ASSESSMENT & TAX LIST

Bay Lake

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., APR 5 1938 1938

R. C. Connell Assessor of the Town of Bay Lake

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

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

J. Sw[illegible] County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

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

WHEN LISTED AND ASSESSED.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER 86

Extra Session Laws 1937

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

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

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

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

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

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

Approved July 23, 1937.

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

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

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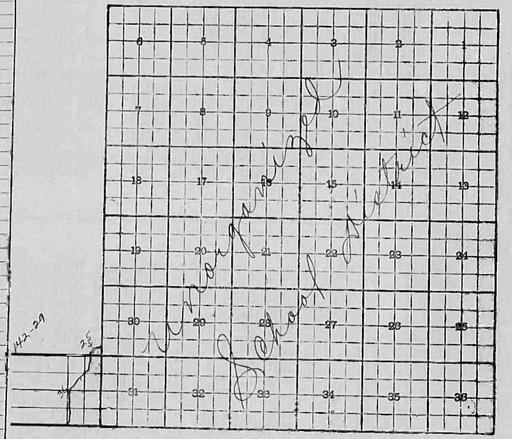
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 142 Range No. 28 W Part of 142-29 Mer. P. M.



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

FORM 1 — WILLEY-DAVIS COMPANY, SUMMITVILLE

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted (see Sec. 6250, Mason's Stat.) each way	Have the Trees been kept in Shape by trimming or replacing dead ones? (see Sec. 6250) each year	Condition of Trees	REMARKS

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

Dated ..... *1938.*

Assessor.

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

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

Form C

Auditor's Office, Cass County, Minnesota.

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

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

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Second day of January, A. D. 1939, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town *of* Boy Lake *in said County, for the year 1938, as specified above, and amounting to* $2,220.55 *Two thousand two hundred twenty* 55/100 *DOLLARS*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1 1940

To L. C. PETERSON, County Auditor:

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

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

..... 19.....

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

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

Assessor's Retu

FORM 2 — MINNESOTA, 1925

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Boy Lake.

No. School District	Valuation of Money and Credits	Valuation by School Districts: Dollars	Value of Lands other than Town Lots including Structures	Value of Town and City Lots including Structures	Personal Property	Total Value of all Property Except Money and Credits	Rate of State Taxes: State Rev.	State Sch'l	Total Tax Rate of State Tax	Rate of County Taxes: Co. Rev.	Co. R.&B.	Co. Poor	Co. Bond and Int.	Old Age Assist.	Total Rate of County Tax	Rate of Town, City or Village Taxes: Town Rev.	Town R.&B.	1 Mill Dup.	Town State Loan	Town Bldg.	Fire Patrol	Total Rate of Town, City or Village Tax
		Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
5			766		333	1099			4.19	22.46	1.57	1.96	1.47	1.31	28.26	5.	15.	1.			5.	26.
Ow.	514		12896		1745	14641	233	22	255													
TOTAL			13662		2078	15740																

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	Rate of School Taxes: Local 1 Mill	Special	S.&N. State Loan	Del.	Bldg.			Total Rate of Sch'l Tax	Total Rate of All Taxes
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
1.	16.	46.3	13.8					36.6	131.1
1.	31.	46.3	13.8					48.6	153.1
1.	15.	5.	5.	5.				35.	104.95
1.	30.	5.	5.	5.				45.	144.95

Taxes Levied

No. School District	Local 1 Mill	Special	Deficiency	Bldg.	State Loan	Total School Tax	Funds	Rate	Amounts
	Mills	Mills	Mills	Mills	Mills	Mills			
							Local 1 Mill and Special School Taxes by Districts		
	77	1149	1068		352	2648	Town Revenue:	223	2465
	35	988	463		155	1650	State School		
	1290	14341	6448	6706	6448	40236	Teachers' Insurance and Retirement Fund	23	237
	175	5235	873	907	873	8063	Dr. Acct.	245	3355
							" Non-H.	419	4374
							" H.	419	2269
							County Revenue		35797
							County Road and Bridge		2486
							County Poor		2480
							County Bond and Interest		23265
							County Old Age Assistance		21376
							Town Revenue		7870
							Town Road and Bridge		23613
							Town 1 Mill Dropping		15740
							Town State Loan		
							Town Building		
							Town Fire Patrol		7870
							Telephone		7870
							School Local 1 Mill		1575
							School Special		26727
							School State Loan		7830
							School Deficiency		8852
							School Bldg.		7613
									221901
							Money and Credits		154
TOTAL	1575	26727	8852	7613	7830	52597	TOTAL		222055

Total No. Levies 1729.13

State of Minnesota, County of Cass. } ss.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct copy of the Valuation of all the taxable property in the Town of Boy Lake in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A.D. 1925.

IN WITNESS WHEREOF I have hereunto set my hand and official seal this 5th day of October A.D. 1925.

L. C. Peterson County Auditor

SEAL

Total Levy $ 2227.55

Book Footings $ 2227.55

Assessor's Retu

FORM 2

NAMES OF OWNERS

Collection of Taxes of 1938, Township of Bay Lake, Cass County, Minnesota.

FUNDS	March Settlement 193.7.	June Settlement 193.7.	Nov. Settlement 193.7.	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	12 40	21 99	11 18	25					
State School	17 12	13 59	7 97	16					
Teachers' Ins. and Ret. Fund									
County Revenue	67 64	119 92	69 99	1 55					
County Road and Bridge	46 49	82 49	47 21	11					
County Poor	46 63	82 69	42 05	1 07					
County Bond and Interest	43 74	77 54	39 92	1 00					
County Old Age Assistance	40 19	71 25	36 23	72					
Town Revenue	14 80	26 23	13 34	34					
Town Road and Bridge	44 39	78 69	40 02	1 02					
Town 1 Mill Dragging	2 97	5 24	2 67	07					
Town State Loan									
Town Building Phone	14 80	26 23	13 34	34					
Town Fire Patrol	14 80	26 23	13 34	34					
School Local 1 Mill	2 97	5 24	2 67	07					
School Special	65 34	83 37	44 65	1 03					
School State Loan	14 70	26 05	13 19	34					
School Alexandria	17 18	30 57	17 18	34					
School Spulding	14 00	24 78	11 64	35					
Money and Credits								Collected 19 43 Overpaid 40	
TOTALS	439 65	727 83	374 23 32	9 33	9 66	1560 79	673 22	13 44	2220 55

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. 5	27 99	1 33	13 20	46	9 03	18 44	43	7 45	1 94	15 55							
" " "		Abs 3 71			Abs 6 70			Abs 5 95									
" " " Jm	290 57	13 47	286 99	476	23 52	476	22	37	11 20	73 48	07	1 03	34	2	13		
" " " Bd 14 00		13 43	Bd 24 78		23 58	Bd 44			11 20	Bd 33		Abs 3 43					
" " "																	
" " "																	
" " "																	
TOTALS	169 65	34 31	188 14	193 00	23 37	56 57	169 96	43 14	46 65	30 37	8 93	42 103	68	2	13		

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundreds	No. School District	Indicate Town or Street	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Fixed to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to Amount of $4000 per Cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
							Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.				$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	Fred Wm. Anderson		NE¼ of NE¼ Lot* 1	14	138	28	39.78	Rel	110		186			186		62	62								62	837	36				873	1	2nd Half Paid OCT 30 1938 1st Half Paid MAY 6 1939												
	"		NW¼ of NE¼ " 2				39.34				240	75		315		105	105								105	1417	61				1478	2	2nd Half Paid OCT 30 1938 1st Half Paid MAY 6 1939	8918 3437		1999 ✓		1999 ✓						
	"		SW¼ of NE¼				40				171			171		57	57								57	769	33				807	3	2nd Half Paid OCT 30 1938 1st Half Paid MAY 6 1939												
	"		SE¼ of NE¼				40				180			180		60	60								60	810	35				845	4	2nd Half Paid OCT 30 1939 1st Half Paid MAY 6 1939												
																																5												
	Carl O. Olson		~~NE¼ of NW¼~~ " 3				38.40		110		198	75		273		91	91								91	1278	53				1281	6	PAID IN FULL	JUN 9 1939	5561		1281 ✓								
	Guy J. & Robt. L. Max		~~NW¼ of NW¼~~ " 4				38.46		110		198	75		273		91	91				SOLD FOR TAXES				91	1278	53				1281	7												1281	
	"		SW¼ of NW¼				40		110		180			180		60	60				SOLD FOR TAXES				60	810	35				845	8												845	
	Carl O. Olson		SE¼ of NW¼				40		110		180			180		60	60								60	810	35				845	9	PAID IN FULL	JUN 9 1939	5561		845 ✓								
																																10												
	Bernt K. Engelbretson	Henry & Engelbretson	NE¼ of SW¼				40		Gen		175			175	35		35								35	477					477	11	PAID IN FULL	MAR 20 1939											✓
	" " "		NW¼ of SW¼				40		Gen		200			200	40		40								40	540					540	12	PAID IN FULL	MAR 20 1939	2487		2487 ✓								
	" Hagen & Berland Engelbretson		SW¼ of SW¼				40		Gen		245	120		365	73		73								73	985					985	13	PAID IN FULL	MAR 20 1939											
	" " " "		SE¼ of SW¼				40		Gen		180			180	36		36								36	486					486	14	PAID IN FULL	MAR 20 1939											
																																15												
	Bertha Hexem		NE¼ of SE¼				40		110		198			198		66	66								66	891	38				929	16												929	1037
	"		NW¼ of SE¼				40		110		198			198		66	66								66	891	38				929	17												929	1037
	"		SW¼ of SE¼				40		110		204			204		68	68								68	918	40				958	18												958	1037
	"		SE¼ of SE¼				40		110		201			201		67	67								67	904	39				943	19												943	1037
																																20												
							636.43				3134	345		3479	184	853	1037								1037	13996	496				14497														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Boy Lake, 19

