnesota		18	SW¼ of SE¼									117			117	39				39		
Willis E. & Catherine L. Johnston		19	SE¼ of SE¼				40		No			108			108	36				36		39
												99			99	33				33		
		20										363			363	121				121		
							40					330			330	110				110		121
												100			100	33				33		

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. / Rate / Mills	Tax including State Homestead Mills	State Tax on Non-Homestead 23½ Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
	82	1800	18		1818												1818	$2000
	39	856	08		864	PAID IN FULL	APR 20 1953	3825		864								
	121	2656	26		2682					864							1818	

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 1952.

Form SCD (52) MILLER-DUNN 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 by Yes or No	Indicate Agricultural 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
						Acres	100ths				Dollars	Dollars	Dollars	Dollars
		1 NE¼ of NE¼	12	140	30			Dun						
		2 NW¼ of NE¼												
		3 SW¼ of NE¼												
		4 SE¼ of NE¼												
		5												
		6 NE¼ of NW¼												
A. R. Masser		7 ~~NW¼ of NW¼~~ Lot 2				14	93		No		117 / 108			117 / 108
State of Minnesota		8 ~~SW¼ of NW¼~~ Lot 3									99			99
Edna J. Lieut. Broughton		9 ~~SE¼ of NW¼~~ Lot 4				19	95		No		330 / 300			330 / 300
		10												
		11 NE¼ of SW¼												
~~Olaf~~ Swanson	State of Minnesota	12 ~~NW¼ of SW¼~~ Lot 5				~~19~~	~~25~~		No		241 / 209			241 / 209
		13 SW¼ of SW¼				40			Yes		170			170
Clarence & Evelyn Alleman		14 ~~SE¼ of SW¼~~ Lot 6				29	95		No		480 / 330	100 / 87		580 / 417
Adrian Gordon Merritt		15												
		16 NE¼ of SE¼												
		17 NW¼ of SE¼												
		18 SW¼ of SE¼												
		19 SE¼ of SE¼												
		20				150	00				1257 / 1151	151		1408 / 1251

IN WHOSE NAME ASSESSED	ASSESSED VALUATIONS: RURAL Homestead Up to $1,000 20%	RURAL Over $1,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $1,000 25%	ALL OTHER Over $1,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
A. R. Masser		34 / 36				36		34
State of Minnesota		33				33		
Edna J. Lieut. Broughton		110 / 100				110 / 100		121
~~Olaf~~ Swanson		77 / 88				88		97
		80				80		
Clarence & Evelyn Alleman		38				38		42
		34				34		
Adrian Gordon Merritt		100 / 83				103		117
		86	17					
		1423 / 1408	142 / 131	274 / 251		392		416
		1257				330		

IN WHOSE NAME ASSESSED	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. / Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.2 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
A. R. Masser	SOLD FOR TAXES	39	856	.08		864											5 64		
State of Minnesota							2nd Half Paid	OCT 16 1953	13409										
Edna J. Lieut. Broughton		121	2656	28		2684	1st Half Paid	MAY 29 1953	8301		1342		1342						
~~Olaf~~ Swanson							Forfeited	10-1953	13445										
	SOLD FOR TAXES	97	2130	22		2152	2nd Half Paid	OCT 13 1953	13445										21.52 Penn.
Clarence & Evelyn Alleman		$42	922			922	1st Half Paid	MAY 19 1953	8036		461		461						
		$100																	
Adrian Gordon Merritt		117	2568	04		2572	PAID IN FULL	DEC 3 1953	15340						2572	206			
		142 / 274 / 416	9132	62		9194					1803		1803		2578		564		

Arbutus Point
Journey 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 1952.

Form 5CD (52) MILLER-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	No. School District	Indicate Homestead Yes or No	Indicate 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%	ALL OTHER MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
						Acres 100s				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	1	NE¼ of NE¼	13	141	30		107														
	2	NW¼ of NE¼																			
	3	SW¼ of NE¼																			
	4	SE¼ of NE¼																			
	5																				
Maria H. Ramp	6	~~NE¼ of NW¼~~ Lot 1				33 50		Yes		475 / 430	705		1180 / 1135	236 / 227					236 / 227		245
Clarence Eulyn Allemann	7	NW¼ of NW¼				40		Yes		130 / 120			130 / 120	26 / 24					26 / 24		29
Clarence Allemann	8	SW¼ of NW¼				40		Yes		245 / 225	410		655 / 635	131 / 127					131 / 127		136
A. M. Schmidt	9	~~NE¼ of NW¼~~ Lot 2				41 30		Yes		407 / 425	409		816 / 834		272 / 278				272 / 278		308
	10																				
Jerry A. Ashway	11	NE¼ of SW¼				40		Yes		142 / 130	50		192 / 180		64 / 60				64 / 60		69
Evelyn R. & Hilda Bradshaw	12	NW¼ of SW¼				40		Yes		325 / 275			325 / 275	72 65 / 57					65 / 57		72
	13	SW¼ of SW¼				40		Yes		475 / 430			475 / 430	105 95 / 86					95 / 86		105
Evelyn Swanson Geo. A. Duncan	14	SE¼ of SW¼				40		Yes		249 / 225			249 / 225		83 / 76				83 / 76		71
	15																				
Raymond & Almeda Elisch	16	~~NE¼ of SE¼~~ Lot 4				40 30		Yes		220 / 200			220 / 200	48 44 / 40					44 / 40		48
	17	NW¼ of SE¼ Lot 3				51 85		Yes		330 / 300	850 / 480	Cabins	1630 / 1600	236 / 230	150				386 / 380		343
	18	SW¼ of SE¼																			
	19	SE¼ of SE¼				40		Yes		180 / 165			180 / 165	36 / 33					36 / 33		40
	20									3590			6444	918	618						
										3238			6112	867	589				1458		
																			1536		1536

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION	Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		District No. ..... Rate ..... Mills		2.26 Mills				Month Day Year											
		Dollars	$ cts	$ cts	$ cts	$ cts				$ cts	$ cts	$ cts	$ cts	$ cts	$ cts	$ cts	$ cts	$ cts	
1																			
2																			
3																			
4																			
5																			
6		#246	5380			5380	2nd Half Paid	OCT 13 1953	13475		3 18		3 18				53 80	59 18	
7		#29	636			636	2nd Half Paid	MAY 19 1953	13356										
8		#136	2986			2986	2nd Half Paid	OCT 13 1953	13475		14 93		14 93						
9		308	6762	70		6832	2nd Half Paid	MAY 29 1953	13356		34 16		34 16						
10							1st Half Paid												
11	SOLD FOR TAXES	69	1514	16		1530											15 30		
12		#72	1580			1580	2nd Half Paid	OCT 31 1953	14358		7 90		7 90						
13		#105	2306			2306	2nd Half Paid	MAY 29 1953	13302										
14		91	1798	20		2018	PAID IN FULL	JAN 22 1953	92	2018									
15							1st Half Paid	OCT 31 1953	14358		11 53		11 53						
16		#48	1054			1054	PAID IN FULL	JUL 6 1953											
17		#243 / 150	8628	34		8662	PAID IN FULL	JUL 6 1953	11217				105 94 / 2 12						
18																			
19		#40	878			878	PAID IN FULL	JUL 6 1953											
20		#918 / 618																	
		1536	33722	140		33862				2018	71 70		177 64				69 10		

Arthur's Point | Kearney Heights | Ogema Point

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

Form SCD (52) WILLIAM-BOYD COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	Number of Acres of Land: Hdths	No. School District	Industrial Homestead Tax Yes or No	Industrial Agricultural Tax Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	TRUE AND FULL VALUATIONS: BUILDINGS and Other Structures	TRUE AND FULL VALUATIONS: MACHINERY Permanently Attached to Real Estate	TRUE AND FULL VALUATIONS: 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%	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	Hdths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Clarence & Evelyn Alleman		1	NE¼ of NE¼	14	140	30	40		Non	Yes		165			165	33					33	
State of Minnesota		2	NW¼ of NE¼									150			150	30					30	46
State of Minnesota		3	SW¼ of NE¼																			
Clarence Alleman		4	SE¼ of NE¼				40					190			190	38					38	
		5										175			175	35					35	42
State of Minnesota		6	NE¼ of NW¼																			
		7	NW¼ of NW¼																			
State of Minnesota		8	SW¼ of NW¼ Lot 1														40					
Wilbert & Marie Bakeberg		9	SE¼ of NW¼ Lot 2				38			No		165			165		55				55	
		10										150			150		50				50	60
" "	" "	11	~~NE¼ of SW¼~~ Lot 3	29	35												44					
												132			132		44				44	
												120			120		40				40	48
J. A. Cline		12	~~NW¼ of SW¼~~ Lot 4	26						Yes		170			170	34					34	
" "	" "											155			155	31					31	37
		13	SW¼ of SW¼				40			Yes		270			270	54					54	
												245	200		445	89					89	99
Wilbert & Marie Bakeberg		14	SE¼ of SW¼				40			No		307			307		169				169	
												280	200		480		160				160	174
		15																				
Edgar & Hilda Bradshaw		16	NE¼ of SE¼				40			Yes		275			275	55					55	
												250			250	50	97				50	61
Wilbert Bakeberg		17	NW¼ of SE¼				40			No		264			264		88				88	
												340			340	68	50				88	97
" "	" "	18	SW¼ of SE¼				40			No		243			243	49	25				74	
												222			222	24	74				74	84
Edgar & Hilda Bradshaw		19	SE¼ of SE¼				40			Yes		450			450	295					295	
												410	775		1185	237					237	264
		20										2859			4464	629	1179					
												2631			3806	499	437				936	1002

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 2.2 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		36				790			790	2nd Half Paid 1st Half Paid	OCT 13 1953 MAY 19 1953	13145 8428		395		395					
2																						
3																						
4		42				922			922	2nd Half Paid 1st Half Paid	OCT 13 1953 MAY 19 1953	13145 8428		461		461					
5																						
6																						
7																						
8																						
9	SOLD FOR TAXES	60				1316	14		1330											1330		Cert # 25302 1-4-54
10																						
11	SOLD FOR TAXES	48				1054	10		1064											1064		Cert # 25302 1-4-54
12		37				812			812	PAID IN FULL JUN 15 1953		7840				398	45				
13		99				2174			2174	PAID IN FULL JUN 15 1953												
14	SOLD FOR TAXES	179				3930	40		3970											3970		Cert # 25302 1-4-54
15																						
16		61				1338			1338	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	14350 8302		669		669					
17	SOLD FOR TAXES	97				2130	22		2152											2152		Cert # 25302 1-4-54
18	SOLD FOR TAXES	89				1954	20		1974											1974		Cert # 25302 1-4-54
19		254				5576			5576	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	14350 8302		2788		2788					
20		529 473 1002				21996	106		22102					4313		7279				10490		

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 1952.

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Form SCD (52) WILLIAM-HAYS PRINTING, 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	Individual Homestead Tax Yes or No	Individual Agricultural Tax 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	Richard + Edara Clare			NE¼ of NE¼	15	140	30	40			Yes		185			185	137					37		41
2	State of Minnesota			NW¼ of NE¼									170			170	34					34		
3	Richard + Edara Clare			SW¼ of NE¼				40			Yes		185			185	137					37		41
4	" " "			SE¼ of NE¼ Lot 1				33	60		Yes		70			70	14					14		14
5													65			65	13					13		
6	State of Minnesota			NE¼ of NW¼																				
7	State of Minnesota			NW¼ of NW¼																				
8	W.W. + E.B. Cantonwine			SW¼ of NW¼				40			Yes		280			280	196					196		182
9	" " "			SE¼ of NW¼				40			Yes		235	60.0		855	171					171		
10											Yes		215			215	43					43		omitted Dup
11		Clifford A. Thorpe + Selma E. Thorpe		NE¼ of SW¼																				
12	Harold D. Lampe & Reed			NW¼ of SW¼				40			Yes		180			180	36					36		40
13	" " "			SW¼ of SW¼				40			Yes		165			165	33					33		
14	" " "			SE¼ of SW¼				40			Yes		325	60.0		925	185					185		191
15													295			895	179					179		
16	Richard + Edara Clare			NE¼ of SW¼ Lot 2				36	50		Yes		285	63.5		285	57					57		63
17	" " "			NW¼ of SE¼				40			Yes		260			260	52					52		
18	Clifford + Sally Thorpe			SW¼ of SE¼				40			Yes		310			945	189					189		195
19	Gerald + Hazel Lyche			SE¼ of SE¼				40			Yes		280	63.5		913	183					183		
20													200			200	40					40		
													170			170	34					34		44
													340			940	188					188		
													310	60.0		910	182					182		195
													410			410	82					82		
													375			375	75					75		40
													3053			5440	1078							
													3005			5440	1088					1088		
								496	10				7440	7405		14845	1035					1035		1095

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	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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	H 1					9 00			9 00	2nd Half Paid	OCT 26 1953	14176										
										1st Half Paid	MAY 28 1953	6959		4 50		4 50					
2																						
3	H 41					9 00			9 00	2nd Half Paid	OCT 26 1953	14176										
										1st Half Paid	MAY 28 1953	6959		4 50		4 50					
4	H 16					3 50			3 50	2nd Half Paid												
										1st Half Paid	MAY 28 1953			1 75		1 75					
5																						
6																						
7																						
8	H 182					39 96			39 96	2nd Half Paid	OCT 31 1953	14355										
										1st Half Paid	MAY 25 1953	6749		25 74		25 74					
9	H 47					10 32			10 32	2nd Half Paid	OCT 31 1953	14355										10.32 Added
										1st Half Paid	MAY 25 1953											
10																						
11																						
12	H 40					8 78			8 78												8 78	9 66
13	H 191					41 94			41 94												41 94	46 13
14	H 63					13 84			13 84												13 84	15 rr
15																						
16	H 195					42 82			42 82	2nd Half Paid	OCT 26 1953	14176		21 41		21 41					
										1st Half Paid	MAY 28 1953	6959									
17	H 44					9 66			9 66	2nd Half Paid	OCT 26 1953	14176		2 17		4 83					
										1st Half Paid	MAY 28 1953										
18	H 195					42 82			42 82	PAID IN FULL	APR 24 1953	7846		42 82							
19	H 90					19 76			19 76	2nd Half Paid	OCT 31 1953	14355										
										1st Half Paid	MAY 29 1953	8304		9 88		9 88					
20																						
	H 1098					241 08			241 08					119 83		72 01				64 56		

Arthur's Point | Kearney Heights | Cyrus Point

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

Cass County, Minnesota, for Taxes for the Year 1952.

