

ASSESSMENT & TAX LIST

Boy Lake  
1948



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1948.

County, Minn.,

1948.

Assessor of the

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said ... for the year 1948, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.

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

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, ... is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

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

Sec. 273.22. By whom listed. Personal property shall be listed in the manner following: 1. Every person who is the owner of such property shall list the same.

Sec. 273.27. Certain personal property, where listed, all elevators and other personal property, where listed, shall be listed by the owner, agent or trustee residing in the county.

Sec. 273.29. Merchants and manufacturers. The personal property of merchants and manufacturers, where listed, shall be listed by the owner, agent or trustee residing in the county.

Sec. 273.33. Pipeline companies. Personal property of pipeline companies engaged in the business of transporting natural gas, where listed, shall be listed by the owner, agent or trustee residing in the county.

Sec. 273.36. Personal property of electric light and power companies. Personal property of electric light and power companies, where listed, shall be listed by the owner, agent or trustee residing in the county.

Sec. 273.44. Estates of decedents. The personal property of decedents, where listed, shall be listed by the executor or administrator of the estate.

Sec. 273.46. Assignees and receivers. Personal property in the hands of assignees and receivers, where listed, shall be listed by the assignee or receiver.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to where listed, the assessor shall list the property in the county in which it is situated.

Sec. 273.50. Assessor may enter dwellings, etc. Any officer or agent of the assessor may enter dwellings, houses, buildings, or structures, and view the same and the property therein.

Sec. 273.55. False statements regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made as a basis of imposing or reducing any tax, shall be liable to a fine of not more than \$100.

Sec. 273.56. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall assess the property on the basis of the information furnished to him.

Sec. 273.57. Property moved from one county to another. Personal property moved from one county to another shall be listed in the county to which it is moved.

Sec. 273.58. Assessment of personal property. Personal property shall be assessed on the basis of its value on May 1, and if acquired on that day, shall be assessed by or for the persons acquiring it.

Sec. 273.59. Personal property of decedents. The personal property of decedents, where listed, shall be listed by the executor or administrator of the estate.

Sec. 273.60. Personal property of assignees and receivers. Personal property in the hands of assignees and receivers, where listed, shall be listed by the assignee or receiver.

Sec. 273.61. Personal property of electric light and power companies. Personal property of electric light and power companies, where listed, shall be listed by the owner, agent or trustee residing in the county.

Sec. 273.62. Personal property of manufacturers and merchants. Personal property of manufacturers and merchants, where listed, shall be listed by the owner, agent or trustee residing in the county.

Sec. 273.63. Personal property of pipeline companies. Personal property of pipeline companies, where listed, shall be listed by the owner, agent or trustee residing in the county.

Sec. 273.64. Personal property of estates of decedents. Personal property of estates of decedents, where listed, shall be listed by the executor or administrator of the estate.

Sec. 273.65. Personal property of assignees and receivers. Personal property in the hands of assignees and receivers, where listed, shall be listed by the assignee or receiver.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1945, Section 273.03, as amended. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property.

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





Report of the Board of Supervisors for the Year Ending May 1, 1928  
 for the Year Ending May 1, 1928

SUMMARY OF TAX COLLECTION

Original Levy	\$ 4894.90	
Additions	\$ 5.62	4900.52
<b>Cancellations</b>		\$ 82.94
Abatements		\$ 45.46
		\$ 4722.12
COLLECTIONS		
March Settlement	\$ 1098.66	
June Settlement	\$ 2470.05	
November Settlement	\$ 78.68	
January Settlement	\$ 78.97	4293.33
Over Collected	\$ 18.32	
Under Collected		
Delinquent	\$ 447.11	\$ 48.79
Total		\$ 4722.12



Boy Lake Personal P.

7-8-48  
J.N. De Weerd - Missed article  
Maple Syrup outfit, compares with  
Harvey Courtman - (Cass) # 190 30"  
2 boats 14' 20"  
at Jamnook - only household good  
has live stock, and they distill  
Kego? none - Kego  
Chas E. Stearns has 10 M of lumber  
@ \$70 at Stearns 31 Stearns 31

New Measure 4-400 in Sec 21  
142-28 Board requests that this  
land be raised to 500 acres  
185 30 SE of SW - Board sets building  
at 750.  
Lawrence Hoar Lot 2 - Sec 31 - 142-28  
should not be homesteaded  
Hains Carl Engstroms Building to 750 NE of SE  
Lower Boy Building to 750 on Lot 3  
all on sec 31  
Kemp & Hub Fisher - building shown  
on SW of SW of 32 They should be  
on SE of SE of 31 - values w land are wrong  
Harvey Courtman SE of NE Sec 33 -  
raise land to 280 - Building 50

Treasurer's Office, Cass County, Minnesota

RECEIVED this the first Monday (being the 3rd day) of January,  
A. D. 1949, 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. 1948,  
as specified above and amounting to 100 Dollars

Paul D. Jewell  
County Treasurer  
E.C.P.