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Useful to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to Amount of True and Full Value $1000 (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
U.S. of America		1 ~~NE¼ of NE¼~~ Lot 1	8	147	28			Um.												
"		2 NW¼ of NE¼ " 2																		
State of Minnesota		3 SW¼ of NE¼																		
"		4 SE¼ of NE¼																		
		5																		
U.S. of America		6 ~~NE¼ of NW¼~~ " 3																		
"		7 ~~NW¼ of NW¼~~ " 4																		
State of Minnesota		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																		
Martin Forbord	State ?	16 NE¼ of SE¼				40			r	200			200	40		40				SOLD FOR TAXES
"		17 NW¼ of SE¼				40			r	290	105		395	79		79				SOLD FOR TAXES
"		18 SW¼ of SE¼				40			r	200			200	40		40				SOLD FOR TAXES
"		19 SE¼ of SE¼				40			r	120			120	24		24				SOLD FOR TAXES
		20																		
						160				810	105		915	183		183				

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. 66 Rate 34.7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
U.S. of America																										
"																										
State of Minnesota																										
"																										
U.S. of America																										
"																										
State of Minnesota																										
"																										
"																										
"																										
"																										
"																										
Martin Forbord	40				540			540					540											540		
"	79				1066			1066					1066											1066		
"	40				540			540					540											540		
"	24				324			324					324											324		
	183				2470			2470					2470													

Assessment Roll and Tax List of Unplatted Real Property in the Central of Bay Lake

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands, Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads Not Subject to 1% per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼	3	44	28														
2			NW¼ of NE¼																	
	State of Minnesota		W½ of SW¼ of NE¼																	
4			SE¼ of NE¼																	
5																				
6			NE¼ of NW¼																	
7			NW¼ of NW¼																	
	"		E½ of SW¼ of NW¼																	
9			SE¼ of NW¼																	
10																				
11			NE¼ of SW¼																	
12	"		NW¼ of SW¼																	
13			SW¼ of SW¼																	
	Richard Nordlund		E½ of SE¼ of SW¼				20		✓	125	125		250	50		50				SOLD FOR TAXES
15																				
16			NE¼ of SE¼																	
17			NW¼ of SE¼																	
18	U. S. of America		SW¼ of SE¼																	
	Warren K. Wilson		E½ of SE¼ of SE¼				20		✓	100			100	20		20				
20																				
							40			225	125		350	70		70				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 58 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14	50					675							675											675		
15																										
16																										
17																										
18																										
19	20					270							270	PAID IN FULL	JUN 24 1939	6497		270								
20																										
	70					945							945													

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		1	NE ¼ of NE ¼	4	141	28															
		2	NW ¼ of NE ¼																		
		3	SW ¼ of NE ¼																		
		4	SE ¼ of NE ¼																		
State of Minnesota		5	Lot 6																		
		6	NE ¼ of NW ¼																		
		7	NW ¼ of NW ¼																		
		8	SW ¼ of NW ¼																		
"		9	S½ of SE ¼ of NW ¼																		
"		10	Lot 3																		
		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 1938.

Valuations by School Districts as Equalized by Tax Commission: District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	... ($ cts.)	... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1													
													2													
													3													
													4													
													5													
													6													
													7													
													8													
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													

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

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

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Values Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼	5	141	28															
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4			SE¼ of NE¼																		
5	R. P. Brown		Lot 8				14				90			90		30	30				
6			NE¼ of NW¼																		
7			NW¼ of NW¼																		
8			SW¼ of NW¼																		
9	Fred W. Anderson		1 acre of Lot 10 (SE¼ of NW¼)				1				30			30		10	10				SOLD FOR TAXES
10	Frank Kessler		Lot 10 less 1 ac & 155' x 40 rds				16	45			108	75		183		61	61				
11	Richard Nordlund		~~NE¼ of SW¼~~ 155' x 40 rds of Lot 10				8	35			30			30		10	10				SOLD FOR TAXES
12			NW¼ of SW¼																		
13			SW¼ of SW¼																		
14			SE¼ of SW¼																		
15	U. S. of America		Lot 7																		
16			NE¼ of SE¼																		
17			NW¼ of SE¼																		
18			SW¼ of SE¼																		
19			SE¼ of SE¼																		
20	John E. Schunert		Lot 9				13	50			99			99		33	33				
							47	30			357	75		432		144	144				

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

Line	Valuations by School Districts as Equalized by Tax Commission: District No. Ux Rate 13195 Mills (Dollars)	District No. … Rate … Mills (Dollars)	District No. … Rate … Mills (Dollars)	District No. … Rate … Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption … Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5	30					405	17						422	PAID IN FULL	JUN 5 1939	4982		422								
6																										
7																										
8																										
9	10					135	06						141	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 6 1939	8918 3437		71		70						
10	61					873	35						858	2nd Half Paid 1st Half Paid	OCT 5 1939 MAY 24 1939	8201 4331		500		358						
11	10					135	06						141											141		
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20	33					445	19						464	PAID IN FULL	MAY 11 1939	3596		464								
	144					1943	83						2026													

Assessment Roll and Tax List of Unplatted Real Property in the Pleasant of Bay Lake

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

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Hundredths	No. School District	Indicate House stead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	Structures & Improvements: True and Full Value of Improvements added to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Assessed at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1			NE ¼ of NE ¼																		
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																					

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

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Actual 33⅓ per cent Class 3B	Assessed Value of Non-Homesteads 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼	7	147	28															
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4	~~Ah, Ker Ohent Jge (Clerk Inc)~~		SE¼ of NE¼																		
5	~~Frank Bell Aragon~~ (Pelto & Mus 1926)		Lot 1 $15					7.55			1.05			1.05		.35	.35				
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																					
								7.55			1.05			1.05		.35	.35				

	Valuations by School Districts as Equalized by Tax Commission: District No. Lak 19/7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid				Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month	Day	Year			$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																													
2																													
3																													
4																													
5	.35					4.77	.20						4.97	PAID IN FULL	MAY	23	1939	4192		4.97									
6																													
7																													
8																													
9																													
10																													
11																													
12																													
13																													
14																													
15																													
16																													
17																													
18																													
19																													
20																													
	.35					4.77	.20						4.97																

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements	Structures & Improvements: True and Full Value of Structures and other Structures	True and Full Value of Structures Subject to Ext. Costs	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Exempt 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Acres	10's			Dollars	Dollars	Dollars	Dollars	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																					

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
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Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1938.

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to Amount at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
							Acres / 100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1			NE¼ of NE¼	9	145	28														
2			NW¼ of NE¼																	
3	State of Minnesota		SW¼ of NE¼																	
4	"		S½ of SE¼ of NE¼																	
5	"		N½ of SE¼ of NE¼																	
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	State of Minnesota		SE¼ of SW¼																	
15																				
16	Chas. Sterns		NE¼ of SE¼				40		✓	205			205	41		41				
17	State of Minnesota		NW¼ of SE¼																	
18			SW¼ of SE¼																	
19	Chas. Sterns		SE¼ of SE¼				40		✓	200			200	40		40				
20																				
							80			405			405	81		81				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.5 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
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5																											
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9																											
10																											
11																											
12																											
13																											
14																											
15																											
16					41		553						553		PAID IN FULL	OCT 31 1939	$9.75				553	19 ✓					
17																											
18																											
19					40		540						540		PAID IN FULL	OCT 31 1939	$9.75				540	19 ✓					
20																											
					81		1093						1093														

Assessment Roll and Tax List of Unplatted Real Property in the Pawn of Bay Lake

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

	Description of Property					Assessor's Valuation							Equalized Values																												
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land Acres	Inc.	Indicate Homestead	No. School District	True and Full Value of Land Including all Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Improvements on Other Than Land Owned	Structures & Improvements: True and Full Value of Structures and Improvements on Land Owned	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Balance at 20 per cent Class 3B	Assessed Value of Homesteads at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 2 (24.95 Mills)	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Warren R. Wilson		1	NE ¼ of NE ¼	10448	78		40		✓		270	105		375	75		75					75					1017			1017			PAID IN FULL	JUN 24 1939	6447		1017										
Rickhart Nordlund		2	NW ¼ of NE ¼				40		✓		200			200	40		40				SOLD FOR TAXES	40					540			540																540	
Anna Nickelson		3	SW ¼ of NE ¼				40				201			201		67	67				SOLD FOR TAXES	67					904	39		943																943	
"		4	SE ¼ of NE ¼				40				198			198		66	66				SOLD FOR TAXES	66					891	38		929																929	
		5																																														
Rickhart Nordlund		6	NE ¼ of NW ¼				40		✓		180			180	36		36				SOLD FOR TAXES	36					486			486																486	
State of Minnesota		7	NW ¼ of NW ¼																																													
"		8	~~SW ¼~~ S ½ of NW ¼																																													
Chas. Sterns		9	SE ¼ of NW ¼				40		✓		195			195	39		39					39					526			526			PAID IN FULL	OCT 31 1938	$9.75				526 ✓								
State of Minnesota		10	N ½ of S ½ of NW ¼																																													
Wm. R. Wallace		11	NE ¼ of SW ¼				40				200			200		67	67					67					904	39		943			PAID IN FULL	MAY 25 1939	4405		943 ✓										
Chas. Sterns		12	NW ¼ of SW ¼				40		✓		200			200	40		40					40					540			540			PAID IN FULL	OCT 31 1938	8.75					195 ✓							
"		13	SW ¼ of SW ¼				40		✓		280	245		525	105		105					105					1417			1417			PAID IN FULL	OCT 31 1938													
O. R. Wallace		14	SE ¼ of SW ¼				40				200			200		67	67					67					904	39		943			PAID IN FULL	MAY 25 1939	4405		943 ✓										
		15																																														
~~Helen Erickson~~ Henry Lien		16	NE ¼ of SE ¼				40				200			200		67	67					67					904	39		943			2nd Half Paid	OCT 11 1938	8.70		472 ✓		471 ✓								
Helen S. Wallace		17	NW ¼ of SE ¼				40				200			200		66	66					66					891	38		929			1st Half Paid	JUN 21 1939	4.70												
"		18	SW ¼ of SE ¼				40				200			200		66	66					66					891	38		929			PAID IN FULL	MAY 18 1939	4040		1858 ✓										
~~Helen Erickson~~ Henry Lien		19	SE ¼ of SE ¼				40				200			200		67	67					67					904	39		943			PAID IN FULL	MAY 18 1939													
		20																															2nd Half Paid	OCT 11 1938	8.70		472		471								
							560				2924	350		3274	335	533	868					868					11714	307		12023			1st Half Paid	JUN 21 1939	4.70												