Form 1CD (52) WILLIAM-DARBY PRINTING, 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	Number of Acres of Land: 100ths	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	No. School District	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	TRUE AND FULL VALUATIONS: BUILDINGS and Other Structures	TRUE AND FULL VALUATIONS: MACHINERY Permanently Attached to Real Estate	TRUE AND FULL VALUATIONS: TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	ASSESSED VALUATIONS: RURAL: Over $4,000 and Non-Homestead 33⅓%	ASSESSED VALUATIONS: ALL OTHER: Homestead Up to $4,000 25%	ASSESSED VALUATIONS: ALL OTHER: Over $4,000 and Non-Homestead 40%	ASSESSED VALUATIONS: MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Valuation Equalized by Board of Review	FINAL EQUALIZED VALUE
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
State of Minnesota		1	NE¼ of NE¼	16	140	30			No		107											
State of Minnesota		2	NW¼ of NE¼ Lot 1																			
		3	SW¼ of NE¼																			
State of Minnesota		4	SE¼ of NE¼																			
		5																				
State of Minnesota		6	NE¼ of NW¼																			
State of Minnesota		7	NW¼ of NW¼ Lot 3																			
State of Minnesota		8	SW¼ of NW¼ Lot 4																			
		9	SE¼ of NW¼ Lot 2																			
		10																				
Mike Bushay		11	NE¼ of SW¼				40		No		240	240			264	240		55	80		80	80
Otta R. Mell												219				219		73			73	
		12	NW¼ of SW¼ Lot 5				39.75		No		330	330			330	330		110			110	121
												300				300		100			100	
		13	SW¼ of SW¼ lease that part lying S of C&R				37		No		273	273			300	273		91			91	100
												249				249		83			83	
		14	SE¼ of SW¼				40		No		288	288			320	288		96			96	106
												261				261		87			87	
		15	NE¼ of the W 627' of the S of the S lying S of C&R				3		Yes		475	475			500	475	100	97			97	100
												40	450			490		98			98	
Dwight Dayse Rideout												200				200		40			40	
Henry & Anny B. Ames		16	NE¼ of SE¼				40		Yes		220	180			220	180	44	36			36	44
Andrey Price												220				220		44			44	
Andrey Price		17	NW¼ of SE¼				40		Yes		240	240			240	240	48	48			48	48
												1700				1700		340			340	
		18	SW¼ of SE¼				40		Yes		140	155	300		440	455	91	91			91	91
												213				213		71			71	
Lowell & Lillian Sims		19	SE¼ of SE¼				40		No		234	195			234	195			78		65	78
		20																				
												2137				2729	290	493			783	
												1994				2029	290	448			738	
							519.75					1999	750			2749	290	493			783	783

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: 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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	$ cts.	$ cts.	$ cts.	$ cts.															
						1														
						2														
						3														
						4														
						5														
						6														
						7														
						8														
						9														
						10														
	88	19 32	20		1952	11	PAID IN FULL	MAY 29 1953	6305		19 52								19 52	
							2nd Half Paid	OCT 27 1953												
	121	26 56	28		2684	12	1st Half Paid	MAY 13 1953	14523		13 42		13 42						13 42	
							2nd Half Paid	OCT 27 1953	5770											
	100	21 96	22		2218	13	1st Half Paid	MAY 13 1953			11 09		11 09						11 09	
							2nd Half Paid	OCT 27 1953												
	106	23 28	24		2352	14	1st Half Paid	MAY 13 1953			11 76		11 76						11 76	
							1st Half Paid	MAY 22 1953	6106		10 98								10 98	
	100	21 96			2196	15	2nd Half Paid	OCT 13 1953	13462											
	44	9 66			966	16	PAID IN FULL	MAY 29 1953												
	48	10 54			1054	17	PAID IN FULL	MAY 29 1953	8306		4 72								4 72	
	98	21 52			2152	18	PAID IN FULL	MAY 29 1953												
	78	17 12	18		1730	19	PAID IN FULL	APR 30 1953	3887		17 30								17 30	
						20														
	# 290 493 783	171 92	1 12		1730 4						125 79		47 25							

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 1952.

Form SCD (52) MILLER-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	100ths	No. School District	Indicate Rural Credit Farm Tract by No	Indicate Rural Credit Personal Property Tract by No	TRUE AND FULL VALUATIONS: 100% LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Geo. E. Smedberg	Geo. E. Smedberg	1	NE¼ of NE¼	17	140	30	40		No	Yes		235 215			235 215	43					43		43
Esther Ruth Brennan	John & Grace Hathaway	2	NW¼ of NE¼				37	27		No		213 192			213 192	47 37					84		71
Margaret Young		3	SW¼ of NE¼				31	75		Yes		310 295			310 295	76 59					65		52
Geo. E. Smedberg	Geo. E. Smedberg	4	SE¼ of NE¼				40			Yes		510 465	270		780 735	83 97	156 147				156		166
		5																				
Esther Ruth Brennan	John & Grace Hathaway	6	NE¼ of NW¼				40	36		No		408 372			408 372		136 124				136		150
Wm. Dreske		7	NW¼ of NW¼				40			Yes		185 170			185 170	37 34					37		41
Emma A. Hoffmeyer	Emma A. Hoffmeyer	8	SW¼ of NW¼				25	58		Yes		135 125			135 125	27 25					27		30
David & Muriel M. Peterson		9	SE¼ of NW¼				31	12		Yes		470 430	470		880 840	172 168					172		184
Margaret Young		10																				
Roy J. Quick		11	NE¼ of SW¼				30	35		No		269 245			307 283		269 261				269		278
David & Muriel M. Peterson		12	NW¼ of SW¼				32	33		Yes		245 225			245 225	49 45					49		54
		13	SW¼ of SW¼				36	85		Yes		315 290			193 0 180	206 190					206		212
Backus State Bank		14	SE¼ of SW¼				38	31		Yes	5/8	520 475	750		1225 1270	254 264					254 264		314
		15																				
Esther Ruth Brennan	John & Grace Hathaway	16	NE¼ of SE¼				36	52		No		240 219	540		780 759		260 253				260		268
Roy J. Quick		17	NW¼ of SE¼				39	15		No		355 325			355 325		94 85				94		94
John & Grace Hathaway		18	SW¼ of SE¼				40			Yes		1545 1405	1080		1578 2485	318 330	309				318 330		330
		19	SE¼ of SE¼				40			Yes		120 110			120 110	24 22					24 22		26
		20										5400 4909			9713 9222	1426 1356	861 814				2170		2287
							640	19					1013									

Cass County, Minnesota, for Taxes for the Year 1952.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.26 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
									1		Part Paid MAY 22 1953	6105		10 04		32						
										✓	Balance Paid OCT 23 1953	11496										
										✓	2nd Half Paid OCT 31 1953	11319										
									2	✓	1st Half Paid MAY 29 1953	6747		787		787						
SOLD FOR TAXES									3													
										✓	Part Paid MAY 22 1953	6105		13 00								
									4	✓	Balance Paid OCT 23 1953	11496				2349						
									5													
										✓	2nd Half Paid OCT 31 1953	11319										
									6	✓	1st Half Paid MAY 29 1953	6747		1665		1664						
SOLD FOR TAXES									7	✓	PAID IN FULL MAY 29 1953	7423		9								
									8	✓	PAID IN FULL APR 29 1953	5090		6 58								
SOLD FOR TAXES									9													
									10													
SOLD FOR TAXES									11	✓	PAID IN FULL APR 29 1953	5090		11 80								
									12	✓												
									13	✓	PAID IN FULL APR 29 1953	5090		46 54								
									14	✓	1st Half Paid MAY 13 1953	5484		28 98								
											2nd Half Paid OCT 1 1953	13541				28 98						abatement pending
									15													
SOLD FOR TAXES									16	✓	PAID IN FULL MAR 13 1953	3617		57 44								
SOLD FOR TAXES									17													
										✓	2nd Half Paid OCT 31 1953											
									18	✓	1st Half Paid MAY 29 1953	6747		36 23		36 23						
										✓	2nd Half Paid OCT 31 1953	11318										
									19		1st Half Paid MAY 29 1953			2 85		2 85						
									20													
														248 99		1 16 33						

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 1952.

Form SCD (52) MILLER-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	100ths	No. School District	Indicate Homestead Yes or No	Indicate 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%	ALL OTHER MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
													Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Arnold + Merleen Mentzer			5th NE NW Walthy E of Ry	18	140	30																	
1	David L. + Mable Peterson			NE¼ of NE¼	18	140	30	40	46	24		Yes	205	185		390	185					370		41
2	Geo. F. Miell			NW¼ of NE¼				40	50			Yes	270	265		535	265					530		53
3				SW¼ of NE¼				40	28			Yes	240	220		460	220					440		46
4	~~Emmanuel~~ Manuel M. Peterson + ~~Lucy~~ Lucille Peterson			SE¼ of NE¼				40	38			Yes	205	185		390	185					370		41
5	~~Harry~~ Gottlieb Hiller	Hattler		Ville of Ry of tract E on Lot 4				12				Yes	160	410		570	114	45				159		166
	~~Eddie R. Rierson~~	Angeline D. Brunner	Use Ry	NE¼ of NW¼ less 2.64 acres				37	80			No	219	180		399		66				66		73
	Walter E. + Marguerite Mercer			NW¼ of NW¼ Lot 2				23	74			Yes	410	475		885		1209				285		298
	Herbert + Evelyn Leisy			~~SW¼ of NW¼~~ Lot 3				33	10			Yes	235	215		450		43				43		47
				SE¼ of NW¼ less Ry				36	39			Yes	285	230		515		46				46		51
	E. R. Frost			Tract E of Lot 4				1				Yes	90	80		170		16				16		18
	Helena Koch			Tract ~~NE¼ of NW¼~~ Lot 4 less 2.64				1				No	120	108		228				4036		36		40
	Esther M. Wescott			Tract E of W. of Ry of Lot 4				24	04			Yes	240	265		505		5.80		33		118		123
	Leonora Sheldon			Lot 5 less Road + less sold				17	27			Yes	195	180		375		445				89		93
	Vernon + Thelma Garaville			~~SW¼ of NW¼~~ Beg at NW Cor of Mc Ry				~~88~~	08			Yes		10		10						2		2
	R. Leisy			Tract E of Lot 4				10	95			Yes	330	300		630		1065				353		359
				NE¼ of SE¼				10	42			Yes	140	130		270		130				26		29
	David + Manuel M. Peterson			NW¼ of SE¼				40	35			Yes	240	320		560		220				44		45
	Alta Miell King			SW¼ of SE¼ less 50 x 50 rods in NE Cor + less part W of Ry				28	30			Yes	135	170		305		260				200		203
	LaVerne Nelson			SE¼ of SE¼				40	43			Yes	335	300		635		1210				242		243
	George F. Miell			Tract E of Lot 4				10				No	365	330		695		855		285		285		296
	E. K. + Effie B. Starkweather			about 88 acres of E½ of Mc + of Ry				~~88~~				No		57		57		57				19		21
	Daniel W. + Edwina L. Hecker							64	40			No	63	51		114		57				17		
													4640											
													4223	5693		9896	1642	562				2204		2247

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. / Rate / Mills						Tax including State Homestead Mills	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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		41						900			900	PAID IN FULL	APR 29 1953	5090		900								
2		58						1274			1274	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 13 1953	4523 / 5790		637		637						
3		48						1054			1054	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 13 1953	4523 / 5790		527		527						
4		41						900			900	PAID IN FULL	APR 29 1953	5090		900								
5		118						2594			2594	PAID IN FULL	MAY 13 1953	5686		2594								
		48						3644		10	3654													
6		73						1602		16	1618	PAID IN FULL	MAY 12 1953	5170		1618								
7				185				7018		24	7042	PAID IN FULL	DEC 31 1953	5721						7042	563			
8		97		108				1082			1032											1032	1135	
9		51						1120			1120											1120	1232	
10	SOLD FOR TAXES	18						394			394											394	433	
11	SOLD FOR TAXES		40					878		10	888											888		
12		173						2700			2700	PAID IN FULL	MAY 16 1953	6046		2700								
13		92						2020			2020	2nd Half Paid / 1st Half Paid	OCT 6 1953 / MAY 22 1953	4582 / 6100		1010		1010						
14		2						44			44	PAID IN FULL	DEC 31 1953	5721						44	04			
15		359						7882			7882											7882	8670	
16		29						636			636	PAID IN FULL	APR 29 1953	5090		636								
17		48						1054			1054	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 13 1953	4523 / 5790		527		527						
18	SOLD FOR TAXES	203						4456			4456	2nd Half Paid / 1st Half Paid	OCT 27 1953 / MAY 13 1953	4523 / 5790		2729		2729					4456	
19		248						5446			5446	2nd Half Paid / 1st Half Paid	OCT 8 1953 / MAY 20 1953	4639 / 5917		3283		3283						
20		296						6500		66	6566													
		21						460		04	464	PAID IN FULL	FEB 23 1953	4972	464									
		1686 / 478 / 2084		185 / 108 / 293	= 1716 / 586 / = 2349			43995	130		45711				464	19115		8107		7056		15172	settlement pending

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 1952.

