

ASSESSMENT & TAX LIST

Boy Lake

1944

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, APR 6 1944.

County, Minn., Bay Lake

Alfred A. Jordan 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 1944, 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 return. County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

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

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

Sec. 273.27. Certain personal property shall be listed in the manner following: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property...

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property owned by a non-resident is situated in several townships or districts in this state, the assessor of each township or district in which the principal place of business of such farm is located...

Sec. 273.32. Elevators, etc., on railroad. All elevators and other structures used in connection with the transportation of grain or other commodities by railroads, and operated and exclusively controlled by such companies, shall be listed and assessed as personal property in the town or district where such property is located.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of *** shall be listed in the town or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies outside of cities and villages. The personal property of electric light and power companies, and other individuals and partnerships within the limits of cities, villages, and towns, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his business as a merchant. No consignee shall be required to list for taxation any property the product of which is sold, or the value of any of being stored or forwarded, if he has no interest in such property, and desires no profit from its sale.

Sec. 273.24. Manufacturers. The value of all articles purchased, or in part, in any manufacturing or person owning a manufacturing establishment of any kind shall list, as part of his manufacturing stock, the value of all engines, machinery, tools, and fixtures used or to be used in the process of manufacturing, except such fixtures used or to be used in the process of manufacturing.

Sec. 273.44. Estates of decedents. The personal property of a decedent shall be listed and assessed at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed in the township or district where the guardian resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the assignment or receivership.

Sec. 273.11. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by or amended hereby.

Subdivision 2. Class 1. All real estate shall be valued and assessed at fifty per cent of its true and full value. If unimproved, it shall be assessed with and as a part of the real estate on which it is situated.

Subdivision 3. Class 2. Livestock, poultry, all horses, mules, and implements used exclusively for agricultural purposes, all agricultural machinery, and all implements used in agriculture, shall be valued and assessed at three per cent of their true and full value.

Subdivision 4. Class 3. All agricultural products, except as provided by class three, 'a', and all unimproved real estate, except as provided by class one and three, 'a', shall be valued and assessed at four per cent of their true and full value.

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

Subdivision 6. Class 3d. Livestock, poultry, all horses, mules, and implements used exclusively for agricultural purposes, all agricultural machinery, and all implements used in agriculture, shall be valued and assessed at three per cent of their true and full value.

Subdivision 7. Motor Vehicle. Motor vehicles which have been *** frozen *** by the Federal Government shall be valued at five per cent of the true and full value thereof.

Sec. 273.05. False statement regarding taxes. Every person who makes any statement, oral or written, which is required or authorized by law to be made, and which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.06. Examination under oath. Whenever the assessor or any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may be required to appear before the assessor and be sworn to make a full and complete list; and if such person shall refuse to make full disclosure under oath, the assessor may list the property information on his principal place of business as furnished to him by the assessor.

Sec. 273.08. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property from the best information available to him, and shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.20. Assessor may enter for taxation any, when necessary, building, or structure, and view the same and the property therein.

Sec. 273.25. Assessor may enter for taxation any, when necessary, building, or structure, and view the same and the property therein.

Sec. 273.26. Assessor may enter for taxation any, when necessary, building, or structure, and view the same and the property therein.

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Sec. 273.37. Assessor may enter for taxation any, when necessary, building, or structure, and view the same and the property therein.

Sec. 273.38. Assessor may enter for taxation any, when necessary, building, or structure, and view the same and the property therein.