Assessment Roll and Tax List of Unplatted Real Property in the Dwight of Bay Lake

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	Acres	10's	Indicate Homestead	No. School District	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery assessed as real estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $400 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
								Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
~~N. D. Dickson~~	Daniel L. Dickson	1	NE¼ of NE¼				40					200			200		66	66				
"	"	2	NW¼ of NE¼				40					200			200		67	67				
N. D. Dickson		3	SW¼ of NE¼				40					200			200		66	66				
"		4	SE¼ of NE¼				40					200			200		67	67				
		5																				
Caroline J. Markee		6	NE¼ of NW¼				40			✓		200			200	40		40				
Doreen K. Wilson		7	NW¼ of NW¼				40			✓		200			200	40		40				
		8	SW¼ of NW¼				40			✓		200			200	40		40				
Caroline J. Markee		9	SE¼ of NW¼				40			✓		200			200	40		40				
		10																				
"		11	NE¼ of SW¼				40			✓		200			200	40		40				
~~Helen Erickson~~	Henry Lind	12	NW¼ of SW¼				40					249			249		83	83				
		13	SW¼ of SW¼				40			✓		213	45		258		86	86				
Caroline J. Markee		14	SE¼ of SW¼				40			✓		275	50		325	65		65				
Raymond Peterson		15	N½ of N½ of SE¼				40															
L. L. Peterson		16	~~NE¼ of SE¼~~ S½ of N½ of SE¼				~~40~~					198			198		66	66				
		17	~~NW¼ of SE¼~~				~~40~~					201			201		67	67				
"		18	SW¼ of SE¼				40					231			231		77	77				
"		19	SE¼ of SE¼				40					201			201		67	67				
		20																				
							640					3068	95		3163	265	712	977				

Valuations by School Districts as Equalized by Tax Commission: District No. 2144 Rate 34 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
66					891	38						927	1st Half Paid	JUN 24 1939									465		515
67					904	39						943	1st Half Paid	JUN 24 1939	6490		1372						471		521
66					891	38						929	1st Half Paid	JUN 24 1939									465		515
67					904	39						943	1st Half Paid	JUN 24 1939									471		521
40					540							540	PAID IN FULL	JUN 21 1939	6360		540								
40					540							540	PAID IN FULL	JUN 24 1939	6497		1080								
40					540							540	PAID IN FULL	JUN 24 1939											
40					540							540	PAID IN FULL	JUN 21 1939	6360		540								
40					540							540	PAID IN FULL	JUN 21 1939	6360		540								
83					1120	48						1168	2nd Half Paid	OCT 11 1939	7530		1189		1190						
86					1161	50						1211	1st Half Paid	JUN 21 1939	6360										
65					877							877	PAID IN FULL	JUN 21 1939	6360		877								
67					904	39						943											943		1048
66					891	38						929											929		1028
~~67~~																									
77					1039	45						1084											1084		1200
67					904	39						943											943		1048
977					13086	418						13599													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Located in Said Lands (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exempt $1000 per cent, Class 3B (Dollars)	Assessed Value at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼		12	147	28														
2	Andrew J. Rice		NW ¼ of NE ¼				40			✓	130			130	26		26				SOLD FOR TAXES
3	"		SW ¼ of NE ¼				40			✓	195			195	39		39				SOLD FOR TAXES
4	"		SE ¼ of NE ¼				40			✓	190			190	38		38				SOLD FOR TAXES
5																					
6	Alfred S. Burdick		NE ¼ of NW ¼				40				198			198		66	66				
7	"		NW ¼ of NW ¼				40				198			198		66	66				
8	"		SW ¼ of NW ¼				40				198			198		66	66				
9	U. S. of America		SE ¼ of NW ¼																		
10																					
11	Frank Graber		NE ¼ of SW ¼				40			✓	140			140	28		28				SOLD FOR TAXES
12	Alfred S. Burdick		NW ¼ of SW ¼				40				198			198		66	66				
13	Peter Lichatte		SW ¼ of SW ¼				40			✓	235	90		325	65		65				
14	Frank Graber		SE ¼ of SW ¼				40			✓	265	130		395	79		79				SOLD FOR TAXES
15																					
16	Chas. W. Ostrom		NE ¼ of SE ¼				40				141	30		171		57	57				
17	Frank Graber		NW ¼ of SE ¼				40			✓	200			200	40		40				SOLD FOR TAXES
18	Riley P. Brown		SW ¼ of SE ¼				40			✓	185			185	37		37				
19	"		SE ¼ of SE ¼				40			✓	90			90	18		18				
20																					
							540				2563	250		2813	370	321	691				

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 58.8 Mills

Dollars	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Dollars	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
26					351							351	PAID IN FULL	MAY 2 - 1939											
39					576							576	PAID IN FULL	MAY 2 - 1939		323	1290								
38					513							513	PAID IN FULL	MAY 2 - 1939											
66					891	38						929	PAID IN FULL	JAN 9 1939											
66					891	38						929	PAID IN FULL	JAN 9 1939		126	1787								
66					891	38						929	PAID IN FULL	JAN 9 1939											
28					378							378	1st Half Paid	MAY 25 1939	4393		189						189		257
66					891	38						929	PAID IN FULL	JAN 9 1939	126	929									
65					877							877	2nd Half Paid	OCT 30 1939	8938										
79					1066							1066	1st Half Paid	MAY 15 1939	3663		439		438						
													1st Half Paid	MAY 25 1939	4393		533						533		
57					769	33						802	PAID IN FULL	JUN 5 - 1939	5981		802								
40					540							540	1st Half Paid	MAY 25 1939	4393		270						270		299
37					499							499	PAID IN FULL	JUN 5 - 1939	4982		499								
18					243							243	PAID IN FULL	JUN 5 - 1939	4982		243								
691					9376	185						9511													

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

FORM 2C0 (Revised Edition 1938)

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Hrs	No. School District	Indicate Home Stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount $6 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars		Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	
1	R.P. Brown		~~NE¼ of NE¼~~ Lot 1	13	144	78	118.05			✓	85			85	17		17				
2	"		NW¼ of NE¼				40			✓	180			150	36		36				
3	"		SW¼ of NE¼ - 7				50.45			✓	390	930		1320	264		264				
4			SE¼ of NE¼																		
5																					
6	~~Ethel~~ R.P. Brown		NE¼ of NW¼				40			✓	200			200	40		40				
7	Chester McCann		NW¼ of NW¼				40			✓	220	75		295	59		59				
8	Jacob W. Pichetta		SW¼ of NW¼				40			✓	190	90		280	56		56				
9	Ray Dunwell		SE¼ of NW¼				40			✓	200			200	40		40				
10																					
11	"		~~NE¼ of SW¼~~ Lot 3				27.50			✓	190	200		390	78		78				
12	Jacob W. Pichetta		~~NW¼ of SW¼~~ - 7				16.10			✓	50			50	10		10				
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																					
							336.10				1705	1295		3000	600		600				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 58.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Levy Homestead Exemption ..... Mills	State Tax on Non-Homestead 58.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1						17							17	PAID IN FULL	JUN 5 1939											
2						36							486	PAID IN FULL	JUN 5 1939	4982		4286								
3						264							3563	PAID IN FULL	JUN 5 1939											
4																										
5																										
6						40							540	PAID IN FULL	JUN 5 1939	4982		540								
7						59							796	PAID IN FULL	MAY 15 1939	2817		796								
8						56							756	PAID IN FULL	MAY 15 1939	3814		756								
9						40							540	2nd Half Paid 1st Half Paid	OCT 28 1939 MAY 13 1939		540									
10																										
11						78							1053	2nd Half Paid 1st Half Paid	OCT 28 1939 MAY 15 1939	4014 2816		800		7936						
12						10							135	PAID IN FULL	MAY 15 1939	3814		135								
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
						600							8098													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including all Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount Required Class 3B (Dollars)	Assessed Value of Remainder at 20 Per Cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Otelia Bonick		NE¼ of NE¼	14	144	28	40		✓	240			240	48		48				
2	"		NW¼ of NE¼				40		✓	190			190	38		38				
3			SW¼ of NE¼																	
	State of Minnesota		N½ of SE¼ of NE¼																	
5																				
6	Otelia Bonick		NE¼ of NW¼				40		✓	200	75		275	55		55				
7			NW¼ of NW¼																	
8			SW¼ of NW¼																	
9			SE¼ of NW¼																	
10																				
11	Joseph J. Sheahan		~~NE¼ of SW¼~~ Lot 4				50 90			153			153		51	51				
12			NW¼ of SW¼																	
13	David McPhee		~~SW¼ of SW¼~~ N½ of Lot 5				21 05			63			63		21	21				
14			SE¼ of SW¼																	
15																				
16	Peter Nicholas		~~NE¼ of SE¼~~ Lot 1				27 60			81			81		27	27				SOLD FOR TAXES
17			~~NW¼ of SE¼~~																	
18			SW¼ of SE¼																	
19			SE¼ of SE¼																	
20																				
							219 55			927	75		1002	141	99	240				

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 58 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 58 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1	48					648							648
2	38					513							513
3													
4													
5													
6	55					742							742
7													
8													
9													
10													
11	51					688	30						718
12													
13	21					283	12						295
14													
15													
16	27					364	16						380
17													
18													
19													
20													
	240					3298	58						3296

	Paid: When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to Fire Member in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1										648		717
2										513		568
3												
4												
5												
6										742		821
7												
8												
9												
10												
11										718		795
12	2nd Half Paid OCT 2 - 1939 $143											
13	1st Half Paid MAY 23 1939 $147			148		147						
14												
15												
16										380		
17												
18												
19												
20												