Form SCD (52) WILLIS-GAYLORD-RIDGMAN, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	Sch. District	Indicate Homestead Yes or No	Indicate 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%	ALL OTHER MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
						Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
W. W. Ellis A.C. Ellis	Jack & Julia Kaufman	Parcel of land described as: Beg. at NW cor. of Sec. 18 T 139 N R 29 W, 5 rods E, 10 rods S, 5 rods W, 10 rods N to beg. Also

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

Form SCD (52) WALSH-DOYE 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	Hdths	Sch. District	Individual Personal Tax Yes or No	Individual Personal Tax Paid Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	Hdths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE¼ of NE¼	19	140	30			2m														
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5	Village of Hackensack		N. 255' of W. 20' of SW¼ of SE¼																				
6			NE¼ of NW¼																				
7			NW¼ of NW¼																				
8			SW¼ of NW¼																				
9			SE¼ of NW¼																				
10	Maud Smith		Lot of NE¼ of SW¼		1					yes		60 55	70		130 125	26	25				25		24
11	Everett & Evangeline Reed		2½ acres East 660' of N 315' of E 324' lying S of R/W of SE¼ of NW¼		1					yes		60 55	500		560 555	112	111				111		110
12			NW¼ of SW¼																				
13			SW¼ of SW¼																				
14	James A. & Mattie Miell		SW¼ of SW¼ less 2 acres				63			yes		240 220	750		990 970	198	194				198		194
15																							
16	Edmund & Rose D. Fathrs		NE¼ of SE¼ less 1 a.				30			yes		140 130			140 130	28	26				26		24
17	Archie E. & Margaret Gohnson		SE¼ of NE¼				10			yes		100 80	920		1020 1000	204	200				202		200
18	Earl Graulen		SW¼ of SE¼ except that part lying N of Ry 371 & W of S&R 5				37			yes		260 235	400		660 635	132	127				132		127
19			SE¼ of SE¼				40			yes		120 110			120 110	24	22				22		22
20	Lorne L. Rice		all that part of the W½ of SE¼ lying W of Ry 371 & N of S&R 10		3					no		80 44 997	249		300 244 3880	716	10 100 98 100				100 98 816		102 837
							186					1012 1000	2889		3901 3759	735	1027				1027		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS SUPPLIED BY DEPARTMENT OF TAXATION: District No. / Rate ... Mills	Tax Including State Homestead ... Mills	State Tax on Non-Homestead 22½ Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1							1												
2							2												
3							3												
4							4												
5							5												
6							6												
7							7												
8							8												
9							9												
10		26	5 70			5 70	10	PAID IN FULL	JAN 17 1953	32	5 70								
11		112	24 58			24 58	11	PAID IN FULL	MAY 29 1953	5738		24 58							
12							12												
13							13												
14		203	44 58			44 58	14	PAID IN FULL	MAY 29 1953	5307		44 58							
15							15												
16		29	6 36			6 36	16	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	5808		3 18		3 18					
17		204	44 78			44 78	17	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	5809		22 39		22 39					
18	SOLD FOR TAXES	137	30 08			30 08	18	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	5813		15 04		15 04					
19	SOLD FOR TAXES	24	5 26			5 26	19	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953			2 63		2 63					
20		102 735 10 837	22 38 183 72	24		22 62 18396	20	PAID IN FULL	MAY 29 1953	8631		22 62							
											5 70	135 04		1 324					

Arthur's Point
Kearney Heights
Opera Point

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

Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52)

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	Indicate Homestead Tax as Yes or No	No. School District	Indicate Homestead Agricultural Tax as Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Charles J. & Irene B. Hayes		1	NE¼ of NE¼	30	140	30	40	No		No	132 / 120			132 / 120		44 / 40				44 / 40	
Salome Gillespie		2	NW¼ of NE¼, Less E207' of N207'				40			No	386 / 350	379		765 / 729		255 / 243				255 / 243	
		3	SW¼ of NE¼				40			No	189 / 171			189 / 171		63 / 57				63 / 57	
		4	SE¼ of NE¼																		
State of Minnesota																					
Charles J. & Irene B. Hayes		5	E207' of N207' of NW¼ of NE¼					No		No	23 / 20	250		273 / 270		91 / 90				91 / 90	
John K. & Anna Blank		6	NE¼ of NW¼				40			No	325 / 295	326		651 / 621		217 / 207				217 / 207	
		7	NW¼ of NW¼				40			No	165 / 150			165 / 150		55 / 50				55 / 50	
Albert O. & Inga Ellhoss		8	SW¼ of NW¼				40			Yes	185 / 170			185 / 170	37 / 34					37 / 34	
State of Minnesota		9	SE¼ of NW¼																		
		10																			
State of Minnesota		11	NE¼ of SW¼																		
Village of Backensack			Place of NW¼ of SW¼				Exempt														
Earl W. & Lucy J. Farmer		13	SW¼ of SW¼				40			No	330 / 300			330 / 300		110 / 100				110 / 100	
		14	SE¼ of SW¼ Lot 2				38.75			No	183 / 167			183 / 167		61 / 56				61 / 56	
Albert O. & Inga Ellhoss		15	Place of NW¼ of SW¼				30			Yes	110 / 100			110 / 100	22 / 20					22 / 20	
State of Minnesota		16	NE¼ of SE¼																		
State of Minnesota		17	NW¼ of SE¼																		
Arnold & Lorraine Anderson		18	~~SW¼ of SE¼~~ Lot 1				39.99			No	132 / 120			132 / 120		44 / 40				44 / 40	
State of Minnesota		19	SE¼ of SE¼																		
		20																			
							988.74				2316 / 1968	956		3272 / 2919	59 / 53	940 / 838				999 / 891	1068

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. / Rate	District No. / Rate	District No. / Rate	District No. / Rate	District No. / Rate	District No. / Rate	Tax including State Homestead Mills	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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	48						1054	10		1064	1	PAID IN FULL	AUG 10 1953	12715				1064							
2	268						5884	60		5944	2	1st Half Paid	OCT 31 1953	8346		2972		2972							
3	69						1514	16		1530	3	1st Half Paid	OCT 31 1953	14342		765		765							
4											4														
5	92						2020	20		2040	5	PAID IN FULL	AUG 10 1953	12715				2040							apples Cass Co. Ins. Agency
6	228						5006	52		5058	6	Balance Paid Part Paid	OCT 31 1953 / MAY 29 1953	8346 / 14342		3510		2888							
7	60						1316	14		1330	7	Balance Paid Part Paid	OCT 31 1953 / MAY 29 1953												
8	~~41~~ 41						900			900	8	PAID IN FULL	MAY 25 1953	14603		900									
9											9														
10											10														
11											11														
12											12														
13	121						2656	28		2684	13	PAID IN FULL	OCT 28 1953	14077				2689							
14	67						1470	16		1486	14	PAID IN FULL	OCT 28 1953					1480							
15	~~24~~ 24						526			526	15	PAID IN FULL	MAY 25 1953	14603		526									
16											16														
17											17														
18 SOLD FOR TAXES	48						1054	10		1064	18	PAID IN FULL	FEB 9 1953	247	1064										
19											19														
20											20														
	~~65~~ 1001 1066						23400	226		23626						8663		13899							

Arthur's Point | Kearney Heights | Opera Point

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) WILLIS-GUNN 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	No. School District	Indicates real estate Taxed on Iron Ore	Indicates real estate Taxed on Forest Land	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	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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
							Acres / 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		
Oake Jens + Ruth W. Nemic		1	NE¼ of SW¼ Lot 1	21	140	30	13		Yes		285	250		984	1309		83			1392		1392																			
State of Minnesota		2	NW¼ of NE¼ Lot 2						No		215	249		464	102					102		102																			
Wm Harvey, Sue Stanley, Robert Schultz, Hannon?		3	SW¼ of NE¼ Lot 3				28 40		No		341	311 / 284	220	531 / 504		177 / 168				177 / 168		177 / 168																			
		4	SE¼ of NE¼																																						
Rasmus John Pommer Chris Pommer		5	Lot 1 except E 300'																																						
David M. Joyce Kidenuk		6	NE¼ of NW¼				40		No		195	177 / 162		177 / 162	195	59 / 54				59 / 54		59 / 54																			
John + Grace Hatherway		7	NW¼ of NW¼				40		Yes		320	290 / 263		290 / 263	58 / 53					53		53																			
Marguerite Richardson Julia Jenson		8	SW¼ of NW¼				40		Yes		291	265 / 240		265 / 240	53 / 48					53 / 48		53 / 48																			
Orville Jr Palmer A Olson		9	SE¼ of NW¼ Lot 5 except 2½ ac				31 50		Yes / No		241	220 / 200	850 / 201	1271 / 1251	214 / 210	67				281 / 277		281 / 277																			
Earl Jr + Clara Haglund		10	approx 3 ac of Lot 5				50		No		163	57 / 51	99	156 / 150		52 / 50				52 / 50		52 / 50																			
		11	NE¼ of SW¼																																						
Marguerite Richardson		12	W½ of NW¼ of SW¼ exc ½ Lot 6				12 50		Yes		305	275 / 250	630	905 / 880	181 / 176					181 / 176		181 / 176																			
Frank Jr Olga E Lukken		13	SW¼ of SW¼ Lot 7				38 25		No		291	264 / 240		264 / 240		158 / 80				158 / 80		158 / 80																			
		14	SE¼ of SW¼																																						
Marguerite Richardson		15	S½ of Lot 6				12 50		Yes		70	65 / 60		65 / 60	14 / 12					13 / 12		13 / 12																			
Homer + Ella Lockey		16	NE¼ of SE¼ Lot 4 less 5.9 acs.				5 90		No		271	375 / 150	300	675 / 450	135 / 90					225 / 180		225 / 180																			
Ray Jr Mathew Jr E.E. Linville Jr + Craig H. Humbert, Trustees		17	NW¼ of SE¼																																						
Edwin D. + Thelma J. Sundin ½ + George F. Sinnicks " "		18 19	5.9. SW¼ of SE¼ Lot 4 / SE¼ of SE¼				5 90					81	300	381		127				127		127																			
		20									267			5310	626	651																								
											2284			5083						1277																				
							229 46				2284	2199	2799	5083	626	651				1277		1277																			

The only Assessor's here put on 1952 by Board of Review. Figured 1951 value used for Edwin D. + Thelma J. Sundin

And. Assess. omitted property

SOLD FOR TAXES	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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
SOLD FOR TAXES	46 96	18		47 14	1 PAID IN FULL	OCT 2 1953	14455				47 14		1 65				
					2												
	41 06	42		41 48	3 PAID IN FULL	MAY 29 1953	8318		41 48								
					4												
					5												
	14 26	14		14 40	6 1st Half Paid	MAY 22 1953	6106		7 20								
					6 2nd Half Paid	OCT 1 1953	13632				7 36						
	14 04			14 04	7 2nd Half Paid / Bal from Forf	OCT 31 1953 / MAY 29 1953	13719 / 8147		7 02		7 02						
SOLD FOR TAXES	12 74			12 74	8										12 74		
	68 28	16		68 44	9 PAID IN FULL	MAY 19 1953	5619		68 44								
	11 86	12		11 98	10 PAID IN FULL	MAY 19 1953	5618		11 98								
					11												
SOLD FOR TAXES	41 06			41 06	12										41 06		
	21 30	22		21 52	13 PAID IN FULL	MAY 29 1953	8317		21 52								
					14												
SOLD FOR TAXES	3 06			3 06	15										3 06		
	27 88	28		28 16	16 PAID IN FULL	MAY 22 1953	5687		21 88								25.98 Deducted
					17												
	27 88	28		28 16	18 PAID IN FULL	MAY 22 1953	5692		28 16								28.16 Added
					19												
					20												
	115 24			115 58													
	187 60	152		188 44					187 98		61 36				56 86		
	3 02 50			3 04 02													

Arthur's Points
Journey Heights
Opem Point

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

Form SCD (52) WALSH-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	100ths	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	No. School District	TRUE AND FULL VALUATIONS: 10% 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
Gerald & Hazel Lysdale		1 NE¼ of NE¼ Lot 1	32	140	30	56	25	No	Yes		350			350	220	197				184		181
											320			320	170	171				171		
Harold & Emma Cole		2 NW¼ of NE¼				40			Yes		335			335	137					137		144
											305	350		655	114	131				131		
		3 SW¼ of NE¼ Lot 2				39	60		Yes		265			265		53				53		53
											240			240		48				48		
		4 SE¼ of NE¼																				
Paul Koch		5 135 acres of Lot 8				13	50	No			89			189			63			63		66
											80	100		180			60			60		
John Jim & Ruth W Nemec		6 NE¼ of NW¼				40			Yes		155			195		39				39		41
											170			170	111	34				34		
		7 NW¼ of NW¼ Lot 10				39	95		Yes		185			185		37				37		41
											170			170	111	34				34		
Arthur N & Amelia E Flesch		8 SW¼ of NW¼ Lot 9				34	35		No		129			129			64			64		70
											177			177			1058			58		
John Jim & Ruth W Nemec		9 SE¼ of NW¼				40			Yes		215			215		43				43		47
											195			195	111	39				39		
Paul Koch		10 West ½ of Lot 7				12			Yes		265			265		113				113		118
											240	300		540	111	107				107		
Frederick Brown		11 NE¼ of SW¼ Lot 7 West 400'				21	80		No		216			216			92			92		79
											195			195		24	65			65		
		12 NW¼ of SW¼ Less 10 acs Lot 8				2					109			711			237			237		240
											100	602		702		30	234			234		
		13 SW¼ of SW¼																				
Clarence C Langseth		14 SE¼ of SW¼ Lot 6				33	75		Yes		350			350		70				70		77
											320			320	111	64				64		
		15																				
W R Zaffke		16 NE¼ of SE¼ Lot 5				50	80		Yes		270			270		54				54		59
											245			245	111	41				41		
		17 NW¼ of SE¼ Lot 3				20	50		Yes		165			165		33				33		34
											150			150	111	30				30		
		18 SW¼ of SE¼ Lot 4				35	81		Yes		220			930		190				190		174
											280	730		930	111	186				186		
Martin & Elizabeth Gokengen		19 SE¼ of SE¼ 10 acs Lot 8				1	50		No		81			81			27			27		30
											75			75			25			25		
		20									389			649	1006		1006					
						1164	66				3492			6144	951	463				1414		
											3179	3162		6341	961	842				1143		1491

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

SOLD FOR TAXES	District No. 2 Rate 25 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 2.2 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
	191					41 94			41 94	1	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 27 1953	9357 8304		20 97		20 97						
	144					31 62			31 62	2	2nd Half Paid 1st Half Paid	OCT 10 1953 MAY 20 1953	5643		15 81		15 81						
	58					12 74			12 74	3	2nd Half Paid 1st Half Paid	OCT 10 1953 MAY 20 1953	5375		6 37		6 37						
										4														
	66					14 48	14		14 62	5	PAID IN FULL	MAR 9 1953	3005		14 62								
SOLD FOR TAXES	41					9 00			9 00	6	PAID IN FULL	OCT 24 1953	14455				9 00	63					
SOLD FOR TAXES	41					9 00			9 00	7	PAID IN FULL	OCT 24 1953	14455				9 00						
	70					15 36	16		15 52	8	PAID IN FULL	MAY 22 1953	5697		15 52								
SOLD FOR TAXES	47					10 31			10 32	9	PAID IN FULL	OCT 24 1953	14455				10 32	36					
	118					25 90			25 90	10	PAID IN FULL	MAR 9 1953	3005		25 90								abatement pending
											PAID IN FULL	MAY 22 1953	5688		17 52								
SOLD FOR TAXES	79					17 34	18		17 52	11													
SOLD FOR TAXES	240					52 70	54		53 24	12	PAID IN FULL	MAY 22 1953	5688		53 24								
										13														
	77					16 90			16 90	14	2nd Half Paid 1st Half Paid	OCT 9 1953 MAY 29 1953	13373 6589		8 45		8 45						
										15														
	59					12 96			12 96	16	PAID IN FULL	OCT 29 1953					12 96						
	36					7 90			7 90	17	PAID IN FULL	OCT 29 1953	14708				7 90	32					
	194					42 60			42 60	18	PAID IN FULL	OCT 29 1953											
	30					6 58	06		6 64	19	PAID IN FULL	MAY 29 1953	8319		6 64								
										20														
	1006 485					32 74	108		32 82						18 50	1	14 33						
	1491																							