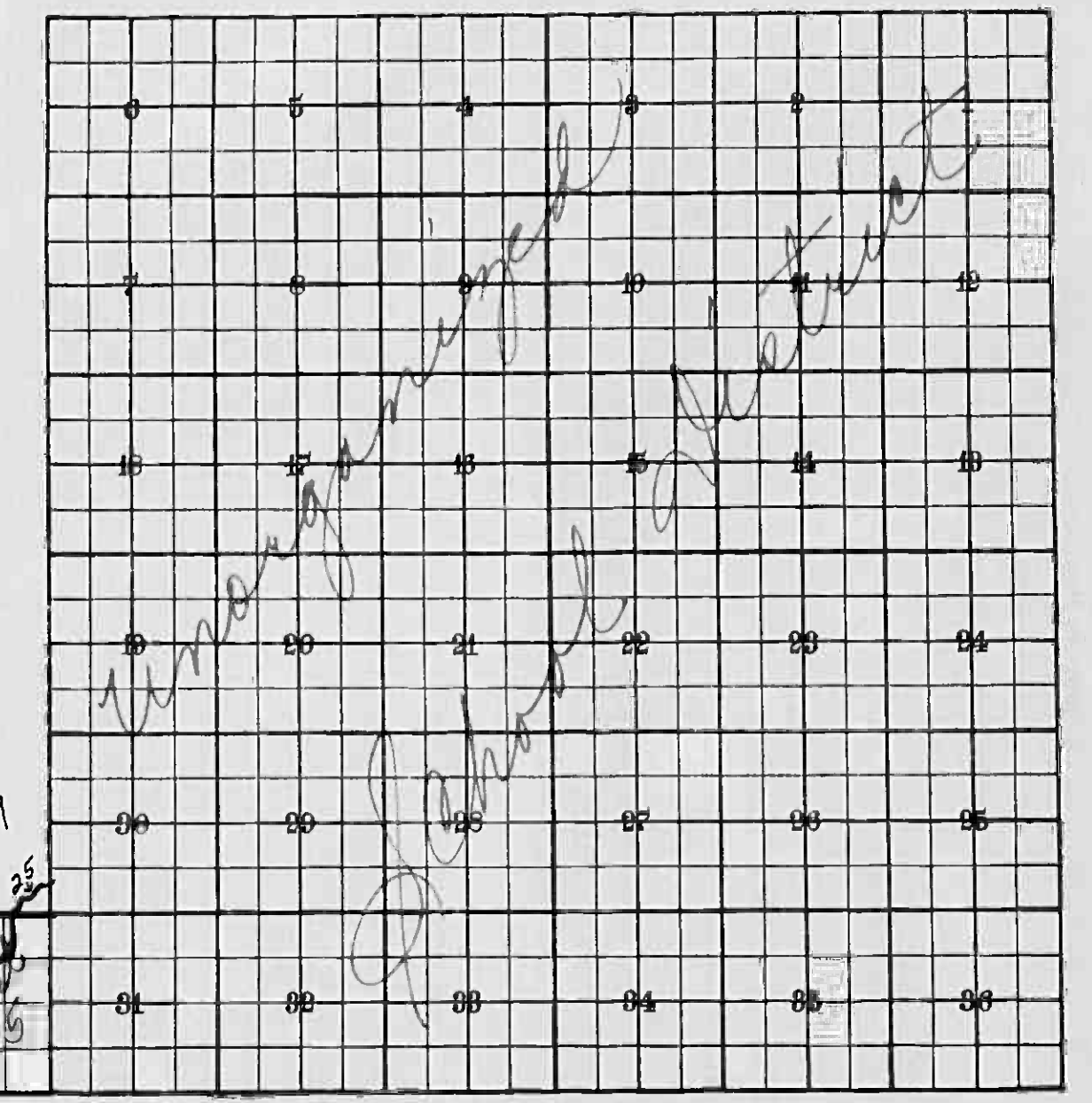
Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the _____ of _____ in the _____ for the Year 1943.

INDEX TO SECTIONS

SECTION	PAGE
Sec. 1.....	
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For Convenience of Auditor in Showing Boundaries of School Districts

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



NAMES OF OWNERS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of 1/8 Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels of Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/4 Mill Per Bushel		★ Total Tax		REMARKS
					Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

Assessor's Return of

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1945, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Boy Lake in said County for the year A. D. 1944, as specified above and amounting to Paul D. Jewell Dollars.

Paul D. Jewell
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Boy Lake in said County for the year 1944, 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 received the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully,
Paul D. Jewell
County Treasurer.

Auditor's Office, Cass County, Minnesota

I, _____ Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the _____ of _____ for the year 1944.

WITNESS my hand and official seal, this _____ day of _____ 1945.

(SEAL) _____
County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1946, I received of _____ 194 _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1944; that I have compared the said list with the Statements received for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) _____
County Auditor.

Assessor's Return of

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,
LEVIED IN THE Township OF Boy Lake

RATES AND TAXES
COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES										RATE OF SCHOOL TAXES								TAXES LEVIED							
	Dollars	Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Tchr. Ins.	State Debt	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire Patrol	Telephone	Em. Road	Total Rate of Town Tax	Local 1 Mill	Special	State Loan	Def.	C. O.	State	Other	Total School Taxes	FUNDS	Rate	Amounts		
#5			1176		256	1.56				2.19	6.3	38.0	19.8	83.	5.	10.	1.	3.1	5.	5.	5.	34.1	118	2350	1176	176	353	10.10	5783	State Revenue,						
Nov.		13204		1774	14978				2.94														26	26408	13204	3036	21126	3961	69055	Teachers Insurance,			3426			
																							1320	7096	1773	408	2838	5.32	12823	State Debt-Non-Homestead,			2560			
																																	36938			
																																		10338		
																																		57435		
																																		32492		
																																		8204		
																																		16409		
																																		1640		
																																		36878		
																																		16409		
																																		3658		
																																		24394		
																																		1230		
																																		4493		
																																		88702		
																																		286842		
			14380		2030																															

Total Levy, \$9,868 42
Total Number of Acres 6,294.74
State of Minnesota,
COUNTY OF CASS
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. 1944
Witness my hand and official seal, this 2nd day of January A. D. 1945
L. C. Peterson
County Auditor.