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

FORM 100 Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent (Class 3B); Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Improvements up to Amount 80 per cent, Class III	Assessed Value of Remainder (1.40 ½ per cent) Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value of Lands Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	John J. Lane		NE ¼ of NE ¼	10	145	28	40			✓	200	75		275	55		55				SOLD FOR TAXES
2	"		NW ¼ of NE ¼				40			✓	198			198	40		40				SOLD FOR TAXES
3	A. S. Burdick		SW ¼ of NE ¼				40				200			200		67	67				
4	"		SE ¼ of NE ¼				40				200			200		~~67~~ 67	~~67~~ 67				
5																					
6	State of Minnesota		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	~~Dorothy Clark~~ State of Minn		SW ¼ of NW ¼				~~40~~				140			140		46	46				SOLD FOR TAXES
9	" "		SE ¼ of NW ¼				~~40~~				420	100		420		140	140				SOLD FOR TAXES
10																					
11	" "		NE ¼ of SW ¼				~~40~~				200			200		67	67				SOLD FOR TAXES
12	C. O. Linden		NW ¼ of SW ¼				40											Aud. Assessment 7/1/39			
13	State of Minnesota		S½ of SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15	C. O. Linden		N½ of SW ¼ of SW ¼				20				100			100		33	33				
16	Jerry Sheehan		NE ¼ of SE ¼				40			✓	205	175		380	76		76				
17	James J. Mullen		N½ of NW ¼ of SE ¼				20				100			100		33	33				SOLD FOR TAXES
18			SW ¼ of SE ¼																		
19	"		N½ of SE ¼ of SE ¼				20				100			100		33	33				SOLD FOR TAXES
20																					
							300				1963	350		2313	171	~~48~~ 48	~~457~~ 457				

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 15 Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption: 15 Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	55					742							742											742		
2	40					540							540											540		
3	67					904	39						943	PAID IN FULL	JAN. 9 1939											
4	67					904	39						943	PAID IN FULL	JAN. 9 1939	1286		1886 ✓								
5																										
6																										
7																										
8	46					621	27						648											648		
9	140					1889	81						1970											1970		
10																										
11	67					904	39						943											943		
12	67					904	39						~~943~~	PAID IN FULL	SEP 22 1939	8033				943 ✓	28	~~943~~				
13																										
14																										
15	33					445	19						464	PAID IN FULL	SEP 22 1939	8033				464 ✓	14					
16	76					1076							1076											1076		
17	33					445	19						464											464		513
18																										
19	33					445	19						464											464		
20																										
	657					8865	282						9147													

Assessment Roll and Tax List of Unplatted Real Property in the Pawn of Bay Lake

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Not assessed detached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Amount Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Commissioner (Dollars)	Sold for Taxes
Chas. Sterns		1 NE¼ of NE¼	16	44	28	40		✓	160			160	32		32				
U. S. of America		2 NW¼ of NE¼																	
		3 SW¼ of NE¼																	
		✓ 4 SE¼ of NE¼																	
Wm. Mercer		5 Lot 3				17			288	162		390		130	130				
		6 NE¼ of NW¼																	
State of Minnesota		7 W½ of NW¼ of NW¼																	
		8 SW¼ of NW¼																	
"		9 W½ of SE¼ of NW¼																	
"		10 E½ of E½ of W½ of SE¼ of SW¼																	
"		11 NE¼ of SW¼																	
Wm. Mercer		12 NW¼ of SW¼ Lot 1				37.70			192			192		64	64				
		13 SW¼ of SW¼																	
"		14 ~~W½ of~~ SE¼ of SW¼				10			60			60		20	20				
"		15 W½ of E½ of W½ of SE¼ of SW¼				5			30			30		10	10				
		✓ 16 NE¼ of SE¼																	
		17 NW¼ of SE¼																	
		18 SW¼ of SE¼																	
		19 SE¼ of SE¼																	
"		20 E½ of SE¼ SW¼				20			120			120		40	40				
						174.70			850	162		952	32	264	296				

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
32					43.21							43.21	1	PAID IN FULL	OCT 31 1939	8795				43.21 ✓						
													2													
													3													
													4													
130					175.41	7.61						183.02	5	PAID IN FULL	JAN 23 1939	469	183.02 ✓									
													6													
													7													
													8													
													9													
													10													
													11													
64					86.41	3.72						90.13	12	PAID IN FULL	JAN 23 1939	469	90.13 ✓									
													13													
20					27.01	1.18						28.19	14	PAID IN FULL	JAN 23 1939	469	42.33 ✓									
10					13.50	.66						14.16	15	PAID IN FULL	JAN 23 1939											
													16													
													17													
													18													
													19													
40					54.03	2.33						56.36	20	PAID IN FULL	JAN 23 1939	469	56.36 ✓									
296																										
					399.15	15.41						414.56														

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

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Home stead	ASSESSOR'S VALUATION: True and Full Value of Lands Appurtenant to Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400.00 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including Structures Improvements and Machinery (Dollars)
		1 N E ¼ of N E ¼														
		2 N W ¼ of N E ¼														
		3 S W ¼ of N E ¼														
		4 S E ¼ of N E ¼														
		5														
		6 N E ¼ of N W ¼														
		7 N W ¼ of N W ¼														
		8 S W ¼ of N W ¼														
		9 S E ¼ of N W ¼														
		10														
		11 N E ¼ of S W ¼														
		12 N W ¼ of S W ¼														
		13 S W ¼ of S W ¼														
		14 S E ¼ of S W ¼														
		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														

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TOTAL GENERAL TAX $ cts.	SPECIAL TAXES: Ditch No. $ cts.	Ditch No. $ cts.	$ cts.	$ cts.	TOTAL TAXES $ cts.		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
						1															
						2															
						3															
						4															
						5															
						6															
						7															
						8															
						9															
						10															
						11															
						12															
						13															
						14															
						15															
						16															
						17															
						18															
						19															
						20															

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

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

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

	In Whose Name Assessed	To Whose Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Owned by Real Estate	Total True and Full Value of Lands and all Structures, Improvements and Machinery	Amount of Value of Homestead up to Amount at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands and all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
			Sect 13 Twp 61 Range 28																		
1	Magnus A Monson et al		NE ¼ of NE ¼	19	144	28	12.65				105	75		180		60	60				
2			NW ¼ of NE ¼																		
3	Bear Pelle Hunting Club		Sect 13 Twp 61 Range 28 SW ¼ of NE ¼				19.19				303	87		390		130	130				
4	St Paul Recreation Club		Sect 13 Twp 61 Range 28 SE ¼ of NE ¼				4.82				108	258		366		122	122				
5	S.O. Martin & Oel Uggen		Sect 13 Twp 61 Range 28 NE ¼ of NW ¼				4.83				108	30		138		46	46				SOLD FOR TAXES
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																					
							45.50				624	450		1074		358	358				

	Valuations by School Districts as Equalized by Tax Commission: District No. Levy Rate 13.425 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.31 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	60					810	35						845
2													
3	130					1754	76						1830
4	122					1646	71						1717
5	46					621	27						648
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
	358					4831	209						5040

	Paid	When Paid: Months	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	PAID IN FULL	MAY	18	1939	3718		845								
2															
3	PAID IN FULL	JUN	15	1939	3480		1830								
4	PAID IN FULL	FEB	8	1939	820	1717									
5													648		
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															

Assessment Roll and Tax List of Unplatted Real Property in the Pound of Bay Lake

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

FORM 400 (Minnesota Tax Commission)

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twsp. or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures	True and Full Value of Permanently Attached to Real Estate	Total True and Full Value of Structures, all Structures, Improvements and Machinery	Assessed Value of Structures up to Exempt or per cent, Class III	Assessed Value of Structures Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
							Acres	100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1			N E ¼ of N E ¼																		
2			N W ¼ of N E ¼																		
3			S W ¼ of N E ¼																		
4			S E ¼ of N E ¼																		
5																					
6			N E ¼ of N W ¼																		
7			N W ¼ of N W ¼																		
8			S W ¼ of N W ¼																		
9			S E ¼ of N W ¼																		
10																					
11			N E ¼ of S W ¼																		
12			N W ¼ of S W ¼																		
13			S W ¼ of S W ¼																		
14			S E ¼ of S W ¼																		
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																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collection to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																													
2																													
3																													
4																													
5																													
6																													
7																													
8																													
9																													
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18																													
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20																													

Assessment Roll and Tax List of Unplatted Real Property in the Pond of Big Lake

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Land Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Land Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by County Board of Review (Dollars)	Total Assessed Value Equalized by the State Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Olaus Mueser		1 S½ of NE¼ of NE¼	27	44	28	20			60			60		20	20				
"		2 NW¼ of NE¼				40			120			120		40	40				
		3 SW¼ of NE¼																	
		4 SE¼ of NE¼																	
		5																	
"		6 NE¼ of NW¼ Lot 1				57.10			150			150		50	50				
		7 NW¼ of NW¼																	
		8 SW¼ of NW¼																	
"		9 SE¼ of NW¼				40			120			120		40	40				
		10																	
		11 NE¼ of SW¼																	
		12 NW¼ of SW¼																	
		13 SW¼ of SW¼																	
		14 SE¼ of SW¼																	
		15																	
N. Wanda		16 NE¼ of SE¼	S		9	40			120			120		40	40				SOLD FOR TAXES
"		17 NW¼ of SE¼	S	State		40			120			120		40	40				SOLD FOR TAXES
"		18 SW¼ of SE¼	S			40			120			120		40	40				SOLD FOR TAXES
Joseph N. Fromer		19 SE¼ of SE¼	S	State		40			120			120		40	40				SOLD FOR TAXES
		20												310					
						312.10			930			930		310	310				

Valuations by School Districts as Equalized by Tax Commission: District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
20					770	12						782	PAID IN FULL	JAN 23 1939	462	782									
40					540	23						563	PAID IN FULL	JAN 23 1939											
50					675	29						704	PAID IN FULL	JAN 23 1939	462	704									
40					540	23						563	PAID IN FULL	JAN 23 1939	462	563									
40					540	23						563											563		
40					540	23						563											563		
40					540	23						563											563		
40					540	23						563											563		
370					4185	179						4364													

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land: Acres	Number Acres of Land: 100's	No. School District	Indicate Items stated	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to homestead 20 per cent Class 3B	Assessed Value of Nonhomestead at 33 1/3 per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Valuation Equalized by the Board of Review	Total Assessed Valuation Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Acres	100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Sara O'Kelley	5	1	NE ¼ of NE ¼	22	144	78	40				120			120		40	40				
State of Minnesota		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
A. A. Anderson		4	SE ¼ of NE ¼				40				120			120		40	40				
		5																			
State of Minnesota		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																			
							80				240			240		80	80				