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

Form SCD (52) [illegible]

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	Industrial Road Tax w. Re	Industrial Tax w. Re	TRUE AND FULL VALUATIONS 1952: 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
Eugene Kahl		1	NE¼ of NE¼	23	140	30	40		Yes		Yes	265 / 240			265 / 240	53 / 48					53 / 48	
Gerald N. Syckes		2	NW¼ of NE¼				40				Yes	205 / 185			205 / 185	41 / 37					41 / 37	
State of Minnesota		3	SW¼ of NE¼																			
Eugene Kahl		4	SE¼ of NE¼				40				Yes	200 / 180			200 / 180	40 / 36					40 / 36	
		5																				
Gerald N. Syckes		6	NE¼ of NW¼				40				Yes	205 / 185			205 / 185	41 / 37					41 / 37	
" "		7	~~NW¼ of NW¼~~ Lot 1				39.75				Yes	235 / 215			235 / 215	47 / 43					47 / 43	
State of Minnesota		8	~~SW¼ of NW¼~~ Lot 2																			
August John Magee		9	SE¼ of NW¼				40				No	198 / 150			198 / 150		66 / 60				66 / 60	
		10																				
State of Minnesota		11	NE¼ of SW¼																			
Vasilius Land Company		12	NW¼ of SW¼				40				No	198 / 180			198 / 180		66 / 60				66 / 60	
" "		13	SW¼ of SW¼				40				No	198 / 180			198 / 180		66 / 60				66 / 60	
State of Minnesota		14	SE¼ of SW¼																			
		15																				
Eugene Kahl		16	NE¼ of SE¼				40				Yes	310 / 280			310 / 280	62 / 56					62 / 56	
State of Minnesota		17	NW¼ of SE¼																			
State of Minnesota		18	SW¼ of SE¼																			
Eugene Kahl		19	Lots 2 & 3 & E½ of NE¼ of SW¼ & E½ of W½ of SE¼				39				Yes	370 / 335			370 / 335	74 / 67					74 / 67	
State of Minnesota		20	All that part of the SW¼ of SE¼ lying East of the center line of the County Highway																			
		21										1622 / 1460			1622 / 1460	393 / 354	219 / 198				556 / 502	
		22					2.39.75					2384 / 2160			2384 / 2160	358 / 324	198 / 180				556 / 504	612

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. / Rate (Mills)	Tax including State Homestead (Mills)	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	Dollars / Dollars	$ cts.	$ cts.	$ cts.	$ cts.														
	458	12 74			12 74	1	2nd Half Paid	OCT 31 1953	7435										
	445	9 88			9 88	2	1st Half Paid	MAY 29 1953	8304		4 94		4 94				12 74	14 01
						3													
	444	9 66			9 66	4												9 66	10 63
						5													
	445	9 88			9 88	6	2nd Half Paid	OCT 31 1953	7435										
						6	1st Half Paid	MAY 29 1953	8304		4 94		4 94						
	452	11 42			11 42	7	2nd Half Paid	OCT 31 1953											
						7	1st Half Paid	MAY 29 1953			5 71		5 71						
						8													
	73	16 02	16		16 18	9	PAID IN FULL	MAY 29 1953	8334		16 18								
						10													
						11													
SOLD FOR TAXES	73	16 02	16		16 18	12												16 18	
SOLD FOR TAXES	73	16 02	16		16 18	13												16 18	
						14													
						15													
	468	14 92			14 92	16												14 92	16 41
						17													
						18													
	481	17 78			17 78	19												17 78	19 56
						20													
	393 / 219 / 612	13 34	48		13 82						31 77		15 67					2 74	

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 1952.

Form SCD (52) WILLIAM-DAVIS PRINTING, 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 Districts	Indicate Homestead Tax w. Ho	Indicate Agricultural Tax w. Ho	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
1	Clarence W. + Eva C. Harvey		NE¼ of NE¼	24	140	30	40			Yes	No	196 / 180			196 / 180		66 / 60				66 / 60		
2	Dolores + Gus A. Holmberg		NW¼ of NE¼				40			Yes	Yes	220 / 200			220 / 200	44 / 40					44 / 40		
3	" " "		SW¼ of NE¼				40			Yes	Yes	220 / 200			220 / 200	44 / 40					44 / 40		
4	Clarence W. + Eva C. Harvey		SE¼ of NE¼				40			Yes	No	222 / 201			222 / 201		74 / 67				74 / 67		
5																						
6	Leo + Eva Duncanson		NE¼ of NW¼				40			Yes	No	196 / 180			196 / 180		66 / 60				66 / 60		
7	Eugene Kahl		NW¼ of NW¼				40			Yes	Yes	220 / 200			220 / 200	44 / 40					44 / 40		
8	" "		SW¼ of NW¼				40			Yes	Yes	190 / 175			190 / 175	38 / 35					38 / 35		
9	Dolores Harriet Holmberg		SE¼ of NW¼				40			Yes	Yes	350 / 320	1015		1365 / 1335	273 / 267					273 / 267		
10																						
11	" "		NE¼ of SW¼				40			Yes	Yes	210 / 170			210 / 170	42 / 38					42 / 38		
12	Eugene Kahl		NW¼ of SW¼				40			Yes	Yes	425 / 385	810		1235 / 1195	247 / 239					247 / 239		
13	" "		SW¼ of SW¼				40			Yes	Yes	420 / 380			420 / 380	84 / 76					84 / 76		
14	Dolores Harriet Holmberg		SE¼ of SW¼				40			Yes	Yes	210 / 170			210 / 170	42 / 38					42 / 38		
15																						
16	Clarence W. + Eva C. Harvey		NE¼ of SE¼				40			Yes	Yes	210 / 170			210 / 170	42 / 38					42 / 38		
17	" "		NW¼ of SE¼				40			Yes	Yes	230 / 210			230 / 210	46 / 42					46 / 42		
18	Dolores + Gus A. Holmberg		SW¼ of SE¼ less 2 Acres				38			Yes	Yes	175 / 160			175 / 160	35 / 32					35 / 32		
19	Dolores Harriet Holmberg		SE¼ of SE¼				40			Yes	Yes	295 / 270	725		1020 / 995	204 / 199					204 / 199		
20	Frank Edward Brown											4360 / 3993			4730 / 6593	1195	225 / 206				1391		1,426

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 2 Rate 22.6 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	72					1580	16		1596	1	PAID IN FULL	OCT 31 1953	14368				1596	30				
											2nd Half Paid	OCT 21 1953										
2	~~48~~					1054			1054	2	1st Half Paid	MAY 29 1953	8320		527		527					
											2nd Half Paid	OCT 21 1953	14737									
3	~~48~~					1054			1054	3	1st Half Paid	MAY 29 1953			527		527					
4	81					1778	18		1796	4	PAID IN FULL	OCT 31 1953	14368				1796	30				
5										5												
6	72					1580	16		1596	6	PAID IN FULL	JAN 22 1953	92	1596								
7	~~48~~					1054			1054	7											1054	1159
8	~~42~~					9??			922	8											922	1014
											2nd Half Paid	OCT 21 1953	14737									
9	~~280~~					6148			6148	9	1st Half Paid	MAY 29 1953	8320		3074		3074					
10										10												
											2nd Half Paid	OCT 21 1953	14737									
11	~~46~~					1010			1010	11	1st Half Paid	MAY 29 1953	8320		505		505					
12	~~255~~					5598			5598	12											5598	6158
13	~~92~~					2020			2020	13											2020	2222
											2nd Half Paid	OCT 21 1953	14737									
14	~~46~~					1010			1010	14	1st Half Paid	MAY 29 1953	8320		505		505					
15										15												
16	~~46~~					1010			1010	16	PAID IN FULL	OCT 31 1953	14368				1010	24				
											2nd Half Paid	OCT 21 1953	14737				560					
17	~~51~~					1120			1120	17	1st Half Paid	MAY 29 1953	8320		560		560					
											2nd Half Paid	OCT 21 1953	14737									
18	~~39~~					856			856	18	1st Half Paid	MAY 29 1953			428		428					
19	~~210~~					4610			4610	19	PAID IN FULL	MAY 29 1953	5914		4610							
20										20												
	~~1251~~ 296 1476					32404	50		32454					1596	10736		10528				9594	

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 1952.

Form SCD (52) MILLER-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	100ths	No. School District	Indicate Homestead (Yes or No)	Indicate Agricultural Land (Yes or No)	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	ALL OTHER MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Wm. M. Bernice	A. Fiscle	1	NE¼ of NE¼	25	140	30	40		Mn	yes		220 / 200	435		655 / 635	131 / 127					131 / 127		135
" "	" "	2	NW¼ of NE¼				40			yes		220 / 201			220 / 201	44 / 40					44 / 40		40
Lawrence Johnson		3	SW¼ of NE¼				40			No		183 / 165			183 / 168		61 / 56				61 / 56		67
" "		4	SE¼ of NE¼				40			No		216 / 198			216 / 198		72 / 66				72 / 66		77
		5																				
Irene Fallen & Kenneth William Shirey		6	NE¼ of NW¼				40			yes		175 / 160			175 / 160	35 / 32					35 / 32		37
" " "		7	NW¼ of NW¼				40			yes		275 / 250	315		590 / 565	118 / 113					118 / 113		124
" " "		8	SW¼ of NW¼				40			yes		185 / 170			185 / 170	37 / 34					37 / 34		41
" " "		9	SE¼ of NW¼				40			yes		175 / 160			175 / 160	35 / 32					35 / 32		37
		10																				
State of Minnesota		11	NE¼ of SW¼																			
State of Minnesota		12	NW¼ of SW¼																			
State of Minnesota		13	SW¼ of SW¼																			
State of Minnesota		14	SE¼ of SW¼																			
		15																				
State of Minnesota		16	NE¼ of SE¼																			
State of Minnesota		17	NW¼ of SE¼																			
State of Minnesota		18	SW¼ of SE¼																			
State of Minnesota		19	SE¼ of SE¼																			
		20										1649 / 1506	150		2399 / 2256	400 / 398	133 / 132				533 / 500		572

SOLD FOR TAXES	VALUATIONS 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. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22 Mills	SPECIAL TAXES	TOTAL TAXES		PAID: 1st Half Paid / 2nd Half Paid	WHEN PAID: 1st Half Paid Month Day Year	2nd Half Paid Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	$ 135					29 64			29 64	1	1st Half Paid / 2nd Half Paid	MAY 12 1953 / SEP. 10 1953		5699		20 09		20 09					
2	$ 48					10 54			10 54	2	1st Half Paid / 2nd Half Paid	MAY 12 1953 / SEP. 10 1953		5114									
3	SOLD FOR TAXES 67					14 70	16		14 86	3												14 86	
4	SOLD FOR TAXES 79					17 34	18		17 52	4												17 52	
5										5													
6	SOLD FOR TAXES $ 39					8 56			8 56	6												8 56	
7	SOLD FOR TAXES $ 124					27 22			27 22	7												27 22	
8	SOLD FOR TAXES $ 41					9 00			9 00	8												9 00	
9	SOLD FOR TAXES $ 39					8 56			8 56	9												8 56	
10										10													
11										11													
12										12													
13										13													
14										14													
15										15													
16										16													
17										17													
18										18													
19										19													
20	$ 466 / 146 / 572					125 54	34		125 40	20						70 09		30 09				85 72	

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 1952.

Form SCD (52)

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	Ind. Homestead Yes No	Ind. Agricultural Yes 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 Equalized by the Board of Review	FINAL EQUALIZED VALUE
						Acres					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
W. E. Merritt		1 NE¼ of SE¼, less W 417.45' of N 417.45'	26	140	30	36		109		Yes	180 165			165		33				33	36
Leo Norwood		2 NW¼ of NE¼				40				No	355 349			349		183				183	195
" "		3 SW¼ of NE¼				40				No	441 317	200		517		173				173	195
Ed. A. Staede	State of Minnesota	4 SE¼ of NE¼				40				No	441 402			402		134				134	147
Cass County		5 W 417.45' of N 417.45' of NE¼ of NE¼ (varies)									267 243			243		81				81	89
Art Rossberg		6 NE¼ of NW¼				40				No	243 222			222		74				74	81
Marillus Land Co.		7 NW¼ of NW¼				40				No	243 222			222		74				74	81
State of Minnesota		8 SW¼ of NW¼									243 222			222		74				74	81
State of Minnesota		9 SE¼ of NW¼																			
		10																			
State of Minnesota		11 NE¼ of SW¼																			
State of Minnesota		12 NW¼ of SW¼																			
State of Minnesota		13 SW¼ of SW¼																			
State of Minnesota		14 SE¼ of SW¼																			
		15																			
Ed. A. Staede	State of Minnesota	16 NE¼ of SE¼				40				No	243 222			243 222		81				81	89
Marillus Land Co.		17 NW¼ of SE¼				40				No	243 222			222 201		74				74	81
" "		18 SW¼ of SE¼				40				No	243 222			222 201		74				74	81
Ed. A. Staede	State of Minnesota	19 SE¼ of SE¼				40				No	267 243			243 222		81				81	89
		20									2777			2777							
						996					2533			2733	33	856				889	
											2305	200		2505	36	830				866	969

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 109 Rate 22.0 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 22.0 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.														
1 SOLD FOR TAXES	$ 36						790			790	1											790		
2 SOLD FOR TAXES	195						4282	44		4326	2											4326		
3 SOLD FOR TAXES	147						3228	34		3262	3											3262		
4 SOLD FOR TAXES	89						1954	20		1974	4	Forfeited	10-1-53											19.74 Canc.
5											5													
6 SOLD FOR TAXES	81						1778	18		1796	6	PAID IN FULL	DEC 9 1953	5373						1796 ✓	144			
7 SOLD FOR TAXES	81						1778	18		1796	7											1796		
8											8													
9											9													
10											10													
11											11													
12											12													
13											13													
14											14													
15											15													
16 SOLD FOR TAXES	89						1954	20		1974	16	Forfeited	10-1-53											19.74 Canc.
17	81						1778	18		1796	17	PAID IN FULL	MAR 30 1953	5177		1796 ✓								
18	81						1778	18		1796	18	PAID IN FULL	MAR 30 1953			1796 ✓								
19 SOLD FOR TAXES	89						1954	20		1974	19	Forfeited	10-1-53											19.74 Canc.
20											20													
	$ 36						21274	210		21484						3592				1796		10174		52.22
	933																							
	969																							

