

ASSESSMENT & TAX LIST

Roy Lake

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR
County, Minn. April 20, 1939

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

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

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal property of persons residing therein, . . . is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

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

1. Every person of full age and sound mind, being a resident of this state, shall list his real estate, including all interests in property of such company or corporation is not assessed in this manner, in the manner following: . . .

2. The property of a minor child or insane person shall be listed by his guardian, or of the estate of a deceased person, by the executor or administrator.

3. The property of a body politic or corporate, by the proper agent under the name of a firm or company, by a partner or agent thereof.

4. The property of manufacturers and others in the hands of a contractor, by such agent in the name of the principal, a partner or agent thereof.

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

FORM 34

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C	Assessed Value of Remainder at 33 1/2 per cent Class 3 40 per cent Class 4	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board

Auditor's Office, Cass County, Minnesota.

I, E. 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 Bay Lake in said County, for the year 1939.

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

L. C. Peterson
County Auditor.

(SEAL)

Office of County Treasurer, Cass County, Minnesota.

To L. C. PETERSON, County Auditor:

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

H. J. McKeown
County Treasurer.

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Bay Lake in said County for the year 1939, as specified above, will amounting to \$21,582.54 Twenty one hundred fifty and 54/100 DOLLARS.

H. J. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

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

L. C. Peterson
County Auditor.

(SEAL)

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

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

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ACRES, No. School District, Incident Home-stand, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SOLID FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake
Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Michael J. Shwokey, Louise Guindan, Geo. Parker, etc.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty. Includes handwritten entries for 39, 19, 29, 19, 19, 60, 19, 10, 58, 66, 40, 92, 25, 6947.

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, Penalty, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Penalty, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

Harvey Aultman
State of Minnesota

Herman Person

Ole N. Brennen

Herman Person

Zoe Thomas

Ole N. Brennen

State of Minnesota

Ole N. Brennen

Aloted to # 6694

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1910, June Settlement 1940, November Settlement 1940, Collection to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Lat 1, Sec 4, Twp 75, R. 25, S. 07
1/2 NW 1/4 of NE 1/4

2 1/2 NW 1/4 of NE 1/4

3 SW 1/4 of NE 1/4

4 75' x 100' of Lat 1
SE 1/4 of NE 1/4

5 Part of 1 acre of Lat 1
with 1/2 of NW 1/4 of Sec 4, Twp 75, R. 25, S. 07

7 NW 1/4 of NW 1/4

8 SW 1/4 of NW 1/4

9 SE 1/4 of NW 1/4

10 N. 200' of Lat 1

11 NE 1/4 of SW 1/4

12 75' x 250' on Lake of Lat 1
NW 1/4 of SW 1/4

13 SW 1/4 of SW 1/4

14 SE 1/4 of SW 1/4

15 75' x 250' of Lat 1

16 NE 1/4 of SE 1/4

17 NW 1/4 of SE 1/4

18 SW 1/4 of SE 1/4

19 SE 1/4 of SE 1/4 Lat 4

20

9360

7810 83

Grand Total

768
768
768
768
768

11304
11304
11304
11304
11304

11504
11504
11504
11504
11504

182661

209 335 334

1619 1749