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 27.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penality	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
40					540	23						563	1													563		
													2															
													3															
40					540	23						563	4													563		623
													5															
													6															
													7															
													8															
													9															
													10															
													11															
													12															
													13															
													14															
													15															
													16															
													17															
													18															
													19															
													20															
80					1080	46						1126																

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1400, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	NW	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of all Structures, Improvements and Machinery (Dollars)	Amount of Homestead up to Maximum Allowed, Class 3B	Assessed Value of Homestead at 33⅓ per cent, Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Commission (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼	23	142	23															
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4	David McPhee		E½ of Lot 4 less 1 ac.				8.40				144	81		225		75	75				SOLD FOR TAXES
			SE ¼ of NE ¼																		
5	L. C. Connell		W½ of Lot 4				11.15			✓	200	525		725	145		145				
6			NE ¼ of NW ¼																		
7	Solomon E. Oscarson		~~NW ¼ of NW ¼~~ Lot 1				37.40				161			111		37	37				SOLD FOR TAXES
8			SW ¼ of NW ¼																		
9			SE ¼ of NW ¼																		
10	Helen R. Merritt		E. ½ of Lot 4				3				54	81		135		45	45				SOLD FOR TAXES
11	Solomon E. Oscarson		NE ¼ of SW ¼				40				120			120		40	40				
12	"		NW ¼ of SW ¼				40				120			120		40	40				
13	"		SW ¼ of SW ¼				40				120			120		40	40				
14			SE ¼ of SW ¼																		
15	~~A. J. Anderson~~	Grace Matter Lynch	Lot 3				34.35			✓	260			260	52		52				
16	David McPhee		NE ¼ of SE ¼				40				180			180		60	60				SOLD FOR TAXES
17	~~A. J. Anderson~~	Jed W. Anderson	W½ of NW ¼ of SE ¼				20			✓	100	45		145	29		29				
18	U. S. of America		E½ of NW ¼ of SE ¼																		
19	David McPhee		SE ¼ of SE ¼				40				180			180		60	60				SOLD FOR TAXES
20																					
							314.10				1589	732		2321	226	397	623				

	Valuations by School Districts as Equalized by Tax Commission: District No. Real / Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3														2nd Half Paid	NOV 10 1939	9695										
4	75					101	44						1056 44	1st Half Paid	JUN 27 1939	7001		528		528						
5	145					195	7						1957	2nd Half Paid	OCT 2 - 1939	8158										
														1st Half Paid	MAY 23 1939	7327		978		978						
6																										
7	37					499	21						520											520		
8																										
9																										
10	45					607	26						633											633		
11	40					540	23						563											563		
12	40					540	23						563											563		
13	40					540	23						563											563		
14																										
15	52					707							707 45	PAID IN FULL	JUN 21 1939	6329		707								
16	60					810	35						845 46	2nd Half Paid	NOV 10 1939	9675										
														1st Half Paid	JUN 27 1939	7001		422		422						
17	29					391							391 47	PAID IN FULL	MAY 4 1939	3502		391								
18																										
19	60					810	35						845 46	2nd Half Paid	NOV 10 1939	9675										
														1st Half Paid	JUN 27 1939	7001		422		422						
20																										
	623					8408	230						8638													

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

FORM 1123 (REVISED 1938) (1938)

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands and Structures, Improvements and Machinery (Dollars)	Assessed Value of Machinery Assessable up to Amount of 20 per cent Class III (Dollars)	Assessed Value of Homesteads Assessable up to Amount of 33⅓ per cent Class III (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼	24	142	28															
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4			SE¼ of NE¼																		
5	Frank Fisher Hugh Francis		Lot 1				30.65			✓	300	80		380	76		76				
6			NE¼ of NW¼																		
7			NW¼ of NW¼																		
8			SW¼ of NW¼																		
9			SE¼ of NW¼																		
10	R. M. Hicks		Lot 3				39.85				150			150		50	50				SOLD FOR TAXES
11	Frank Fisher		Beg. of NE¼ of SW¼				20				100			100		33	33				SOLD FOR TAXES
12	Ed. J. P. Steele		NW¼ of SW¼ Lot 1				62.50			✓	370			370	74		74				
13	Thomas M. Brooks		SW¼ of SW¼				40			✓	195			195	39		39				
14	Frank Fisher		SE¼ of SW¼				40			✓	195			195	39		39				
15	Hugh Francis		N½ of NE¼ of SE¼				20			✓	100			100	20		20				
16			NE¼ of SE¼																		
17			NW¼ of SE¼																		
18			SW¼ of SE¼																		
19			SE¼ of SE¼																		
20																					
							741.80				1410	80		1490	248	83	331				

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 2.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1													
2													
3													
4													
5	76					1076							1076
6													
7													
8													
9													
10	50					675	29						704
11	33					445	19						464
12	74					999							999
13	39					576							576
14	39					576							576
15	20					270							270
16													
17													
18													
19													
20													
	231					4467	48						4515

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1															
2															
3															
4															
5	Bal. Paid	JUN	12	1939	5896		526 ✓								
6	Total Paid	MAY	10	1939	3549		500 ✓								
7															
8															
9															
10	✓												704		
11	✓												464		
12	Bal. Paid	JUN	12	1939	5896		499 ✓								
13	Total Paid	MAY	10	1939	3549		500 ✓								
14	2nd Half Paid	OCT	2	1939											
15	1st Half Paid	MAY	23	1939	2228				526 ✓						
16	2nd Half Paid	OCT	2	1939											
17	1st Half Paid	MAY	23	1939	4328		526 ✓								
18	Bal. Paid	JUN	12	1939	5896		70 ✓								
19	Total Paid	MAY	10	1939	3549		200 ✓								
20															

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

FORM 120 [illegible]

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs.	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount Exempt, Class 3B	Assessed Value of Homesteads at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the Tax Commission	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1			NE¼ of NE¼				73.47	78													
2			NW¼ of NE¼																		
3	Ula L. Fisher		W½ of SW¼ of NE¼				20				81			81		27	27				
4	John A. Huffman	Floyd E. Pierce	SE¼ of NE¼ E½ of Lot 2				19.50			✓	300	660	50	1010	202		202				
5	U. S. of America		W½ of Lot 2																		
6	State of Minnesota		NE¼ of NW¼																		
7	Thomas M. Brooks		NW¼ of NW¼				40			✓	190	240		430	86		86				
8	Don Alfred Brooks		SW¼ of NW¼				40				201			201		67	67				SOLD FOR TAXES
9	State of Minnesota		W½ of SE¼ of NW¼																		
10	Ula L. Fisher		Lot 1				29				354			354		118	118				
11	State of Minnesota		W½ of NE¼ of SW¼																		
12	Don Alfred Brooks		NW¼ of SW¼				40				192			192		64	64				SOLD FOR TAXES
13	"		SW¼ of SW¼				40				159			159		53	53				SOLD FOR TAXES
14	"		SE¼ of SW¼				40				177			177		59	59				SOLD FOR TAXES
15	State of Minnesota		W½ of NE¼ & SE¼																		
16			NE¼ of SE¼																		
17	Delia M. Brooks		NW¼ of SE¼				40			3	120			120		40	40				
18	"		SW¼ of SE¼				40			5	201			201		67	67				
19			SE¼ of SE¼																		
20																414					
							378.97				1935	900	50	2925	288	495	783				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3														PAID IN FULL	DEC 5 1939	10395										
4	27					364	16						380									38	80	✓		
5	202					2726							2726	✓											2726	3.17
6																										
7	86					1161							1161	2nd Half Paid	OCT 25 1939	7278										
8	67					904	39						943	1st Half Paid	MAY 23 1939	4228		581	✓	58.81	✓					
9																										
10	118					1597	69						1661	Balance Paid / Part Payment	NOV 15 1939 / OCT 9 1939	19311 / 8242				51.97 / 11.47	✓ / 58 ✓					
11																										
12	64					864	37						901												901	
13	53					715	31						746												746	
14	59					796	34						830												830	
15																										
16																										
17	40					540	23						563	2nd Half Paid / 1st Half Paid	NOV 25 1939 / MAY 23 1939											
18	67					904	39						943	2nd Half Paid / 1st Half Paid	OCT 25 1939 / MAY 23 1939	4343		753	✓	75.3	✓					
19																										
20																										
	783					10566	288						10854													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs.	No. School District	Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼		24	47	18														
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4	Joe M Chalich		SE¼ of NE¼				40			✓	200			200	40		40				
5																					
6			NE¼ of NW¼																		
7			NW¼ of NW¼																		
8			SW¼ of NW¼																		
9			SE¼ of NW¼																		
10																					
11	State of Minnesota		NE¼ of SW¼																		
12	Ole Olson		NW¼ of SW¼				40				180			180		60	60				SOLD FOR TAXES
13	"		SW¼ of SW¼				40				180			180		60	60				SOLD FOR TAXES
14	"		W½ of SE¼ of SW¼				20				90			90		30	30				SOLD FOR TAXES
15	State of Minnesota		W½ of NW¼ of SE¼																		
16	Joe M Chalich		NE¼ of SE¼				~~40~~ 39			✓	255	150		405	81		81				
17	"		E½ of NW¼ of SE¼				20			✓	100			100	20		20				
18			SW¼ of SE¼																		
19	"		SE¼ of SE¼				40			✓	200			200	40		40				
20											1205	150									
							240				1205	150		1355	181	150	331				

	Valuations by School Districts as Equalized by Tax Commission: District No. 44 Rate 24 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	Rate Tax on Non-Homestead 28 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4	40					540							540	✓ 1st Half Paid	June 3 1939	5098		270 ✓						270		270
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12	60					810	35						845											845		
13	60					810	35						845 ✓											845		
14	30					405	17						422 ✓											422		
15																										
16	81					1093							1075	✓ 1st Half Paid	June 3 1939	5098		703 ✓						560		560
17	20					270							270 ✓	✓ 1st Half Paid	June 3 1939									100		100
18																										
19	40					540							540 ✓	✓ 1st Half Paid	June 3 1939	5098		270 ✓						270		270
20																										
	331					4468	87						4555													