Arthur's Point
Journey Heights
Open Folds

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

Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (32) MILLER-DUNN 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	Indicate Homestead Yes or No	No. School District	Indicate 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 $1,000 25%	ALL OTHER Over $4,000 Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
						Acres / 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Arthur & Jessie Kercher		1 NE¼ of NE¼	27	140	30	40	Yes	No		315 / 288			315 / 288		105 / 96				105 / 96		115
" "		2 NW¼ of NE¼ Lot 2				39 65		No		264 / 240			264 / 240		88 / 80				88 / 80		97
Esther D. & Orville L. Woodruff		3 2½ of Lot 3 SW¼ of NW¼ exc. line				20		Yes		165 / 150	315		480 / 465	96 / 93					96 / 93		97
Arthur & Jessie Kercher		4 ½ of SE¼ of NE¼				20		No		213 / 195			213 / 195		71 / 65				71 / 65		75
Esther D. & Orville L. Woodruff		5 2½ of SE¼ of NE¼				20		Yes		155 / 140			155 / 140	31 / 28					31 / 28		34
Clarence Laugeson		6 Lot 1 Sec 19 exc 20 rods				18 60		No		395 / 360	2745 / 2500	cabins	3140 / 2860	628 / 572	410				1028 / 1032		1036
Laurence Vinton Peterson		7 S 330' of Lot 1 lying W of McKinne				1 30		No		72 / 66			72 / 66		24 / 22				24 / 22		24
Jack L. & Louise E. Cole		8 49 rds x 20 rds of Lot 1				5 50		Yes		110 / 100	540 / 492	cabins	902 / 820	130 / 118	84				214 / 212		216
Elwood Peterson		9 S 230' of W 95' lying W of McKinne				2 30		No		108 / 99			108 / 99		36 / 33				36 / 33		34
Arthur & Jessie Kercher		10 ¾ of Lot 3				16		No		241 / 219	518 / 471		759 / 690		261 / 237				261 / 237		270
Rose & Wallace Flemming		11 Lot 1 Sec 19 exc 1 ac Pleasant Point exc line & exc $170				1		No		147 / 134	351 / 319		498 / 453		161 / 147				161 / 147		166
Malvina Dahlgren		12 S 12½ of E ½ of NW¼ of SW¼ Lot 3				23		No		62 / 56	40 / 36		102 / 92		32 / 30				32 / 30		34
		13 SW¼ of SW¼																			
Harry E. & Laura E. Cox		14 SE¼ of SW¼ Lot 5				22 25		Yes		395 / 360	1100 / 1000	cabin	1744 / 1709	298 / 292	83				382 / 375		210
Laurence Vinton Peterson		15 S 330' of W 660' of Lot 4 lying W of McKinne & S ½ of Lot 5 exc line				1 80		No		109 / 100	800		909 / 800		303 / 300				303 / 300		307
C. L. Friday		16 NE¼ of SE¼				40		No		222 / 201			222 / 201		74 / 67				74 / 67		57
		17 NW¼ of SE¼																			
Alice Rose Edward Berry		18 SW¼ of SE¼ exc 2 acres				28		Yes		180 / 165	300		480 / 465	96 / 93					96 / 93		74
		19 SE¼ of SE¼				40		No		198 / 180			198 / 180		66 / 60				66 / 60		72
C. L. Friday Harold Rieke		20																			
										3383			11764 / 11465	1290 / 1253	1890 / 1838				3068 / 3091		3159

Assessed 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
Co.	20.5	Mills	2155	22.5	Mills						

SOLD FOR TAXES	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Tax including State Homestead ..... Mills 22.5 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 1953 $	cts.	June Settlement 1953 $	cts.	Penalty $	cts.	November Settlement 1953 $	cts.	Penalty $	cts.	Collections to First Monday in January 1954 $	cts.	Penalty $	cts.	Delinquent on First Monday in January 1954 $	cts.	Total Delinquent Tax and Penalty $	cts.	REMARKS
1		115					2624	26					2550		2nd Half Paid	OCT 31 1953																		
															1st Half Paid	MAY 29 1953	8091			1275			1275											
2		97					2130	22					2152		2nd Half Paid	OCT 31 1953	14953			1076			1076											
															1st Half Paid	MAY 29 1953																		
3		#99					2174						2174		2nd Half Paid	OCT 31 1953	14873																	
4		78					1712	18					1730		1st Half Paid	MAY 29 1953	8091			865			865											
5		#34					746						746		2nd Half Paid	OCT 9 1953	13575																746	821	
				#636											1st Half Paid	MAY 29 1953	5689			1245			1245											
6				400			24820	90					24910		1st Half Paid	MAY 29 1953	5689			288			288											
7		26					570	.06					576		2nd Half Paid	OCT 26 1953	14019																	
8	BOLD FOR TAXES	#132					7742	18					7760																			7760		
		843													1st Half Paid	DEC 28 1953	15195												432	54				
9	BOLD FOR TAXES	39					856	.08					864		2nd Half Paid	DEC 14 1953	14832																432	54	
															1st Half Paid	OCT 31 1953	14873																		
10		270					5928	62					5990		2nd Half Paid	MAY 29 1953	8091			3006			2984											
		#100					2196								Balance Paid	OCT 26 1953	14019						355											Paid Under Protest
11	Assessed Valuation Jan 1953 Vacant Lots	46 05	Abate	#5939			2244	38					2328		1st Half Paid	MAY 20 1953	5647			1841														14.86 Abated Postage
12		34					746	08					754		PAID IN FULL	MAY 29 1953	8321			754														
13																																			
		#307													2nd Half Paid	OCT 5 1953	13838						429											
14		83					8564	18					8582		1st Half Paid	MAY 18 1953	5022			4291			3405											
															1st Half Paid	MAY 29 1953	5689																	
15		307					6740	70					6810		2nd Half Paid	OCT 26 1953	14019						3405											
16	BOLD FOR TAXES	81					1778	18					1796																			1796		
17																																			
18		#99					2174						2174		PAID IN FULL	AUG 12 1968	12583						2124	54										
19	BOLD FOR TAXES	72					1580	16					1596																			1596		
20																																			
		#671		#636 = 1307			24820						24910							2926		29	2968		84						11072		
		1452		400 = 1852			4608	418					4636																						
		2123		1036 = 3159			71428						71846																						

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 1952.

Form SCD (52) 100,000-12-1952 GOODART, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	Sch. School District	Indicate Homestead Tax Yes or No	Indicate Agricultural Tax 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 $5,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres / 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Eva Kipp		S. 2 acres of SE¼ of NE¼	27	140	30	12		Yes	Yes	120 / 110	340		460 / 450	92 / 90					92 / 90		94
2			NW¼ of NE¼																			
3			SW¼ of NE¼																			
4			SE¼ of NE¼																			
5	Elwood Peterson		~~S 330' of W 720' of Lot 4 lying N of N & S ½ line~~				180		No		109 / 99			109 / 99		36 / 33				36 / 33		34
6			NE¼ of NW¼																			
7			NW¼ of NW¼																			
8			SW¼ of NW¼																			
9			SE¼ of NW¼																			
10	Frederick S. Hoedeman & Sanford		~~except that parcel 594' lying S of N & S ½ line and lying East of Public Road~~				~~283~~ 230+		Yes		120 / 100	820		930 / 920	186 / 184					186 / 184		188
11			NE¼ of SW¼																			
12			NW¼ of SW¼																			
13			SW¼ of SW¼																			
14			SE¼ of SW¼																			
15	Orville & Esther Woodruff		~~All except 4 acres & of N & S fourth line~~				40															
16			NE¼ of SE¼																			
17			NW¼ of SE¼																			
18			SW¼ of SE¼																			
19			SE¼ of SE¼																			
20																						
							560				338 / 309	1160		1498 / 1469	278 / 269	36 / 33				314 / 302		321

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	Tax including State Homestead Mills	State Tax on Non-Homestead 2.6 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		#94					20 64			20 64	1st Half Paid	MAY 22 1953	5498		10 32		10 32						
2											2nd Half Paid	OCT 31 1953	7343										
3																							
4																			432		95		
5	SOLD FOR TAXES	39					856	08		864	2nd Half Paid	DEC 28 1953	7435						432		95		
											1st Half Paid	DEC 14 1953	7033										
6																							
7																							
8																							
9											2nd Half Paid	MAY 28 1953	6794		20 64								
10		#188	Woodruff 4 82 / Sanford 36 45				4128			4128	1st Half Paid	MAY 22 1953	5833		20 64								
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
		#282 / 39 / 321					7048	08		7056					5160		10 32		864				

Arthur's Point | Kearney Heights | Ogma Point

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

Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (32) WILLIAM-BATES BOOKBIND, 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	Number of Acres of Land: 100ths	Indicate Homestead Tax as Yes or No	Indicate Agricultural Tax as Yes or No	No. School Districts	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	TRUE AND FULL VALUATIONS: BUILDINGS and Other Structures	TRUE AND FULL VALUATIONS: MACHINERY Permanently Attached to Real Estate	TRUE AND FULL VALUATIONS: TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	ASSESSED VALUATIONS: RURAL Over $4,000 and Non-Homestead 33⅓%	ASSESSED VALUATIONS: ALL OTHER Homestead Up to $4,000 25%	ASSESSED VALUATIONS: ALL OTHER Over $4,000 and Non-Homestead 40%	ASSESSED VALUATIONS: MACHINERY Permanently Attached to Real Estate 33⅓%	ASSESSED VALUATIONS: TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
						Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		1 NE¼ of NE¼	28	140	30																	
		2 NW¼ of NE¼																				
L.D. Eachus	W.C. Arch	3 ~~SW¼ of NE¼~~ Lot 4				2		No			121 109	485		606 594		202 198				198		594
											100			585		195				195		585
W.E. Archeus	~~Martha M. Paton~~ 2/3 int.	4 ~~SW¼ of NW¼~~ Lake 3x4 Reg Archeus Beach less 1.350				11	25	No			346 330	396		726		242				242		
											300			696		232				232		696
		5																				
The Salvation Army		6 NE¼ of NW¼ Lot 1		Exempt																		
State of Minnesota		7 NW¼ of NW¼																				
State of Minnesota		8 SW¼ of NW¼																				
U.A. Lendfare		9 ~~SW¼ of NW¼~~ Lot 2				19	28	No			346 330			346 330		101 110				110		121
											300			300		100				100		
Hurel Woodruff	~~Martha M. Paton~~	10 E½ of Lot 2				19	27	No			201			201		67				67		
											183			183		61				61		74
David Clifford Arthur	~~Martha M. Paton~~ 2/3 int.	11 NE¼ of SW¼				40		No			672 612			612		204				204		
											558			558		186				186		558
Louis J. & Violet Bengtzofer		12 NW¼ of SW¼				40		No			346 330			330		110				110		
											300			300		100				100		121
Preston D. & Geraldine J. ~~Martha M. Paton~~		13 SW¼ of SW¼				40		No			346 330			330		110				110		
											300			300		100				100		121
David Clifford Arthur	~~Martha M. Paton~~ 2/3 int.	14 SE¼ of SW¼ Lot 6				39	50	No			672 612			612		204				204		
											658			658		196				196		654
		15																				
		16 NE¼ of SE¼																				
		17 NW¼ of SE¼																				
David Clifford Arthur	~~Martha M. Paton~~ 2/3 int.	18 ~~SW¼ of SE¼~~ Lot 5 excl 2.8 acs				2	45	No			72 66			66		22				22		
											60			60		20				20		24
Nat + Orpha Neusteter		19 1.0 acs of Lot 5				1	50	No			146 136	860	10	1006		336				336		
											136		10	996		332				332		341
Howard & Chopin & Blanche M. Chopin		20 ~~SW¼ of SE¼~~ 11.3 acs of Lot 5				11	30	No			50 463	1100	10	1573		524				524		
											463		10	1573		507				507		526
						3682	3531				6336			6332		2224				2224		
						3682	3531				6336			6332		2224		2019		4243		2241

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 2145 Rate 24.5 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 2.2 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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.	
	202						4436	46		4482	PAID IN FULL	MAY 22 1953	5700		44 82								
	253						5554	58		5612	PAID IN FULL	MAR 31 1953	3071		56 12								
SOLD FOR TAXES	121						2656	28		2684											2684		
	51						1100	12		1112	1st Half Paid	MAY 29 1953	6249				3/12						
	74	Abate # 5873					1624	16		1640	Balance Paid	OCT 26 1953	14476		8 20								S.08 Abated
	224						4918	50		4968	PAID IN FULL	MAR 31 1953	3071		49 68								
SOLD FOR TAXES	121						2656	28		2684											2684		
SOLD FOR TAXES	121						2656	28		2684													
	224						4918	50		4968	PAID IN FULL	MAR 31 1953	3071		49 68								
	24						526	06		532	PAID IN FULL	MAR 31 1953	3071		5 32								
	341						7488	78		7566	PAID IN FULL	FEB 3 1953	264	75 66									
											1st Half Paid	OCT 22 1953	8394		37 83		3 78				41 61		
	536						11768	122		11890	1st Half Paid	MAY 29 1953	8322		59 45								
														75 66	273 71		69 57				80 52		
	2241						47200	510		47710													

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 1952.