170.92
220
173.90

Assessor's Return of

COLLECTIONS OF TAXES OF 1914 *town* OF *Bay Lake*, CASS COUNTY, MINNESOTA

FORM 2

NAMES OF OWNERS

FUNDS

MARCH SETTLEMENT 1914
JUNE SETTLEMENT 1914
NOV. SETTLEMENT 1914

Amount Collected from Nov. 12 to First Monday in Jan. 1914

REDUCTIONS

Total Reductions and Collected

BALANCE UNCOLLECTED

ADDITIONS

Total Uncollected to First Monday in January, 1914

State Revenue			
State School			
Teachers Insurance			
State Debt--Non-Homestead	791	1521	496
State Debt--Homestead	451	1302	337
County Revenue	6332	18294	4736
County Road and Bridge	1822	5263	1363
County Welfare	10120	29236	7570
County Bond and Interest	5725	16539	4282
Town Revenue	1446	4177	1081
Town Road and Bridge	2891	8353	2163
Town Drain	289	835	216
Town State Loan	896	2590	670
<i>Gas</i>	1446	4177	1081
<i>Telephone</i>	1446	4177	1081
<i>6 in. Road</i>	1446	4177	1081
School Local 1 Mill	288	835	217
School Special	9061	17069	4401
School State Loan	2892	8354	2163
<i>Efficiency</i>	647	1851	473
<i>C.O. Bond & Interest</i>	4325	12218	3075
<i>def. 1913</i>	798	2241	560
	199	759	255

53311 143968 37301

MARCH SETTLEMENT

School District No. *1m*

LOCAL 1 MILL	266	8133	2660	612	4255	798	199
SPECIAL	22	928	232	35	70		
STATE LOAN							
<i>Efficiency C.O. Bond</i>							
<i>def 1913</i>							

TOTALS

16724
1486

Totals

18210

JUNE SETTLEMENT

School District No. *5*

LOCAL 1 MILL	88	1764	8354	132	265	759	
SPECIAL	747	15305		1719	11953	2241	
STATE LOAN							
<i>Efficiency C.O. Bond</i>							
<i>def 1913</i>							

3890

39437

Totals

48327

NOVEMBER SETTLEMENT

School District No. *5*

LOCAL 1 MILL	30	595	296	44	89	255	
SPECIAL	187	3806	1867	429	2986	560	
STATE LOAN							
<i>Efficiency C.O. Bond</i>							
<i>def 1913</i>							

1309

9835

Totals

11144

NOVEMBER to JANUARY

School District No.

Totals

ADDITIONS

School District No.

Totals

REDUCTIONS

School District No.

Totals

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

Table with columns for Description of Property, Assessor's Valuation, Equalized Values, Valuations by School Districts, and various tax and payment details. Includes handwritten entries for property descriptions and valuations.

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 \$4000, Assessable at 20 per Cent, Class 6B; 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, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 50 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 33 1/3 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, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

U. S. of America
U. S. of America
State of Minnesota

State of Minnesota

Chas Sterns
U. S. of America

U. S. of America
Chas Sterns

PAID IN FULL MAY 21 1945

PAID IN FULL MAY 21 1945

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

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Harren R Wilson
State of Minnesota
Chas Sterns
State of Minnesota
Tom R. Wallace
Chas Sterns
"
N. R. Wallace
Henry Lien
Helen R. Wallace
Henry Lien

PAID IN FULL MAY 21 1945
PAID IN FULL MAY 17 1945
PAID IN FULL MAY 21 1945
PAID IN FULL MAY 21 1945
PAID IN FULL MAY 17 1945
PAID IN FULL MAY 21 1945
PAID IN FULL MAY 21 1945