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

FORM 205 Rev. Stat. Minn. 1927

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Formerly Added to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Solomon Pearson	State	1 NE¼ of NE¼	27	147	28	40				120			120		40	40				SOLD FOR TAXES
		2 NW¼ of NE¼																		
"	5 "	3 SW¼ of NE¼				40				120			120		40	40				SOLD FOR TAXES
		4 SE¼ of NE¼																		
		5																		
"	5 "	6 NE¼ of NW¼				40				120			120		40	40				SOLD FOR TAXES
		7 NW¼ of NW¼																		
"	5 "	8 SW¼ of NW¼				40				120			120		40	40				SOLD FOR TAXES
Chas. L. Wright	5	9 SE¼ of NW¼				40				120			120		40	40				SOLD FOR TAXES
		10																		
Frank Robbins	5	11 Est of N E¼ of SW¼				20				99			99		33	33				SOLD FOR TAXES
Valley Land & Deposits		12 NW¼ of SW¼				40				201	75		276		92	92				SOLD FOR TAXES
Wm. Musser		13 SW¼ of SW¼				40				201			201		67	67				
		14 SE¼ of SW¼																		
		15																		
Ole Olson		16 NE¼ of SE¼				40				180			180		60	60				SOLD FOR TAXES
		17 NW¼ of SE¼																		
~~Charles J. Lundin~~	M. Lyftmacher	18 SW¼ of SE¼				40				185	35		220		73	73				
Olive Lackey		19 SE¼ of SE¼				40				201			201		67	67				
		20									110									
						420				1667	110		1777		592	592				

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 19.22 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
40					540	23						563												563	
40					540	23						563												563	
40					540	23						563												563	
40					540	23						563												563	
40					540	23						563												563	
33					445	19						464												464	
92					1247	53						1295	PAID IN FULL	MAY 27 1939	4616		1295								
67					904	39						943	PAID IN FULL	JAN 23 1939	468	943									
60					810	35						845												845	
73					985	42						1027	PAID IN FULL	MAY 26 1939	4590		1027								
67					904	39						943	2nd Half Paid	OCT 23 1939	8737		472		47						
													1st Half Paid	JUN 30 1939	5377										
592					7990	34						8337													

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

FORM 400 MINNESOTA TAX COMMISSION

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	Tax-exempt Full Value of Machinery Personally Attached to Land Items	Total True and Full Value on Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to maximum as per cent Class 3B	Assessed Value of Non-Homesteads as 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1			NE¼ of NE¼	28	44	28															
2			NW¼ of NE¼																		
3	State of Minnesota		SW¼ of NE¼																		
4	Chas. L. Wright		SE¼ of NE¼				40				120			120		40	40				SOLD FOR TAXES
5																					
6	State of Minnesota		NE¼ of NW¼																		
	"		NE¼ of NW¼ of NW¼ w S½ of NW¼ NW¼																		
8			SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10	Henry V. Brooks		½ acre of NW¼ NW¼ NW¼				50				15			15		5	5				
11	Wm. Musser		~~NE¼ of SW¼~~ Lot 7				57				285			285		95	95				
12			NW¼ of SW¼																		
13	State of Minnesota		~~SW¼ of SW¼~~ " 8																		
14			SE¼ of SW¼																		
15	Henry V. Brooks		NW¼ NW¼ of NW¼ (less ½ acre)				950				110	220	20	350		~~117~~	~~117~~				
16	U. S. of America		NE¼ of SE¼																		
17			NW¼ of SE¼																		
18	Wm. Musser		~~SW¼ of SE¼~~ Lot 1				37.30				150			150		50	50				
19	"		SE¼ of SE¼				40				198			198		66	66				
20																					
							1132.30				1878	220	20	1118		373	373				

	Valuations by School Districts as Equalized by Tax Commission: District No. 1(a) Rate 22.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent to First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4	40					540	23						563											563		
5																										
6																										
7																										
8																										
9																										
10	5					67	13						70	PAID IN FULL	JUN 9 1939	5844		70								
11	95					1287	55						1337	PAID IN FULL	JUN 23 1939	4643	1337									
12																										
13																										
14																										
15	117					1579	68						1647	PAID IN FULL	JUN 9 1939	5844		1647								
16																										
17																										
18	50					675	29						704	PAID IN FULL	JUN 23 1939	4643	1633									
19	66					891	38						929	PAID IN FULL	JUN 23 1939											
20																										
	373					5034	216						5750													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Intellects Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Exclusive of Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼	29	142	28															
2	John Cherry & M. M. Mellon		~~NW¼ of NE¼~~ Lot 1				26				78			78		26	26				
3	U. S. of America		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	Oscar & Olson & Chas. Morrison		NW¼ of SW¼				40				120			120		40	40				SOLD FOR TAXES
13	~~Hilfert S. Boe~~	Henry Erickson	SW¼ of SW¼				40				120			120		40	40				SOLD FOR TAXES
14			SE¼ of SW¼																		
15	S. N. Gerber		Lot 9				19.65				60			60		20	20				
16			NE¼ of SE¼																		
17	Pokegama Lbr. Co.		N½ of NW¼ of SE¼				20				75			75		25	25				SOLD FOR TAXES
18			SW¼ of SE¼																		
19			SE¼ of SE¼																		
20																					
							145.65				453			453		151	151				

	Valuations by School Districts as Equalized by Tax Commission: District No. 166 Rate 34.3 Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills	Tax (Dollars)	Tax (Cents)	State Tax on Non-Homestead 5.8 Mills	Tax (Dollars)	Tax (Cents)	Total General Tax	Tax (Dollars)	Tax (Cents)	Special Taxes: Ditch No.	Tax (Dollars)	Tax (Cents)	Ditch No.	Tax (Dollars)	Tax (Cents)		Tax (Dollars)	Tax (Cents)	Total Taxes	Tax (Dollars)	Tax (Cents)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
1																																											
2					36				351	15														366			PAID IN FULL	JAN	25	1939	533	366										
3																																											
4																																											
5																																											
6																																											
7																																											
8																																											
9																																											
10																																											
11																																											
12					40				540	23														563																	563	
13					40				540	23														563			Canceled - Resold 1/4/38															563 Canceled	
14																																											
15					20				270	15														287			PAID IN FULL	JAN	10	1939	345	287										
16																																											
17					25				537	15														357																	352	
18																																											
19																																											
20																																											
					151				2038	88														2176																			

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

FORM 200 (Revised Nov. 1937)

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

		Description of Property						Assessor's Valuation								Equalized Values																
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homestead to be Assessed 20 per cent Class 3B	Assessed Value of Remainder Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Michael J. Thurlow		1	NE¼ of NE¼	30	141	28	30													
Lucas Quindon		2	~~NW¼ of NW¼~~ 7/8 of Lot 10				6.84													
A.B. Clark		3	~~SW¼ of NW¼~~ ⅛ of Lot 10				3.42													
		4	~~SE¼ of NW¼~~ 7/8 of Lot 10 (Lot 81' N. x 30' E. of S. 7/8 of Lot 10)				6.78													
Geo Parker		5	⅛ of Lot 10				3.42													
Hiram Parker		6	~~NE¼ of NW¼~~ ⅛ of Lot 10				3.42													
Emil Jensen		7	81' N. x 30' E. of S. 7/8 of Lot 10																	
Gertrude Webb Slater		8	~~SW¼ of NW¼~~ ⅛ of Lot 10				3.42													
~~Geo Parker, Wm Parker, Hattie Webb, Lucinda Webb, Gertrude Webb Slater, Hiram Parker~~		9	SE¼ of NW¼																	
		10	~~Lot 1 Lot 10~~				~~0.40~~			459	153		612		204	204				
Emil Jensen		11	NE¼ of SW¼																	
		12	NW¼ of SW¼																	
		13	SW¼ of SW¼																	
Julia Rikewald		14	SE¼ of SW¼				40		✓	210	80		290	58		58				
James Elmer for Olie Elmer		15	1.36 ac. of S. 1/2 "SW" (Lot 6)				1.36		✓	50	280		330	66		66				
Ole Brecik		16	NE¼ of SE¼				40			150			150		50	50				SOLD FOR TAXES
Martha B. Elmer		17	NW¼ of SE¼				40		✓	200			200	40		40				
		18	SW¼ of SE¼				40		✓	280	130	50	460	92		92				
Ole Brecik		19	SE¼ of SE¼				40			150			150		50	50				SOLD FOR TAXES
~~Ole gets to quick claim~~	Mary Standing	20	5 acres of Lot 6				5			75			75		25	25				
							288.76			1574	643	50	2267	256	329	585				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	Rate Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																									
2	39				586	73						549 ½	PAID IN FULL	JAN 31 1939	614	549 ✓									
3	19				256	11						767 ⅛	PAID IN FULL	JUN 15 1939	5448		267 ✓								
4	29				391	17						407 ¼	PAID IN FULL	JAN 31 1939	613	408 ✓									
5	19				256	11						767 ⅛	PAID IN FULL	MAY 29 1939	4806		267 ✓								
6	19				256	11						767 ⅛	PAID IN FULL	JAN 31 1939	613	267 ✓									
7	60				809	35						844 ¼	PAID IN FULL	JAN 31 1939	613	844 ✓									
8	19				256	11						767 ⅛	PAID IN FULL	JAN 31 1939	613	267 ✓									
9																									
10	~~204~~				~~2765~~	~~119~~						~~2884~~													
11																									
12																									
13																									
14	58				783							783 14	PAID IN FULL	APR 27 1939	4707		783 ✓								
15	66				891							891 45											891		
16	50				675	29						704 16											704		
17	40				540							540 57	1st Half Paid	JUN 15 1939	5472		891 ✓						891		
18	92				1242							1242 18	2nd Half Paid	JUN 15 1939											
19	50				675	29						704 19											704		
20	25				337	15						352 20											~~352~~		3.10
	585																								
					7896	174						8088													