Form SCD (53) MILLER-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	100ths	Ind. Hmstd. Tax No.	Ind. Agri. Tax No.	No. School District	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value
												Dollars	Dollars	Dollars	Dollars
Palmer E. Leftwich		1	NE¼ of NE¼	29	140	30	40		2m	110		411			411
Herman W. & Julia E. Meyers												411			411
		2	NW¼ of NE¼ Lot 1				33 75			110		33 808			33 808
												378	430	22	830
Edw. J. Knutson		3	S 33 acres of Lot 2				34			No		354			354
State of Minnesota		4	SE¼ of NE¼									240	321		321
Herman & Julie E. Meyers		5	W 8 acres of Lot 2				11 50			110		171			171
												171			167
		6	NE¼ of NW¼												
Earl W. & Lucy O. Farmer		7	NW¼ of NW¼ Lot 1 except part sold to Big Boy River				5 25			No		242	385	1629	606
John E. & Laura Kearns												200		429	535
		8	SW¼ of NW¼ Lot 9				22 50			No		231	200	631	431
												234			474
		9	SE¼ of NW¼												
John E. & Laura Kearns		10	That part of Lot 10 lying S. & W. of Big Boy River				18			No		410	102	410	102
													197		197
Earl J. Falk		11	NE¼ of SW¼ Lot 7				29			No		330	321	550	321
													291		291
John E. & Laura Kearns		12	NW¼ of SW¼ Lot 8				35 75			No		255	231	655	231
													210		210
W. H. Matthews & Ellen Spritzmacker		13	SW¼ of SW¼ Less 3 Acres				36 69			Yes		230	210	130	210
State of Minnesota	(sent to Earl J. Falk)												190		190
		14	SE¼ of SW¼				40			Yes		145	130	145	130
													120		120
		15													
State of Minnesota		16	NE¼ of SE¼ Lot 4												
State of Minnesota		17	NW¼ of SE¼ Lot 3												
State of Minnesota		18	SW¼ of SE¼ Lot 6												
State of Minnesota		19	SE¼ of SE¼ Lot 5												
		20													
							366 141				21	32863	1035		3898
												602			9

IN WHOSE NAME ASSESSED	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
Palmer E. Leftwich		137				137	125	151
Herman W. & Julia E. Meyers		274				274	246	
		362				362	332	274
Edw. J. Knutson		118				118		
State of Minnesota		107				107		130
Herman & Julie E. Meyers		52				52	47	
		47				47		57
Earl W. & Lucy O. Farmer		202				202	185	
		135				135		209
John E. & Laura Kearns		67				67	61	
		110				110		177
John E. & Laura Kearns		64				64	58	
		58				58		70
Earl J. Falk		109				109	99	
		77				77		118
John E. & Laura Kearns		37				37		
		70				70		85
W. H. Matthews & Ellen Spritzmacker	46	32				32		
	50					50		46
State of Minnesota	26					26		
	24	24				24		29
State of Minnesota								
State of Minnesota								
State of Minnesota								
State of Minnesota								
	68	1271				1354		1346
		1186				1254		

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 2.26 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1						9316	34		9350	PAID IN FULL	MAY 22 1953	6326		33 50								
2						6016	62		6078	PAID IN FULL	MAY 22 1953			6078								
3						2854	30		2884											2884		
SOLD FOR TAXES																						
4																						
5						1252	12		1264	PAID IN FULL	MAY 22 1953	6326		1264								
6																						
7						4588	48		4636	PAID IN FULL	OCT 28 1953	14077				4636	162					
8						3886	40		3926	1st Half Paid	JUN 29 1953	10557				1763	57			1963	2159	
9																						
10						1536	16		1552	2nd Half Paid 1st Half Paid	NOV 23 1953 MAY 29 1953	15333 10557			776			776				
11						2590	26		2616	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	14077 10557				1308		1308				
12						1866	20		1886	2nd Half Paid 1st Half Paid	NOV 23 1953 FEB 17 1953	15333 14478		943				943				
13						1010			1010	2nd Half Paid 1st Half Paid	OCT 26 1953 MAY 22 1953	14977 6703			505			505				
14						636			636												636	700
15																						
16																						
17																						
18																						
19																						
19																						
20																						
	H 76 171 1346					29550	288		29838					1719	12505		5412		1719		5483		

Arthur's Point
Kearney Heights
Ogema Point

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

Form 5CD (52) MILLER-DUNN 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	Number of Acres of Land: 100ths	Indicate Homestead by Yes or No	Indicate Agricultural or Non-Agricultural by Yes or No	No. School District	10% TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	10% TRUE AND FULL VALUATIONS: BUILDINGS and Other Structures	10% TRUE AND FULL VALUATIONS: MACHINERY Permanently Attached to Real Estate	10% TRUE AND FULL VALUATIONS: 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
John & Laura Kearns		1 NE¼ of NE¼	30	140	30	40		On	yes		183 168 / 153			183 168 / 153		61 56				56 / 57		61
Earl Craven		2 NW¼ of NE¼				40			yes		220 200 / 150			220 200 / 150	44 40					44 / 36		44
		3 SW¼ of NE¼ less 3/4 acs. & Birch Village				35			yes		200 180 / 165			200 180 / 165	40 36 / 33					36 / 33		40
John & Laura Kearns		4 SE¼ of NE¼				41	25		no		300 273 / 249			300 273 / 249		100 91 / 83				91 / 83		100
A.P. Britzmacher		5 ¾ ac. of SW¼ of NE¼				75			no		6			6		2				2		
Melvin Hallett		6 NE¼ of NW¼ less 3.03 acs. Ry. R.R. Way				36	97		no		225 204 / 186			225 204 / 186		75 68 / 62				68 / 62		75
		7 NW¼ of NW¼				35	04		no		291 264 / 240			291 264 / 240		97 88 / 80				88 / 80		97
		8 SW¼ of NW¼				35	13		no		369 333 / 340	296		705 669 / 636		235 223 / 212				333 / 212		235
Leslie J. Johnson		9 SE¼ of NW¼				40			yes		220 200 / 180			220 200 / 180	44 40 / 36					40 / 36		44
		10																				
Leslie J. Johnson		11 NE¼ of SW¼				40			yes		510 465 / 425	345		855 810 / 771	171 162 / 154					162 / 154		171
Melvin Hallett		12 NW¼ of SW¼				35	23		no		201 183 / 167			201 183 / 167		67 61 / 56				61 / 56		67
State of Minnesota		13 SW¼ of SW¼																				
Oscar Johnson		14 SE¼ of SW¼ less 3.03 acs. Ry. R.R. Way				36	97		yes		520 475 / 430	160		680 635 / 590	136 127 / 118					127 / 118		136
Lee Ashton		15 Also part of S½ of SE¼ lying E. of Ry. R.R.				4	37		no		75 68 / 62			75 68 / 62		25 23 / 21				23 / 21		25
L.D. Krieke		16 NE¼ of SE¼ less 2.39 acs.				35	63		yes		370 335 / 305	480		850 815 / 785	170 163 / 157					163 / 157		170
		17 NW¼ of SE¼				40			yes		220 200 / 180			220 200 / 180	44 40 / 36					40 / 36		44
Albert R. Britzmacher		18 SW¼ of SE¼				39			yes		675 615 / 555			675 615 / 555	135 123 / 111					123 / 111		135
		19 SE¼ of SE¼				36	70		yes		560 510 / 470	975		1535 1485 / 1445	307 297 / 289					297 / 289		308
		20									5784 / 4725			7440 / 6981	1092 / 1029	600 / 612				1641 / 1535		1752
						672	64				4725	2256		7440 / 6981	1029	612				1535		1752

Cass County, Minnesota, for Taxes for the Year 1952.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: 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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent Tax and Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	$ cts.	224	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
	61	1338	14		1352	1	2nd Half Paid	NOV 23 1953	2229						676				
SOLD FOR TAXES	44	966			966	2	1st Half Paid	FEB 13 1953	943	676									
							2nd Half Paid	OCT 31 1953	8213		483		483						
SOLD FOR TAXES	40	878			878	3	1st Half Paid	MAY 25 1953	14012										
							2nd Half Paid	OCT 31 1953	8214		439		439						
	100	2196	22		2218	4	1st Half Paid	FEB 13 1953	943	1097					1097				
							2nd Half Paid	OCT 26 1953	14471										
	2	44	—		44	5	1st Half Paid	MAY 25 1953	13935		22		22						44 & Added
SOLD FOR TAXES	75	1646	18		1664	6	1st Half Paid	MAY 25 1953	13942		832		832						
							2nd Half Paid	OCT 1 1953	6612										
SOLD FOR TAXES	97	2180	22		2153	7	1st Half Paid	MAY 25 1953			1076		1076						
							2nd Half Paid	OCT 1 1953											
SOLD FOR TAXES	235	5160	54		5214	8	1st Half Paid	MAY 25 1953			2607		2607						
							2nd Half Paid	OCT 1 1953											
PAID IN FULL	44	966			966	9	PAID IN FULL	MAY 29 1953	13985		966								
						10													
	171	3754			3754	11	PAID IN FULL	MAY 29 1953	13985		3754								
SOLD FOR TAXES	67	1470	16		1486	12	1st Half Paid	MAY 25 1953	13942		743		743						
							2nd Half Paid	OCT 1 1953	6617										
						13													
PAID IN FULL	136	2986			2986	14	PAID IN FULL	MAY 29 1953	13985		2986								
SOLD FOR TAXES	25	548	06		554	15	Balance Paid	MAY 29 1953	13942		357								
							Full Paid	FEB 3 1953	1272	237									
PAID IN FULL	170	3732			3732	16	PAID IN FULL	OCT 16 1953	13811				3732				184		
PAID IN FULL	44	966			966	17	PAID IN FULL	OCT 16 1953					966						
							2nd Half Paid	OCT 26 1953											
PAID IN FULL	135	2964			2964	18	1st Half Paid	MAY 29 1953	14785		1482		1482						
							2nd Half Paid	OCT 26 1953	14471										
PAID IN FULL	308	6762			6762	19	1st Half Paid	MAY 29 1953	14471		3381		3381						
						20													
	1092 / 660 / 1752	38462	152		38614					2132	19098		15763		1785				

Arthur's Point · Rosemary Heights · Cyrus Point

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

Form SCD (53) MILLER-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	100ths	Sch. Dist.	Sch. Dist. Equalized Taxable or Non-Taxable	Sch. Dist. Equalized Taxable or Non-Taxable	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
		1	NE¼ of NE¼	31	140	30			Un													
Clinton S. Carder & Zella Carder		2	NW¼ of NE¼ Lot 3				24	75		Yes		230 210 / 190			230 210 / 190		46 42 / 38				42 / 38		46
Red River Lbr. Co.		3	SW¼ of NE¼ Lot 4				36			Yes		245 225 / 205			245 225 / 205		49 45 / 41				45 / 41		49
Clinton S. Carder	& Zella Carder	4	SE¼ of NE¼ Lot 5				48	80		Yes		645 585 / 530			645 585 / 530	129 117 / 106					117 / 106		124
		5																				
W. B. Carper		6	NE¼ of NW¼				40			Yes		245 225 / 205			245 225 / 205		49 45 / 41				45 / 41		49
"	"	7	NW¼ of NW¼				35	11		Yes		195 175 / 160			345 325 / 310	69 65 / 62					65 / 62		64
"	"	8	SW¼ of NW¼				34	58		No		162 147 / 135		15.0	162 147 / 135			54 49 / 45			49 / 45		54
O. H. Kading		9	SE¼ of NW¼				40			½		243 222 / 201			243 222 / 201			81 74 / 67			74 / 67		81
		10																				
O. H. Kading		11	NE¼ of SW¼				40			No		201 183 / 165			201 183 / 165		67 61 / 56				61 / 56		67
State of Minnesota		12	NW¼ of SW¼																			
State of Minnesota		13	SW¼ of SW¼																			
State of Minnesota		14	SE¼ of SW¼																			
		15																				
E. S. & Zella B. Carder		16	NE¼ of SE¼				40			Yes		290 265 / 240			290 265 / 240	58 53 / 48					53 / 48		58
State of Minnesota		17	NW¼ of SE¼																			
State of Minnesota		18	SW¼ of SE¼																			
E. S. & Zella B. Carder		19	SE¼ of SE¼				40			Yes		130 120 / 110			130 120 / 110	26 24 / 22					24 / 22		26
		20										2586 / 2359			2736 / 2509	426 / 391		2021 / 1847			575 / 525		628
							379	24						15.0								

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.2 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1									1													
2	#46				1010			1010	2	PAID IN FULL	JAN 2 1953	28	1010									
3	#49				1074			1074	3	PAID IN FULL	MAY 29 1953	9778		1074								
4	#129				2832			2832	4	PAID IN FULL	JAN 2 1953	28	2832									
5									5													
6	#49				1074			1074	6	2nd Half Paid	OCT 5 1953	10253				1274	72				
										1st Half Paid	OCT 5 1953	13294				1274	06				
7	#69				1514			1514	7	1st Half Paid	JUL 20 1953											
8	54				1186	12		1198	8	PAID IN FULL	OCT 13 1953	13247										
9	81				1778	18		1796	9	PAID IN FULL	OCT 13 1953					2480	157					
10									10													
11	67				1470	16		1486	11	PAID IN FULL	OCT 13 1953											
12									12													
13									13													
14									14													
15									15													
16	#58				1274			1274	16	PAID IN FULL	MAY 29 1953	8328		1274								
17									17													
18									18													
19	#26				570			570	19	PAID IN FULL	MAY 29 1953	8328		570								
20									20													
	#426 30 2 / 428				13782	46		13828					3547	2918		7068						

Arthur's Point · Kearney Heights · Oyama Point

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) WILLIAM-BAYER 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	Hdths	No. School District	Indicate Homestead Tax by "H"	Indicate Agricultural Tax by "A"	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
Joseph Kish		1	NE¼ of NE¼	32	140	30	40		Un		yes	280			280						51 46		56
Earl Graves		2	NW¼ of NE¼				40				yes	280			280						51 46		56
"	"	3	SW¼ of NE¼				40				yes	225			225						41 37		45
Joseph Kish		4	SE¼ of NE¼				40				yes	240			240						53 48		58
		5																					
Geo H. & Gladys Mae Carder		6	NE¼ of NW¼				40				yes	240			240						53 48		58
"	"	7	NW¼ of NW¼ E of Hy				5				yes	25			25						5		5
~~[illegible]~~ George H. & Gladys Mae Carder		8	SW¼ of NW¼				40				yes	600	165		765						142 132		154
Kay Dan Blaricom		9	SE¼ of NW¼ (Contract) Lots 3 & 4 in S side of Hy				25				yes	275			275						50 51		55
~~C. S. Carder~~ Geo H. & Gladys Mae Carder		10	NW¼ of NW¼ W of Hy				35				yes	315	410		725						139 134		145
Erwin F. & Ethel J. Caen		11	NE¼ of SW¼				40				yes	370	980		1350						263 257		270
C. S. Carder & Zella Carder		12	NW¼ of SW¼				40				yes	240			240						53 48		58
"	"	13	SW¼ of SW¼				40				yes	265			265						48 44		52
Ed. & Zella Carder		14	SE¼ of SW¼				40				yes	65			65						12 11		13
"	"	15	15 acres on E side of Hy 371 of SE¼ of NW¼				15				yes	105	90		195						209 225		215
George H. & Gladys Mae Carder		16	NE¼ of SE¼				40				yes	285			285						52 47		54
Joseph Kish		17	NW¼ of SE¼				40				yes	380			380						69 63		76
Earl Graves		18	SW¼ of SE¼				40				yes	420	850		1270						246 238		254
"	"	19	SE¼ of SE¼				40				yes	485			485						88 80		97
Joseph Kish		20																					
							5290 4810					8575	1719 1623								1623		1719