H 272
M 398
670

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

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake
 Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1944.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	Indicate Homestead Yes or No	ASSESSOR'S VALUATION					EQUALIZED VALUES					SOLD FOR TAXES
							True and Full Value of Land and Improvements	Structures & Improvements	True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land 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 Department of Taxation		
R. J. Brown	James William V. Holter	NE 1/4 of NE 1/4 Lot 1	13	42	28	48	05	189	180	63	60	189	180	63	60		
"	"	NW 1/4 of NE 1/4	40	"	189	180	"	189	180	63	60	189	180	63	60		
"	"	SW 1/4 of NE 1/4	45	45	331	315	977	930	1208	245	50	48	352	335	383		
"	"	SE 1/4 of NE 1/4	4	"	"	"	"	"	"	"	"	"	"	"	"		
"	"	5 acres of Lot 2	5	"	78	75	945	900	1024	975	205	195	1024	975	195		
Ethel A. Kelly	"	NE 1/4 of NW 1/4	40	"	210	200	"	70	67	67	"	70	67	67			
Chester Mc Cann	"	NW 1/4 of NW 1/4	40	"	221	220	79	75	380	295	62	59	380	295	59		
Joseph V. Pichotta	"	SW 1/4 of NW 1/4	40	"	200	190	"	40	38	38	"	40	38	38			
Ray Dunwell & Helen J. Dunwell	"	SE 1/4 of NW 1/4	40	"	210	200	"	42	40	40	"	42	40	40			
"	"	NE 1/4 of SW 1/4 Lot 3	21	50	200	190	242	230	442	420	88	84	442	420	84	SOLD FOR TAXES	
Joseph V. Pichotta	"	NW 1/4 of SW 1/4	16	10	53	50	95	90	148	140	30	28	148	140	28		
"	"	SW 1/4 of SW 1/4	"	"	"	"	"	"	"	"	"	"	"	"	"		
"	"	SE 1/4 of SW 1/4	"	"	"	"	"	"	"	"	"	"	"	"	"		
"	"	NE 1/4 of SE 1/4	"	"	"	"	"	"	"	"	"	"	"	"	"		
"	"	NW 1/4 of SE 1/4	"	"	"	"	"	"	"	"	"	"	"	"	"		
"	"	SW 1/4 of SE 1/4	"	"	"	"	"	"	"	"	"	"	"	"	"		
"	"	SE 1/4 of SE 1/4	"	"	"	"	"	"	"	"	"	"	"	"	"		
						396	10	1800	2225	4025	492	522	1014				
						1892	2338	4230	519	548							

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty 1945	November Settlement 1945	Penalty 1945	Collections to First Monday in January 1946	Penalty 1946	Delinquent on First Monday in January 1946	Total Delinquent Tax and Penalty	REMARKS	
				District No.	District No.	District No.	District No.	District No.															
1	63	1078	18						1096	1	PAID IN FULL JUL 19 1945	9121											
2	63	1078	18						1096	2	PAID IN FULL MAY 21 1945	4614											
3	H 50 NH 352	854	104						6976	3	PAID IN FULL MAY 21 1945												
4																							
5	H 205	3504							3504	5	PAID IN FULL MAY 10 1945	4240											
6	70	1196	20						1216	6	PAID IN FULL MAY 21 1945												
7	H 62	1060							1060	7	PAID IN FULL FEB 5 1945	1002	1060										
8	H 40	684							684	8	PAID IN FULL FEB 5 1945	1003	684										
9	H 42	718							718	9	PAID IN FULL MAY 24 1945	11437											
10																							
11	H 88	1504							1504	11	PAID IN FULL MAY 24 1945	4437											
12	H 30	512							512	12	PAID IN FULL FEB 5 1945	1003	512										
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
		H 517	18206	160					18366														
		NH 548																					
		1065																					

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

Cass County, Minnesota, for Taxes for the Year 1944.

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 DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

John J. Laine
R. P. Brown
U. S. of America

C. O. Linden
State of Minnesota
C. O. Linden
Gary Sheehan

Cancelled by [unclear] as this should have been assessed. U.S. Gov. Acquired title 7/27/42

2nd Half Paid NOV 23 1945
1st Half Paid MAY 21 1945
2nd Half Paid NOV 23 1945
1st Half Paid MAY 21 1945

1704
1096
1216

1216

608

1157

304

608

304

9370

511

539

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

Form 4 CD

Table with columns for Description of Property, Assessor's Valuation, Equalized Values, Sold for Taxes, Valuations by School Districts, Special Taxes, Total General Tax, Total Taxes, Paid, When Paid, Number of Receipt, March Settlement, June Settlement, November Settlement, Penalty, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, and Remarks.