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

FORM 100 MINNESOTA TAX COMMISSION

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Inelisate House-stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Assessed Value per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Florence Brevik			NE¼ of NE¼	SE¼ of	28		40				215	30		245		82	82				SOLD FOR TAXES
2	John Eugene Carlson			NW¼ of NE¼				40			✓	220	150		370	74		74				SOLD FOR TAXES
3	John R. Berger			SW¼ of NE¼				40			✓	250			250	50		50				
4	State of Minnesota			SE¼ of NE¼																		SOLD FOR TAXES
5																						
6	Daniel Oleman (Mrs. Nelle Oleman)			NE¼ of NW¼				40				198			198		66	66				SOLD FOR TAXES
7				NW¼ of NW¼																		
8	~~Nunta Berger~~ Lawrence & Mae Mary Head			~~SW¼ of NW¼~~ Lot 7				47.05				198			198		66	66				
9	John R. Berger			SE¼ of NW¼				40			✓	205			205	41		41				
10																						
11	Carl Engstrand			NE¼ of SW¼				40			✓	200			200	40		40				
12	John R. Berger			~~NW¼ of SW¼~~ 3				47.95			✓	225	295	50	570	114		114				
13				SW¼ of SW¼																		
14	Olaf Engen			SE¼ of SW¼				40.31				200			200		67	67				SOLD FOR TAXES
15	Joseph Danberg			Lot 4				43.85			?	200			200		67	67				SOLD FOR TAXES
16	Carl Engstrand			NE¼ of SE¼				40			✓	~~215~~	~~480~~	20	635	127		127				
17	"			NW¼ of SE¼				40			✓	260			260	52		52				
18	Olaf Engen			SW¼ of SE¼				40				200			200		66	66				SOLD FOR TAXES
19	"			SE¼ of SE¼				40.31				205	50		255		85	85				SOLD FOR TAXES
20																						
								567.49				~~2792~~ 2991	925	70	~~3792~~ 3986	448	~~1330~~ 449	~~1330~~ 997				

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

	Valuations by School Districts as Equalized by Tax Commission: Digit No. Class 3B Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills (Dollars)	Amount Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.); Ditch No. ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty	November Settlement 1939 ($ cts.)	Penalty	Collections to First Monday in January 1940 ($ cts.)	Penalty	Delinquent on First Monday in January 1940 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)
1	82		1107	48		1155	2nd Half Paid	OCT 31 1939	5982											
2	74		999			999	1st Half Paid	JUN 5 - 1939	5705			578 ✓		577 ✓						
3	50		675			675	1st Half Paid	JUN 2 - 1939	4752			500 ✓						499		553
4							2nd Half Paid	Oct. 13 1939	8546											
5							1st Half Paid	JUN 2 - 1939	4713			338 ✓		337 ✓						
6	66		891	38		929												929		
7																				
8	66		891	38		929	PAID IN FULL	JAN 21 1939	4727	929 ✓										
9	41		553			553	2nd Half Paid	OCT 13 1939	8546											
10							1st Half Paid	JUN 2 - 1939	4757			276 ✓		277 ✓						
11	40		540			540	PAID IN FULL	MAY 1 9 1939	4727			540 ✓								
12	114		1538			1538	2nd Half Paid	OCT 2 1939	8546											
13							1st Half Paid	JUN 2 - 1939	4710			769 ✓		769 ✓						
14	67		904	39		943	✓											943		
15	67		904	39		943	PAID IN FULL	Oct. 3 1939	8174					943	33 ✓					
16	127		1714			1714	PAID IN FULL	MAY 1 9 1939	4727			2416 ✓								
17	52		702			702	PAID IN FULL	MAY 1 9 1939												
18	66		891	38		929	✓											929		
19	85		1147	49		1196	✓											1196		
20																				
	997		13456	889		13745														

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of All Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount of 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value of Lands Equalized by the Board of Review (Dollars)	Total Assessed Value of Lands Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼	37	44	28														
2			NW ¼ of NE ¼																	
3			SW ¼ of NE ¼																	
4			SE ¼ of NE ¼																	
5																				
6	Nina G. Chilson		NE ¼ of NW ¼				40			201			201		67	67				
7			NW ¼ of NW ¼																	
8	State of Minnesota		SW ¼ of NW ¼																	
9	"		SE ¼ of NW ¼																	
10																				
11	U. S. of America		E½ of NE ¼ of SW ¼																	
12	F. Alfred Carlson	State	NW ¼ of SW ¼				40			230	60		290		~~97~~ 97	~~40~~ 97				SOLD FOR TAXES
13	Olaf Engen		SW ¼ of SW ¼				40			200			200		67	67				SOLD FOR TAXES
14	U. S. of America		SE ¼ of SW ¼																	
15	Gustaver Nelander		W½ of SE ¼ of SW ¼				20			100			100		33	33				
16	U. S. of America		NE ¼ of SE ¼																	
17	"		NW ¼ of SE ¼																	
18	"		SW ¼ of SE ¼																	
19	"		SE ¼ of SE ¼																	
20																				
							140			731	60		791		~~264~~ 264	~~264~~ 264				

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 39.5 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6	67					904	39						943	PAID IN FULL	JAN 31 1939	577	943									
7																										
8																										
9																										
10																										
11																										
12	97					1309	56						1365											1365		
13	67					904	39						943											943		
14																										
15	33					445	19						464	Paid Full Paid	JUN 22 1939	676	232							232		
16																										
17																										
18																										
19																										
20																										
	264					3567	153						3715													

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

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

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Acres	100ths	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼	33	141	28															
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4	Harvey Aultman		SE ¼ of NE ¼				40			✓	145	60		205	41		41				SOLD FOR TAXES
5	State of Minnesota		Lot 4				[illegible]														
6	"		NE ¼ of NW ¼ Lot 3				[illegible]														
7	"		NW ¼ of NW ¼																		
8			SW ¼ of NW ¼																		
9	Herman Person		[illegible] SE ¼ of NW ¼				20			✓	160			160	32		32				
10																					
11	Ole N. Brennen		NE ¼ of SW ¼				40			✓	250			250	50		50				
12	Herman Person		NW ¼ of SW ¼				40			✓	275	140		415	83		83				
13	Zoe Thomas		SW ¼ of SW ¼				40				200			200		67	67				
14	Ole N. Brennen		SE ¼ of SW ¼				40			✓	265	195		460	92		92				
15																					
16	Harry Aultman		NE ¼ of SE ¼				40				200			200		67	67				SOLD FOR TAXES
17			NW ¼ of SE ¼																		
18	Ole N. Brennen		SW ¼ of SE ¼				40			✓	200			200	40		40				
19	"		SE ¼ of SE ¼				40			✓	180			180	36		36				
20										✓											
Total							840				1875	395		2270	374	134	508				

Line	Valuations by School Districts as Equalized by Tax Commission: District No. Un. Rate 134.95 Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ...	Ditch No. ...	Special	Special	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
1																										
2																										
3																										
4	41					553							553	PAID IN FULL	DEC 14 1939	10444						553	44 ✓			
5																										
6																										
7																										
8																										
9	32					432							432 ✓	2nd Half Paid 1st Half Paid	OCT 31 1939 JUN 28 1939	9188 6628		216 ✓		216 ✓						
10																										
11	50					675							675	2nd Half Paid 1st Half Paid	OCT 14 1939 MAY 5 1939	8348 3516		338 ✓		337 ✓						
12	83					1120							1120 ✓	2nd Half Paid 1st Half Paid	OCT 31 1939 JUN 28 1939	9188 6628		560		560 ✓						
13	67					904	39						943	PAID IN FULL	OCT 6 1939	8219				943 ✓	28 ✓	[illegible]		[illegible]		[illegible]
14	92					1242							1242	2nd Half Paid 1st Half Paid	OCT 14 1939 MAY 5 1939	8348 3516		621 ✓		621 ✓						
15																										
16	67					904	39						943											943		
17																										
18	40					540							540	2nd Half Paid 1st Half Paid	OCT 14 1939 MAY 5 1939	8348 3516		270 ✓		270 ✓						
19	36					486							486	2nd Half Paid 1st Half Paid	OCT 14 1939 MAY 5 1939	8348 3516		243 ✓		243 ✓						
20																										
Total	508					6856	78						6934													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value; Homesteads, up to True and Full Value of $10000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Manufactured Homes to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $10000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board of Review (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Oline Sackett		1 N½ of NE¼ of NE¼	34	42	28	20				100			100		33	33				
		2 NW¼ of NE¼																		
		3 SW¼ of NE¼																		
		4 SE¼ of NE¼																		
U.S. of America		5 Lot 1																		
		6 NE¼ of NW¼																		
		7 NW¼ of NW¼																		
James Iverson		8 SW¼ of NW¼				40			✓	300	475		775	155		155				
"		9 S½ of SE¼ of NW¼				20			✓	100			100	20		20				
		10																		
"		11 NE¼ of SW¼ Lot 3				34.40			✓	175			175	35		35				
		12 NW¼ of SW¼																		
		13 SW¼ of SW¼																		
		14 SE¼ of SW¼																		
James Iverson		15 Lots 1 & 2				53.70			✓	300			300	60		60				
		16 NE¼ of SE¼																		
		17 NW¼ of SE¼																		
		18 SW¼ of SE¼																		
		19 SE¼ of SE¼																		
		20																		
						148.10				975	475		1450	290	33	303				

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption (Mills)	State Tax on Non-Homestead 0.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
33		445	19				464	2nd Half Paid	OCT 27 1939	8735										
								1st Half Paid	JUN 10 1939	5874		232		232						
155		2097					2097	2nd Half Paid	OCT 28 1938											
20		270					270	1st Half Paid	MAY 19 1939											
								2nd Half Paid	OCT 28 1938											
								1st Half Paid	MAY 19 1939											
35		477					477	2nd Half Paid	OCT 28 1939	9170										
								1st Half Paid	MAY 19 1939	7266		1822		182						
60		810					810	2nd Half Paid	OCT 28 1939											
								1st Half Paid	MAY 19 1939											
203		4087	19				4108													