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 2.2 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent to First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
										1	2nd Half Paid	OCT 13 1953	5390				645						
											1st Half Paid	MAY 5 1953	5139		645								
						1730			1230	2	2nd Half Paid	OCT 13 1953	5392										
											1st Half Paid	MAY 5 1953	5139		615				615	40			
						1730			1230		2nd Half Paid	DEC 7 1953	5611										
						988			988	3	1st Half Paid	MAY 5 1953	5139		494				494	70			
											2nd Half Paid	DEC 7 1953	5611										
						1274			1274	4	2nd Half Paid	OCT 13 1953	5391				637						
											1st Half Paid	MAY 5 1953	5139		637								
										5													
						1774			1274	6	PAID IN FULL	MAY 2 1953	5329		1274								
						110			110	7	PAID IN FULL	MAY 2 1953			110								
SOLD FOR TAXES						3360			3360	8												3360	
						1208			1208	9	PAID IN FULL	FEB 24 1953	1846	1208									
											2nd Half Paid	OCT 21 1953	5394										
						3184			3184	10	1st Half Paid	APR 29 1953	5091		1592		1592						
						5728			5728	11	PAID IN FULL	JAN 1 2 1953	22	5728									
						1274			1274	12	PAID IN FULL	JAN 1 2 1953		1274									
						1164			1164	13	PAID IN FULL	MAY 2 1953	5328		1164								
						284			284	14	PAID IN FULL	MAY 2 1953			284								
						4610			4610	15	PAID IN FULL	MAY 2 1953	5329		4610								
											2nd Half Paid	OCT 1953	5390										
						1250			1250	16	1st Half Paid	MAY 5 1953	5139		625		625						
											1st Half Paid	MAY 5 1953	5139		834				834	17			
						1668			1668	17	2nd Half Paid	DEC 7 1953	5611										
						5576			5576	18	2nd Half Paid	DEC 7 1953			2788				2788	173			
											2nd Half Paid	OCT 1953	5390				1065						
						2130			2130	19	1st Half Paid	MAY 5 1953	5139		1065								
										20													
						37742			37742					5810	16767		4584		4731		3360		

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

Form 5CD (52) [illegible]

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	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
Harold W. & Chas B. Sweatt		1	NE¼ of NE¼ Lot 3	33	140	30	20		Un	No		366 333 303			266 333 303	111 101					101		172
		2	NW¼ of NE¼																				
State of Minnesota		3	SW¼ of NE¼ Lot 2																				
		4	SE¼ of NE¼																				
		5																					
State of Minnesota		6	NE¼ of NW¼ Lot 1																				
Joseph Kich		7	NW¼ of NW¼				40			Yes		245 260 235			285 260 235	57 52 47					52 47		57
State of Minnesota		8	SW¼ of NW¼																				
State of Minnesota		9	SE¼ of NW¼																				
		10																					
Harold W. & Mary B. Sweatt		11	NE¼ of SW¼				40			No		507 462 420			507 462 420	169 154 140					154 140		164
Joseph Kich		12	NW¼ of SW¼				40			Yes		305 275 250			305 275 250	61 55 50					55 50		61
"	"	13	SW¼ of SW¼				40			Yes		470 400 365		410	865 810 775	170 162 155					162 155		170
Harold W. & Mary B. Sweatt		14	SE¼ of SW¼				40			No		543 495 450			543 495 450	181 165 150					165 150		181
		15																					
Harold W. & Chas B. Sweatt		16	NE¼ of SE¼ Platted Kearney Heights				27 15			No		803 731 665		5704	6507 6435 6369	2167 2145 2123					2145 2123		2164
"	"	17	NW¼ of SE¼				40			No		484 441 402			486 441 402	162 147 134					147 134		162
"	"	18	SW¼ of SE¼				40			No		543 493 440		1883	2425 2376 2323	825 807 791					807 791		825
Martha Webster Sweatt		19	SE¼ of SE¼ less 1 ac in S.E. corner				39			No		303 276 252			303 276 252	101 92 84					92 84		101
Leonard W. Lawrence & Bauer		20	1 ac in SE cor of SE¼ of SE¼				1			Yes		40 [illegible] 15			1067 1022 [illegible]	291 279 [illegible]					3893 3729 [illegible]		3621
																							4020

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 22.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	122					2678	28		2706	1	PAID IN FULL	FEB	16	1953	899	2706									
2										2															
3										3															
4										4															
5										5															
6										6															
7	157					1250			1250	7	1st Half Paid	OCT	13	1953	1370		625		625						
											2nd Half Paid	MAY	5	1953	5189										
8										8															
9										9															
10										10															
11	169					3710	38		3748	11	PAID IN FULL	FEB	16	1953	899	3748									
12	161					1338			1338	12	1st Half Paid	OCT	13	1953	5189		669		669						
											2nd Half Paid	MAY	5	1953											
13	170					3732			3732	13	1st Half Paid	OCT	13	1953	1370		1866		1866						
											2nd Half Paid	MAY	5	1953											
14	181					3974	40		4014	14	PAID IN FULL	FEB	16	1953	899	4014									
15										15															
16	2169					47646	490		48116	16	PAID IN FULL	FEB	16	1953		48116									
17	162					3556	36		3592	17	PAID IN FULL	FEB	16	1953	899	3592									
18	825					18114	186		18300	18	PAID IN FULL	FEB	16	1953		18300									
19	101					2216	22		2238	19	PAID IN FULL	FEB	16	1953		2238									
20	3					66			66	20	1st Half Paid	OCT	16	1953	1495		33		33						
	291										2nd Half Paid	MAY	21	1953	5897										
	3729					88260	840		89100							50714	3193		3178						
	4020																								

Archer's Point
Kearney Heights
Dam Point

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

Form SCD (52) [illegible]

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. Dist.	Ind. Rural-Homestead Yes or No	Ind. Agricultural-Land Yes or No	TRUE AND FULL VALUATIONS: 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	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 2.2 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
Vernon L. + Dorothy M. Hall		1 NE¼ of NE¼	34	141	30	40		Yes	Yes	Yes	240	240		240	58					58		58		1	1274			1274	PAID IN FULL	MAR 25 1953	5811		1274								
		2 NW¼ of NE¼				40			Yes		510	465	850	860	192	163				192		192		2	3996			3996	PAID IN FULL	MAR 25 1953	5810		3996								
											1700																		1st Half Paid	MAY 29 1953	4476			807		277					
Hurcil L. Woodruff		3 SW¼ of NE¼				40			Yes		1700	1965		3665	643	693				1336		1336		3	1076	1603	16	2695	Balance Paid	OCT 26 1953	6249			698		698					5.32 Abated
											214	150		364	71	66				137		137						1st Half Paid	MAY 29 1953	4477										
		4 SE¼ of NE¼				20			Yes		1140	1356		2496	376	468				844		844		4	1346	1384	14	2744	2nd Half Paid	OCT 26 1953	6249										
		5 S½ of SE¼ of NE¼				20			Yes		150	135		285	30	27				57		57		5	658			658	PAID IN FULL	MAR 25 1953	5811		658								
Vernon L. + Dorothy M. Hall		6 NW¼ of SW¼ Lot 1				31			Yes		440	440		880	88	88				176		176		6	1732			1732	2nd Half Paid	OCT 5 1953	6569		866		866					
Barry De Laura E. Cox		7 NW¼ of NW¼ Lot 2		10	30	10			Yes		330	810		1140	66	162				228		228							1st Half Paid	MAY 10 1953	5822										
George Errett											365	540		905	73	108				181		181		7	9942	40		9982													
Lee E. + Julia A. Patton		8 Beg. at NW cor. of SW¼ of NW¼ Lot 2		8		8			Yes		240	450		690	48	90				138		138							PAID IN FULL	MAY 2 2 1953	5674		3250								
Eldon R. + Alma E. Schuler		9 S. 2.7 rds. of S½ of SW¼ of NW¼ Lot 2		2	30	2			No		108	470		578	144	188				191		191		8	3250			3250													
		10																						9	4260	44		4304	Full Paid	MAY 29 1953	8332		4304								
																								10																	
B. E. Mathilda Swedberg		11 Lot 3 less NE¼ of NW¼ 30 acres		6	25				Yes		200	460		660	132					132		132		11	2486			2486	2nd Half Paid	OCT 9 1953	13377										
											150			150	30					30		30							1st Half Paid	MAY 29 1953	4836		1242		1493					
Julia E. Schwartz		12 S. 30 acs. of Lot 3				30			No		543	1035		1578	108				510	618		618		12	12720	1.78		12720	Balance Paid	OCT 31 1953	14359		6520		6220					
		13 SW¼ of SW¼									495			495	99				526	425		425							Part Paid	MAY 29 1953	4833									
Amelia Mooney		14 SE¼ of SW¼				40			Yes		220			220	44					44		44		13																	
											240			240	48					48		48		14	1054			1054	2nd Half Paid	OCT 30 1953	13504			527		527				
		15																											1st Half Paid	MAY 25 1953	6609									
																								15																	
Robert W. Stewart + Margaret A. Chisholm		16 NE¼ of SE¼				40			Yes		175	175		350	35	35				70		70		16	856			856	2nd Half Paid	OCT 31 1953	14349			428		428					
											140			140	28					28		28							1st Half Paid	MAY 29 1953	4836		428		428					
Hurcil L. Woodruff		17 NW¼ of SE¼				40			Yes		368	305	250	923	185	185				370		370		17	4568	46		4614	Balance Paid	MAY 20 1953	6749		2284		2284					Per Mondamus
											335			585						185		185							2nd Half Paid	OCT 26 1953	14477									
Amelia Mooney		18 SW¼ of SE¼				40			Yes		240	320	410	970	126	194				320		320		18	2854			2854	2nd Half Paid	OCT 30 1953	13504			1427		1427					
											650	610		1260	130	122				252		252							1st Half Paid	MAY 25 1953	6609			869						
Fred Celine		19 SE¼ of SE¼				40			Yes		260	335	120	715	76	67				143		143		19	1668			1668	Part Paid	MAY 2 2 1953	5934								800	
											2335			2335	71					71		71																			
		20									4077			9576	1179	1324				2503		2503		20																	
											4253			9752	1179	1324				2503		2503																			

Assessment Roll and Tax List of Real Property in the Town of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1952.

Form 8CD (52) WILLIAM-HAYS PRINTING, 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	Individual Personal Property Tax Number	Individual Real Estate Tax Number	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
						Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		1 NE¼ of NE¼	34	140	30			Un														
		2 NW¼ of NE¼																				
		3 SW¼ of NE¼																				
		4 SE¼ of NE¼																				
		5																				
		6 NE¼ of NW¼																				
		7 NW¼ of NW¼																				
		8 SW¼ of NW¼																				
		9 SE¼ of NW¼																				
		10																				
		11 NE¼ of SW¼											1360									
Alfred E. Hill		12 Lot 4 less sold			26			Yes No			265 240 220	600 495 cabins		1335 1315	168	165				333 329		338
Leonard W. & Laverne L. Bauer		13 Strip N. of under ice Wig Bay			60			Yes			15			15	3					3		
		14 Lac of Lot 4			1			Yes			65 60 55	650		715 710 705	192 173 141					192 173 141		143
		15																				
		16 NE¼ of SE¼														175						
		17 E 633' of S 2/3 of			11			Yes No			265 241 220	260		525 501 480	156	167				167 160		175
H. R. Croswell		18 NW¼ of SE¼													149	160				160		
Erie & Ethel Schrader		19 W 440' of E 660' of S of			12	40		Yes No			150 135 120	600 501	Cabins	1251 1236	145	167				314 312		317
		20 SE¼ of SE¼																				
											760 691			3866 3997	469 460	507 498				959		
						51																976

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: 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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12	#173 165	8098	38		8136	2nd Half Paid 1st Half Paid	OCT 19 1953 MAY 21 1953	13760 5658		4068		4068						
13	#3	66			66	2nd Half Paid 1st Half Paid	OCT 14 1953 MAY 21 1953	13777 5849		33		33						
14	#143	3140			3140	2nd Half Paid 1st Half Paid	OCT 14 1953 MAY 21 1953	13775 5849		1570		1570						
15																		
16																		
17	175 #150 167	3842	40		3882	1st Half Paid	MAY 22 1953	8830		194						194	1941	2135
18		7594	38		7632	PAID IN FULL	SEP 15 1953	13054				7632	2201					
19																		
20																		
	#140 175 327	15678			15678					7612		13303				1741		
	#323 = 467 324 = 507 65 5 = 976	7048	1.16		7048													
		22740			22856													

Arbutus Point
Harmony Heights
Ogema Point

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

Form SCD (52) MILLER-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	Sch. Dist.	Improvements Assessed for Taxes in 1953	Personal Property Assessed for Taxes in 1953	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
						Acres / 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Robert W. Stewart & Margaret S. Chisholm		1 NE¼ of NE¼	35	140	30	40	100	Yes		240 / 200			240 / 200	53	44				97		60
		2 NW¼ of NE¼				40		Yes		150 / 125			150 / 125	30	25				55		30
		3 SW¼ of NE¼				40		Yes		380 / 270	200		580 / 470	106	94				200 / 94		106
		4 SE¼ of NE¼				40		Yes		190 / 350			390 / 365	86	78				164 / 71		86
		5																			
		6 NE¼ of NW¼				40		Yes		180 / 165			200 / 165	40	36				76 / 53		40
		7 NW¼ of NW¼				40		Yes		200 / 180			200 / 180	44	40				84 / 36		44
		8 SW¼ of NW¼				40		Yes		115 / 105			115 / 105	25	23				48 / 21		25
		9 SE¼ of NW¼				40		Yes		185 / 170			185 / 170	41	37				78 / 34		41
		10																			
		11 NE¼ of SW¼				40		Yes		285 / 260			285 / 260	63	57				120 / 52		63
		12 NW¼ of SW¼				40		Yes		190 / 175			190 / 175	42	38				80 / 35		42
		13 SW¼ of SW¼				40		No		126 / 114			126 / 114			46	42 / 38		88		46
Margaret Chisholm		14 SE¼ of SW¼				40		No		221 / 183			221 / 183			77	69 / 61		69		71
		15																			
Robert W. Stewart		16 NE¼ of SE¼				40		Yes		190 / 175			190 / 175	42	38 / 35				80 / 35		42
Robert W. Stewart & Margaret S. Chisholm		17 NW¼ of SE¼				40		Yes		315 / 285			315 / 285	69	63 / 57				132 / 57		64
Robert W. Stewart & Margaret S. Chisholm		18 SW¼ of SE¼				40		No		258 / 234			258 / 234			94	86 / 77		180 / 77		94
Guy & Margaret S. Chisholm		19 SE¼ of SE¼				40		No		213 / 193			213 / 193			71	65		136 / 65		78
		20																			
										4881 / 3523			4881 / 3723	641 / 559	585		242 / 266		851 / 1119		933