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

Form 4 CD

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J. M. Musser

State of Minnesota

152 10 231 243 77 81 77 81

NH 81 1386 24 1410

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, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for State of Minnesota and A. J. Anderson.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Boy Lake of Cass County, Minnesota

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 \$4000, 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, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Joe M. Chalick

State of Minnesota Ole Olson Harold P. Olson

State of Minnesota Joe M. Chalick

Joe M. Chalick

Summary of values: 240, 1200, 150, 1350, 160, 182, 342, 1260, 158, 1418, 178, 175

H 178, H 125, 353

2nd Half Paid MAY 21 1945, 1st Half Paid MAY 21 1945

2nd Half Paid DEC 18 1945, 1st Half Paid DEC 18 1945

2nd Half Paid AUG 31 1945, 1st Half Paid MAY 21 1945

2nd Half Paid AUG 31 1945, 1st Half Paid MAY 21 1945

1520 122, 1520 122

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

Cass County, Minnesota, for Taxes for the Year 1944.

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 \$4000, 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. Dwohey, Emma Parker, Emily & Emily Jensen, Geo. Parker, H. J. Parker, Gertuase Mark Slater, Hans J. Kirkevold, James Coleman, Jr. & Delia Coleman, Martha B. Gilmore, Delia Coleman, Mary Standing.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts and payment dates.

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ACRES, ASSessor's VALUATION, EQUALIZED VALUES, SOLD FOR TAXES.

64 30' 60 32 317.302 317.302 106.101 107

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

NH 106 1812 30 1842

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for Harvey Aultman, Marget & Neil Haugen, Ole N Brennen, Roy & Elvora Gunderson, and Ole N Brennen.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten notes like 'PAID IN FULL' and 'Ref. on Del. Rec. #18413 5/6/44'.

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

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 \$4000, 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 Olive Sackett, U.S. of America, James Iverson, and Betty Specht.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts and dates.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake, Minnesota. 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 \$4000, 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, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for John Lathrop, U.S. of America, Harold P. Olson, and Irish Natl Bank.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1945, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts and dates.

Assessment Roll and Tax List of Unplatted Real Property in the of 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 \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Range	Number of Acres of Land	No. of School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION					EQUALIZED VALUES			SOLD FOR TAXES		
								STRUCTURES & IMPROVEMENTS			Total True and Full Value of Land 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 33 1/2 per cent Class 3	Total Assessed Value of Land 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 Department of Taxation
								True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								
U. S. of America		NE 1/4 of NE 1/4	36	1228														
U. S. of America		NW 1/4 of NE 1/4																
U. S. of America		SW 1/4 of NE 1/4																
U. S. of America		SE 1/4 of NE 1/4																
Huldah Litter & Adolph Utke		NE 1/4 of NW 1/4	40		40	yes	189 180	189 180	38 36		36							
"		NW 1/4 of NW 1/4	40		40	"	263 250	263 250	53 50		50							
"		SW 1/4 of NW 1/4																
"		SE 1/4 of NW 1/4	40		40	"	210 200	210 200	42 40		40							
Henry A Erickson		NE 1/4 of SW 1/4	20		20	NO	105 100	105 100	35 33		33							
		NW 1/4 of SW 1/4																
		SW 1/4 of SW 1/4																
		SE 1/4 of SW 1/4	40		40	NO	242 230	242 330	81 77		77							
		NE 1/4 of SE 1/4																
U. S. of America		NW 1/4 of SE 1/4																
		SW 1/4 of SE 1/4																
James Braske		SE 1/4 of SE 1/4	40		40	yes	184 175 63 60	244 235	49 47		47							
			228		1135	60		1195	173	110	283							
			600		1193	63		1256	182	116								

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	Total Delinquent Tax and Penalty	REMARKS
				District No.	District No.	District No.	District No.	District No.														
				Dollars	Dollars	Dollars	Dollars	Dollars														
1																						
2																						
3																						
4																						
5																						
6	H	38	650																		650	8715
7	H	53	906																		906	8997
8																						
9	H	42	718																		718	8790
10																						
11		35	598	10																		
12																						
13																						
14		81	1384	24																		
15																						
16																						
17																						
18																						
19	H	49	838																			
20																						
	H	182	5094	34																		
	NH	116																				
		298																				

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake
Unplatted Real Estate Assessed at 3 1/2 Per Cent of True and Full Value; Attached Machinery at 3 3/4 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 3 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ACRES, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLID FOR TAXES. Includes handwritten entries for names like Halvar Berger, Claude B. Harris, Denny Mullen, etc.

Handwritten calculations and totals at the bottom of the table, including sums like 1449, 2425, 3874, 4068, 259, 272, 863, 904, 971, 122, 93.60, 629/44.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for dates like NOV 21 1945, JUN 8 1945, etc.

Handwritten calculations and totals at the bottom of the second table, including sums like 19147, 264 Page Totals, 247700, 19406, 3204, 1176, 14380, 17766, 2834.