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

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres 160's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land, Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and of other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Interest 90 per cent Class 3B (Dollars)	Assessed Value of Homesteads at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	John S. Lathrop			NE ¼ of NE ¼	35	141	28	40		✓	200	60		260	52		52				SOLD FOR TAXES
2				NW ¼ of NE ¼																	
3				SW ¼ of NE ¼																	
4				SE ¼ of NE ¼																	
5																					
6	U. S. of America			NE ¼ of NW ¼																	
7	Ole Olson			W½ of NW ¼ of NW ¼				20			100			100		33	33				SOLD FOR TAXES
8				SW ¼ of NW ¼																	
9				SE ¼ of NW ¼																	
10	First Nat'l Bank, Walker			Lot 3 & 5				55.75			275	50		325		108	108				
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																					
								115.75			575	110		685	52	141	193				

	Valuations by School Districts as Equalized by Tax Commission: District No. Class 1 Rate 124.7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	52					707							707	PAID IN FULL	NOV	8	1939	10007				707	✓						
2																													
3																													
4																													
5																													
6																													
7	33					445	19						464	✓													464		
8																													
9																													
10	108					1457	63						1520	1st Half Paid	MAY	3	1939	4680		760✓						760		841
11																													
12																													
13																													
14																													
15																													
16																													
17																													
18																													
19																													
20																													
	193					2604	82						2686																

Assessment Roll and Tax List of Unplatted Real Property in the Township of Bear Lake

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Inclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homestead: up to Assessed 20 per cent Class 3B	Assessed Value of Remainder: as at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U.S. of America		NE ¼ of NE ¼		36	141	28														
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	State of Minnesota		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	Henry A. Erickson		W½ of NE ¼ of SW ¼				20				100			100		33	33				SOLD FOR TAXES
12			NW ¼ of SW ¼																		
13			SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼				40				200			200		67	67				SOLD FOR TAXES
15																					
16			NE ¼ of SE ¼																		
17	U.S. of America		W½ of NW ¼ of SE ¼																		
18			SW ¼ of SE ¼																		
19	James Brooke		SE ¼ of SE ¼				40			✓	175	75		250	50		50				
20																					
							100				475	75		550	50	100	150				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2a; Rate 29.87 Mills	District No. ; Rate ..... Mills	District No. ; Rate ..... Mills	District No. ; Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills		State Tax on Non-Homestead 5.81 Mills		Total General Tax	Special Taxes: Ditch No.		Ditch No.						Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$	cts.	$	cts.	$ cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																																						
2																																						
3																																						
4																																						
5																																						
6																																						
7																																						
8																																						
9																																						
10																																						
11	33					445	19												464																	464	
12																																						
13																																						
14	67					904	39												943																	943	
15																																						
16																																						
17																																						
18																																						
19	50					675													675	49	Paid First	OCT 30 1939			49.93		3.00 ✓		3.75 ✓							
20																					Paid Final	MAY 23 1939			43.19												
	150					2074	58												2085																		

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate House Lived	Assessor's Valuation: True and Full Value of Lands including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Lands and other Structures (Dollars)	True and Full Value of Lands actually Added to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼	23	44	27															
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	L. Lieu		Lot 1				150			✓	75	350		425	85		85				
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																					
							150				75	350		425	85		85				

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 19.72 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10	85					1147							1147	2nd Half Paid 1st Half Paid	Aug. 27 1939 MAY 17 1939	8844 3873		597		35						
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	85					1147							1147													

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

FORM 460

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

In Whose Name Assessed	To Whom Transferred	No.	Subdivision	Sec. or Lot	Town or Block	Range	Acres	100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Halvar Berger		1	Lot 1 less 4.77 acd. & less 75' less strip 75' 100' less 100 x 750'; 75' x 250 on Lake; ~~NE¼ of NE¼~~	36	142	29	18 / ~~19~~	95 / ~~70~~	5		340	715	60	1100 / ~~1115~~	220 / ~~223~~		223				
Claude B. Harris		2	7½ acres of Lot 1; ~~NW¼ of NE¼~~				7	50			90			90		30	30				
		3	SW¼ of NE¼																		
N. Robert Ringdahl		4	~~SE¼ of NE¼~~ 75'x100' of Lot 1					15						5	1						
~~R. S. Bahret~~	Jimmy Mullen	5	Part of 1 acre of Lot 4					22			39	105		144		48	48				
Raymond & Mildred Campbell & Hollis Michener		6	W½ of W½ of NE¼ of SE¼ Lot 5 W½ of E½ of W½ of NE¼ SE¼, W½ of E½ of E½ of W½ of NE¼ SE¼				22	35		✓	330	675	60	1065	213		213				
O. David Tingum		7	~~NW¼ of NW¼~~ 1 acre of Lot 1				1				60	60		120		40	40				SOLD FOR TAXES
		8	SW¼ of NW¼																		
Robt. L. & Edna Mather		9	~~SE¼ of NW¼~~ 100x250' of Lot 1					60						10	2						
Inis Lien et al		10	N. 200' of Lot 1				1				75	42		118		39	39				
		11	NE¼ of SW¼																		
LaMont Crandall		12	75'x250' on Lake of Lot 1; ~~NW¼ of SW¼~~					43		✓	45	60		105	21		21				
		13	SW¼ of SW¼																		
		14	SE¼ of SW¼																		
Paul J. & Joyce Schmidt		15	75'x250' of Lot 1					15			45	45		90		30	30				
		16	NE¼ of SE¼																		
		17	NW¼ of SE¼																		
		18	SW¼ of SE¼																		
Joseph Danberg		19	~~SE¼ of SE¼~~ Lot 4				16	75			321	45		366		122	122				SOLD FOR TAXES
		20																			
							93	60			1345	1747	120	3212	457	309	3766				
			Grand Total Unplatted				7810	83													

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

No.	Valuations by School Districts as Equalized by Tax Commission: District No. ..., Rate 134.95 Mills (Dollars)	District No. 5, Rate 138.31 Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Ditch No. ($ cts.)	Ditch No. ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1		220 / 223				30 44 / ~~30 34~~							30 44 / ~~30 34~~	PAID IN FULL	NOV 6 1939	9771				30 42	1 06 ✓					
2		30				4 15	17						4 32	PAID IN FULL	JUN 16 1939	6255		4 32 ✓								
3																										
4		1				14							14											14		15
5		48				6 64	28						6 92	PAID IN FULL	JUN 10 1939	5592		6 92 ✓								
6		213				29 46							29 46	PAID IN FULL	MAY 31 1939	5064		29 46 ✓								
7		40				5 53	23						5 76											5 76		
8																										
9		2				78							78											78		81
10		39				5 39	23						5 62	PAID IN FULL	MAY 17 1939	3872		5 62 ✓								
11																										
12		21				7 90							7 90	PAID IN FULL	JUL 17 1939	7442				7 90	05 ✓					
13																										
14																										
15		30				4 15	17						4 32	PAID IN FULL	APR 18 1939	3039		4 32 ✓								
16																										
17																										
18																										
19		122				16 87	71						17 58	PAID IN FULL	Oct. 3 1939	8174				17 58	48 ✓					
20																										
		766				105 93	1 79						107 72													
G.T.	12896	766			$10 OK Un. / -2 OK *5.	G.T. 1846.35 / 1740.42 / 105.93	G.T. 47 82						G.T. 1894.18													

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Berg Lake, County of Cass, Minnesota, 19

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

FORM 6

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	REMARKS
	Acres	100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 11	036	48	3134	385		3479	154	853	1037				
" " " " " 2	160		810	105		915	183		183				
" " " " " 3	40		225	125		350	70		70				
" " " " " 4													
" " " " " 5	47	30	357	75		432		144	144				
" " " " " 6													
" " " " " 7	7	55	105			105		35	35				
" " " " " 8													
" " " " " 9	80		405			405	81		81				
" " " " " 10	560		2924	350		3274	335	533	868				
" " " " " 11	640		3368	95		3463	265	712	977				
" " " " " 12	540		2563	250		2813	370	321	691				
" " " " " 13	336	10	1705	1295		3000	600		600				
" " " " " 14	219	55	927	75		1002	141	99	240				
" " " " " 15	420		1963	350		2313	171	~~486~~	~~657~~				
" " " " " 16	124	70	850	102		952	32	264	296				
" " " " " 17	45	50	624	450		1074		358	358				
" " " " " 18													
" " " " " 19	45	50	624	450		1074		358	358				
								3805	6437				
			19960	3687		23577	2432						

UNPLATTED

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

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

FORM 6

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

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Big Lake, County of Cass, Minnesota, 19.....

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

FORM 6

	Number of Acres of Land Assessed (Acres / 100ths)	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equal lized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page 20	312 10	930			930		310	310				
" " " " " 21	312 10	930			930		310	310				
" " " " " 22	80	240			240		80	80				
" " " " " 23	314 10	1588	732		2321	226	397	623				
" " " " " 24	241 80	1410	80		1490	248	83	331				
" " " " " 25	378 20	1975	900	50	2925	288	495	783				
" " " " " 26	289	1205	150		1355	181	150	331				
" " " " " 27	420	1667	110		1777		592	592				
" " " " " 28	179 30	878	220	20	1118		~~373~~	~~373~~				
" " " " " 29	145 65	453			453		151	151				
" " " " " 30	233 76	1574	643	50	2267	256	329	585				
" " " " " 31	569 47	~~2991~~ ~~1793~~	925	70	~~3986~~ ~~4718~~	498	~~498~~ ~~498~~	~~997~~ ~~498~~				
" " " " " 32	140 32	731	60		791		~~264~~ ~~264~~	~~264~~ ~~264~~				
" " " " " 33	340	1875	395		2270	374	134	508				
" " " " " 34	168 10	975	475		1450	270	33	303				
" " " " " 35	115 75	575	110		685	52	141	193				
" " " " " 36	100	475	75		550	50	100	150				
" " " " " 37	151 50	75	350		425	85		85				
" " " " " 38	936 0	1345	1747	120	3212	457	309	766				
	7721 83	~~20963~~ ~~40973~~	~~6977~~ ~~10589~~	310	~~27945~~ ~~51877~~	~~2985~~ ~~5417~~	~~4440~~ ~~8745~~	~~7425~~ ~~13662~~				