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 1948.

WITNESS my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_  
1948.

(SEAL) \_\_\_\_\_ County Auditor.

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 1948, 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" in 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 hereby certify that on the first Monday in January 1950, I received of \_\_\_\_\_  
County Treasurer, the Tax List of the \_\_\_\_\_  
of \_\_\_\_\_ in said  
County for the year 1948; 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 delin-  
quent for said year.

(SEAL) \_\_\_\_\_ County Auditor.



✓ Neil Hansen NW 1/4 Sec 33  
sidewalk buildings to 600

~~Raymond Sullivan Lot 3 Sec 13  
to 600~~

✓ Carl Lund SE 1/4 Sec 12  
building to 250

✓ James Nollen Pk 2 Sec 13  
building to 600

✓ Riley Brown same in Pk 2 - Sec 13  
Raise building to 1200

✓ H Berg's raise same to 900  
Lot 1 - 36

✓ Raymond Sullivan Lot 3 Sec 13  
be increased 39 - Home decreased 39

✓ Roy Campbell should have been taxed on  
one cabin Lot 5 - 36

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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 are 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 1948.

WITNESS my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_  
1949.

(SEAL) \_\_\_\_\_ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1950, I received of \_\_\_\_\_  
County Treasurer, the Tax List of the \_\_\_\_\_  
of \_\_\_\_\_ in said  
County for the year 1948; that I have compared the said list with the Statements receipted  
for by said Treasurer, which are on file in my office, and that each tract or lot of real  
property therein against which the taxes, or any part thereof, remains unpaid are delin-  
quent for said year.

(SEAL) \_\_\_\_\_ County Auditor.



**TABULAR SCHEDULE OF VALUATIONS,**  
 LEVIED IN THE Township of Boy Lake OF County of Cass

**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 TOWN TAXES										RATE OF SCHOOL TAXES								
	Agri-cultural Lands	Non-Agri-cultural Lands	Personal Property	Total Value of all Property except Money and Credits		Rev.	R. & B.	Welfare	Bonds and Int.	SK9.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire	Tel	Em. Rd.	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	812	Co.	Total Rate of Sch'l Tax	Total Rate of all Taxes
	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
5		2309	1516	3825	H. 291	234	7.2	48.5	7.9	6.5		93.5	6.	15.	1.		5.	5.	5.	36.	1.	15.	11.8	1.8	14.7	8	52.3	184.71	
W	12413	3113	2993	18519																						673	199.71		
	12413	5422	4509	22344	N. H. 386																					825	214.91		
					6.77																					97.5	229.91		
Assessed Value	Rural	All Other	Personal Property	Total																									
Homestead	6970			6970																									
Non-Homestead	10865		4509	15374																									
Total	17835		4509	22344																									

LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES				
Local 1 Mill	Special	State Loan	Def. Imp. Bnd	C.O.	FUNDS	Rate	Amounts							
382	11476		4514	688	State-Non-Homestead		6502							
1241	18621		44653	2234	State-Homestead		5934							
610	18319		24425	1097	County Revenue,		52285							
				8977	County Road and Bridge,		16089							
				6107	County Welfare,		108369							
					Bonds and Interest		17652							
							14525							
2233	48416		78542	4019	Town Revenue,		11173							
32849			32849	21582	Town Road and Bridge,		33517							
21582					Town Drag,		2234							
					Town State Loan,									
					Fire		11173							
					Tel.		11173							
					Em. Rd.		11173							
					School Local 1 Mill,		2233							
					School Special,		48416							
					School State Loan,									
					Deficiency		78542							
					Tuition									
					Transportation		4019							
					Bnd		32849							
					C.O.		21582							

Total Number of Acres 5759  
 State of Minnesota, }  
 COUNTY OF CASS }  
 Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Sup. 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. 1948 day of Apr A. 1. 1948  
 Witness my hand and official seal, this

*L. L. Peterson*  
 County Auditor



Total Taxes Real Estate 3816.68  
 Pers. Prop. 1008.22  
 Total 4824.90



































































































































