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. / Rate / Mills	Tax including State Homestead Mills	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
	1 Dollars / Rate 53 / Mills	11 64			11 64	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953											
	2 Dollars / Rate 30 / Mills	6 58			6 58	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953											
	3 Dollars / Rate 106 / Mills	23 28			23 28	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953											
	4 Dollars / Rate 86 / Mills	18 88			18 88	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953											
	5																	
	6 Dollars / Rate 40 / Mills	8 78			8 78	2nd Half Paid	OCT 31 1953											
	7 Dollars / Rate 44 / Mills	9 66			9 66	2nd Half Paid	OCT 31 1953											
	8 Dollars / Rate 25 / Mills	5 48			5 48	2nd Half Paid	OCT 31 1953											
	9 Dollars / Rate 41 / Mills	9 00			9 00	2nd Half Paid	OCT 31 1953											
	10																	
	11 Dollars / Rate 63 / Mills	13 82			13 82	2nd Half Paid	OCT 31 1953	14840										
	12 Dollars / Rate 42 / Mills	9 22			9 22	2nd Half Paid	OCT 31 1953	18292										
SOLD FOR TAXES	13 Dollars / Rate 46 / Mills	10 10	10		10 20												10 20	
SOLD FOR TAXES	14 Dollars / Rate 74 / Mills	16 24	16		16 40												16 40	
	15																	
	16 Dollars / Rate 42 / Mills	9 22			9 22	2nd Half Paid	OCT 31 1953	14840										
	17 Dollars / Rate 69 / Mills	15 14			15 14	2nd Half Paid	OCT 31 1953	18292										
SOLD FOR TAXES	18 Dollars / Rate 94 / Mills	20 64	22		20 86												20 86	
SOLD FOR TAXES	19 Dollars / Rate 78 / Mills	17 12	18		17 30												17 30	
	20																	
	641 / 292 / 933	204 80	66		205 46													

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 1952.

Form 3CD (52) MILLER-DUNN DIVISION, 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 Yes or No	Indicate 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
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	State of Minnesota		NE¼ of NE¼	36	140	30			1	No													
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																				
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		~~NE¼ of SE¼~~ Lot 1																				
17			NW¼ of SE¼																				
18	State of Minnesota		~~SW¼ of SE¼~~ Lot 2																				
19			SE¼ of SE¼																				
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. ..... 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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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												3												
4												4												
5												5												
6												6												
7												7												
8												8												
9												9												
10												10												
11												11												
12												12												
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14												14												
15												15												
16												16												
17												17												
18												18												
19												19												
20												20												

Arthur's Point

Kearney Heights

Swan Point

PAGES

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

Form $CD (52) ALLEN-DAVIS PRINTING, 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	Ind. Rural Homestead Tax or No	Ind. Rural 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	RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	U
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	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																

Cass County, Minnesota, for Taxes for the Year 1952.

	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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
						1													
						2													
						3													
						4													
						5													
						6													
						7													
						8													
						9													
						10													
						11													
						12													
						13													
						14													
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						18													
						19													
						20													

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 1952.

Name whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Improvements Assessed Separately	Agricultural Land	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
		(Part of Gov't Lot 3 & Gov't Lot 4 Sec 28 T140 R30)				Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
A.R. Talbot		S 891 ft of N 1/2 of	1				Un		No	62 50	1264	1126 1320 / 1374	2446 / 2638	440 / 488					440 / 488		442
Helen Eliopin Buchmeier		NW¼ of NW¼ N 55 ft of	1						No	62 50	412	274 468 / 282	686 / 694	137 / 139					137 / 139		158
Della Card		S 165 ft of W 120 ft of	1						No	62 50	1081	1143 1131 / 1131	2224 / 2212	377 / 377					377 / 377		381
Robert V. Talbot		SE¼ of NW¼ E ½ of	1						No	62 50	1009	1071 1065 / 1059	2080 / 2068	355 / 353					355 / 353		357
Charles T. Stuart		Part of Lot 2, Blk. 1, Arthur's Point described as follows: Begin at a point along the lake shore 100' from SW corner of Lot 3, thence in a north westerly direction & parallel to the line of Lot 3, 100'; thence north 11°30' W 189.8' thence S 58°10' W 133.7'; thence S 6°20' W 138.7'; thence S 76°E to a point on lakeshore; thence along lake N 65°E 76' to beginning				72 60			No	72 60		66	66	22					22		24
David Clifford Arthur	Wood Land Co.	SE¼ of NW¼ Balance of	2			72 60			No	72 60		66	66	22					22		24
Charles T. Stuart		Lot 3	3			90 75			No	90 75		81	81	27		30			27 / 25		30
Wood Land Co.	Wood Land Co.	NE¼ of SW¼ less E 29'	4			121 100	109	3201	No	2322 2301	330		990	774 767					774 767		774
Wood Land Co.	Wood Land Co.	NW¼ of SW¼ E 165 ft of S 165 ft of	5			121 100	109	1099	No	1218 1197	1206		2424	406 399					406 399		406
Louis Emmerson Card		SW¼ of SW¼ W 165 ft of	6			90 75	81	1011	No	1101 1086	1086		2187	367 362					367 362		367
Bertha Harrison & Louis La Mountain	Harrison	SE¼ of SW¼	7			63 52	57		No	63 52		19	19	21					21		21
Emmerson Int Settlement		NE¼ of SE¼	8			117 100	108	1361	No	1482 1462	1490		2972	494 487					494 487		447
" " "	" " "	NW¼ of SE¼	9			117 100	108	1605	No	1796 1770	1734		3530	598 590					598 590		582
David Clifford Arthur	Martha Ely Estate	SW¼ of SE¼	10			72 60	66		No	72 60		66	66	24		30			24 / 30		24
Ruth Alice Wilson		SE¼ of SE¼	11			121 100	109	1088	No	1209 1188	1188		2397	403 396					403 396		403
David Clifford Arthur	Martha Ely Estate		2	less 165 ft of W 165 ft of		90 75	81		No	90 75		81	81	30		30			27 / 25		30
Charles T. Stuart	Wood Land Co.		12																		
						1519 1343				1366 1354			4556 4508						4508		4536

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Tax including State Homestead ____ Mills	State Tax on Non-Homestead 22.6 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		442			105.88	100		106.88	1 PAID IN FULL	MAY 22 1953	5640		53.44				53.44				
									2nd Half Paid	NOV 20 1953	35292										
2		158			37.84	36		98.20	PAID IN FULL	MAY 22 1953	5645		38.20								
3		381			91.28	86		92.14	PAID IN FULL	MAY 22 1953	5685		82.14								
									2nd Half Paid	OCT 31 1953	1889				43.16						
4		357			85.52	80		86.32	1st Half Paid	MAY 29 1953	5823		43.16								
5		24			5.74	06		5.80	PAID IN FULL	FEB 28 1953	2467	5.80									
6																					
7																					
8																					
9		24			5.74	06		5.80	PAID IN FULL	MAR 31 1953	3091		5.80								
10		30			7.18	06		7.24	PAID IN FULL	FEB 28 1953		7.24									
11		774			185.42	1.74		187.16	PAID IN FULL	FEB 28 1953	2467	187.16									
12		406			97.26	92		98.18	PAID IN FULL	FEB 28 1953		98.54									
13		367			87.92	82		88.74	PAID IN FULL	MAY 22 1953	5641		93.80								
14		21			5.02	.04		5.06	OLD FOR TAXES												
15		494			118.34	1.12		119.46	PAID IN FULL	MAY 15 1953	5237		119.46								
16		39			9.34	.08		9.42	PAID IN FULL	MAY 15 1953			9.42								
17		582			139.42	1.32		140.74	PAID IN FULL	MAR 31 1953	3091		140.74								
18		24			5.74	06		5.80	PAID IN FULL	MAR 31 1953			5.80								
19		403			96.54	92		97.46	PAID IN FULL	MAY 20 1953	5318		97.46								
20		30			7.18	06		7.24	PAID IN FULL	MAR 31 1953	3091		7.24								
		4556			1091.36	10.28		1101.64				279.86	706.66	7.36	5.24						

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 1952.

Form SCD (32) BLAIR-GUNN 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 Yes or No	Indicate Agricultural Land Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value
											Dollars	Dollars	Dollars	Dollars
Leonard W. Swenson & Grace	Lots 3 & 4 of Govt Lot 6 & Govt Lot 7 Sec 36-140-30)	Kearney Heights												
	1	NE¼ of NE¼												
	1	Gov. Lots 3 & 4 of Block	5					7th	No		121 109 / 10.0	800		921 909 / 900
	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	NW¼ of SW¼												
	13	SW¼ of SW¼												
	14	SE¼ of SW¼												
	15													
	16	NE¼ of SE¼												
	17	NW¼ of SE¼												
	18	SW¼ of SE¼												
	19	SE¼ of SE¼												
	20													
											121 109 / 10.0	800		921 909 / 900

IN WHOSE NAME ASSESSED	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 Board of Review	FINAL EQUALIZED VALUE
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Leonard W. Swenson & Grace								
	307	303 / 300				303 / 300		307
	307	303 / 300				303 / 300		307

IN WHOSE NAME ASSESSED	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 7th Rate 226 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22⅙ Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
Leonard W. Swenson & Grace											✓ 2nd Half Paid												
		307					73 54	70		74 24	1 MAY 21 1953	OCT 11 1953	5494		37 12		37 12						
		307					73 54	70		74 24					37 12		37 12						

Arthur's Point
Kearney Heights
Ogema Point

Assessment Roll and Tax List of Real Property in the Laura of Birch Lake, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52) WILLIAM-BOYD PRINTING, 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. S. 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
		(Part of Sec 34 Sec 4-60-27 & Sec 12-140)																					
Norman K. Ruth & Kingstrom			1							No		54 45			54 45		18 15				16		18
Anna T. Bear Watson		That part Lot 2 lying W of line of 14-30	2							Yes		60 55	300		360 355	72 71					91		72
Margaret R. Edgegarden	Arthur Fretheim M. Kuhrau	That part of Lot 3 lying W. of E line of 14-30	3							No		60 56	100		160 156		57 52				70 52		54
		" " " "	4							No		33 30			33 30		11 10				19 11		11
												33 27			33 27		11 9				20		
Charles F. Morgan			5							No		62 50	799		861 849	287	283				570		557
Albert + Kenneth Starr			6	Govt Lot 346						Yes		60 55	No 28	cabins	313 301	21 20	67				88		89
O. E. + Adella Brewer			7							No		33 30			33 30		11 10				9		11
												33 27			33 27		11 9				20		
~~Ronald Schroeder~~	~~Ed Sanders~~ N.W. Merriam	Agnes T. Merriam	8							Yes		60 55	300		360 355	72 71					91		72
			9							Yes		60 55	750		810 805	162 161					161		162
			10							Yes		40 35			40 35	8 7					7		8
Walter + Myrna Loosbrock	Ralph + Martina Kay + Celia Hansen		11	Govt Lot 6						No		33 30			33 30		11 10				19 11		11
			12	SW of Govt Lot 346						No		33 30			33 30		11 10				19 11		11
			13																				
			14																				
			15																				
			16																				
			17																				
			18																				
			19																				
			20									570			9640		336 470				991		
												535			9035		337				872		
												1105	2500		19140						1977		806
												105281	103611	2600	208892	19255	31139			867	51274		57816
												98911	103611		196911	18880	29831				48711		

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	Tax including State Homestead Mills	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
1			18						430	04		434	1	PAID IN FULL	MAY 22 1953	5683		434								
2			72						1724			1724	2	PAID IN FULL	MAY 29 1953	8294		1724								
3			54						1294	12		1306	3	PAID IN FULL	MAY 16 1953	5811		1570								
4			11						262	02		264	4	PAID IN FULL	MAY 16 1953											
5	SOLD FOR TAXES		287						6916	64		6980	5	PAID IN FULL	MAY 4 1953	5217		6943								
6			22 67						2132	16		2148	6	PAID IN FULL	MAY 29 1953	8335		2148								
7			11						264	02		266	7												266	293
8			72						1724			1724	8												1724	1896
9			162						3882			3882	9	PAID IN FULL	MAY 26 1953	7934		3882								
10			8						192			192	10	PAID IN FULL	MAY 26 1953			192								
11			11						264	02		266	11	PAID IN FULL	MAY 29 1953	8337		264								
12			11						264	02		266	12	PAID IN FULL	MAY 22 1953	5615		266								
13													13													
14													14													
15													15													
16													16													
17													17													
18													18													
19													19													
20			336										20													
			470						19308	104		19412						17422							1990	
			806																							

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

Arthur's Point | Kearney Heights | Ogema Point

Form 3C (32) MILLER-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	100ths	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 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																						
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	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills — Dollars	District No. 88 Rate 21 Mills — Dollars	District No. 89 Rate 21 Mills — Dollars	District No. ..... Rate ..... Mills — Dollars	District No. ..... Rate ..... Mills — Dollars	Tax including State Homestead ..... Mills — $ cts.	State Tax on Non-Homestead 22½ Mills — $ cts.	SPECIAL TAXES — $ cts.	TOTAL TAXES — $ cts.		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953 — $ cts.	June Settlement 1953 — $ cts.	Penalty — $ cts.	November Settlement 1953 — $ cts.	Penalty — $ cts.	Collections to First Monday in January 1954 — $ cts.	Penalty — $ cts.	Delinquent on First Monday in January 1954 — $ cts.	Penalty — $ 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	7/7	21086	3048 =	24134							9														
10	7/7	2554	818	3372							10														
11		4650	1116	5766			10-4194	76 06		1044486	11														
12							1291684			1299290	12														
13											13														
14											14														
15											15														
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