ASSESSMENT & TAX LIST

Boy 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. [signature] 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. 308, 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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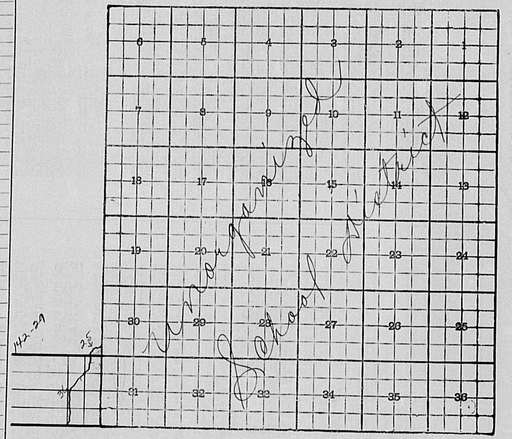
For Convenience of Auditor in Showing Boundaries of School Districts

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 — WILLIS-DUNN COMPANY, MINNEAPOLIS

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 more than ten feet apart each way	Have the Trees been kept in Good Condition by replanting dead trees and have died 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.

FORM 8 [illegible]

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: 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: Sum and Full Value of Improvements made subject to Real Estate Dollars	Total True and Full Value of Lands Including all Structures and Improvements and Machinery Dollars	Assessed Value of Lands Including all Improvements, Structures, 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 *19*40.

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

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					Rate of State Taxes					Rate of County Taxes									Rate of Town, City or Village Taxes								
			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	State Rev.	State Sch'l	Irrig. Dist. Fund	Ch. Hosp.	Total Rate of State Tax	Co. Rev.	Co. R.&B.	Co. Poor	Co. Bond and Int.	Old Age Assist.				Total Rate of County Tax	Town Rev.	Town R.&B.	1 Mill Drag.	Town State Loan	Town Bldg.	Fire Patrol			
	Dollars	Dollars	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
5			766		333	1099				4.19	4.19	22.86	1.53	1.96	1.47	1.31				6.86	5.	15.	1.			5.	5.		31.
Ow.	514		12896		1745	14641		233	72.38		3.31																		
TOTAL			13662		2078	15740																							

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	Rate of School Taxes										Taxes Levied													
											Local 1 Mill and Special School Taxes by Districts						All Other Taxes							
	Local 1 Mill	Special	Sch'l State Loan	Del.					Total Rate of Sch'l Tax	Total Rate of All Taxes	Local 1 Mill	Special	Delinquency	Bldg	State Loan	Total School Tax	FUNDS	Rate	AMOUNTS					
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills														
1.	1.	16.	4.63	1.98					34.62	39.31							State Revenue	233	2405					
1.	3.	4.63	1.98						40.12	43.31	33	989	463		155	1650	State School							
1.	15.	5.	5.	5.					31.	34.45	1290	14344	6448	6706	6448	40236	Teachers' Insurance and Retirement Fund	23	237					
1.	30.	5.	5.	5.					46.	49.45	175	5835	873	907	873	8063	St. Aids	245	3355					
																	" Non-H.	419	4374					
																	" H.	419	2269					
																	County Revenue		35787					
																	County Road and Bridge		24486					
																	County Poor		24806					
																	County Bond and Interest		23265					
																	County Old Age Assistance		21376					
																	Town Revenue		7870					
																	Town Road and Bridge		23613					
																	Town 1 Mill Dragging		1574					
																	Town State Loan							
																	Town Building							
																	Town Fire Patrol		7870					
																	Telephone		7870					
																	School Local 1 Mill		1575					
																	School Special		26727					
																	School State Loan		7830					
																	School Delinquency		8852					
																	School Bldg		7613					
																			221901					
																	Money and Credits		1554					
											1575	26727	8852	7613	7830	52597	TOTAL		222255					

Total No. Acres 7729.13 Total Levy, $ 2222.55 Book Footings, $ 2222.55

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 abstract showing the valuation of all the taxable property in the County of Boy Lake for the year A.D. 1928 and the several rates of taxation and totals of the several Tax Funds levied thereon for the said County.

Witness my hand and official seal this 3 day of December A.D. 1928

L. C. Peterson County Auditor

SEAL

Assessor's Retu

FORM 2

NAMES OF OWNERS

Collection of Taxes of 1938, Town 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	28					
State School	17 12	13 69	7 47	16					
Teachers' Ins. and Ret. Fund									
County Revenue	67 64	119 92	60 99	1 55					
County Road and Bridge	4 67	6 69	4 21	11					
County Poor	46 63	82 67	42 05	1 07					
County Bond and Interest	43 74	77 54	39 42	1 00					
County Old Age Assistance	40 19	71 25	36 23	92					
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 76	26 05	13 19	34					
School Deficiency	17 18	30 57	17 18	34					
School Spulding	14 00	24 78	11 64	35					
Money and Credits								Collected 19 43 Overpaid 4 03	
TOTALS	439 65	727 83	374 23	9 33	9 66	1560 79	67 32	23 46	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 79	1 93	13 20	46 90	3 03	18 44	43 74	3 43	15 55								
" " "		Abs 3 71			Abs 6 70			Abs 5 99									
" " " Bm	270 57	13 47	286 99	476 74	23 82	476 74	224 37	11 20	73 48	07	1 03	34	2	17			
" " " Bd 14 00		Ab 13 47		24 78	23 82		11 64	Ab 11 20		Bd 35	Abs 34						
" " "																	
" " "																	
" " "																	
TOTALS	169 65	34 31	188 11	419 30	0 23	337 56	169 96	14 31	146 50	30 37	8 93		42	1 03	68	2 17	

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 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 $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 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 County 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	
1	Fred Wm. Anderson		NE¼ of NE¼ Lot 1	1	147	28	39.78		Non	No	186			186		62	62			
2	"		NW¼ of NE¼ " 2				39.34				240	75		315		105	105			
3	"		SW¼ of NE¼				40				171			171		57	57			
4	"		SE¼ of NE¼				40				180			180		60	60			
5																				
6	Carl O. Olson		NE¼ of NW¼ " 3				38.90			No	198	75		273		91	91			
7	Guy I. & Robt. L. Max		NW¼ of NW¼ " 4				38.46			No	198	75		273		91	91			SOLD FOR TAXES
8	" "		SW¼ of NW¼				40			No	180			180		60	60			SOLD FOR TAXES
9	Carl O. Olson		SE¼ of NW¼				40			No	180			180		60	60			
10																				
11	Bernt T. Engelbretsen	Henry E. Engelbretsen	NE¼ of SW¼				40			Yes	175			175	35		35			
12	" " "		NW¼ of SW¼				40			Yes	200			200	40		40			
13	" " "	Hugo & Berthinde Engelbretsen	SW¼ of SW¼				40			Yes	245	120		365	73		73			
14	" " "		SE¼ of SW¼				40			Yes	180			180	36		36			
15																				
16	Bertha Hexem		NE¼ of SE¼				40			No	198			198		66	66			
17	"		NW¼ of SE¼				40			No	198			198		66	66			
18	"		SW¼ of SE¼				40			No	204			204		68	68			
19	"		SE¼ of SE¼				40			No	201			201		67	67			
20																				
							636.48				3134	345		3479	184	853	1037			

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 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 5.81 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						83	36	62					873	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 6 1939	8918										
2						141	61	105					1478	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 6 1939	3437		1999		1999						
3						76	33	57					807	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 6 1939											
4						81	35	60					845	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 6 1939											
5																										
6						127	53	91					1281	PAID IN FULL	JUN 9 1939	55561		1281								
7						127	53	91					1281											1281		
8						81	35	60					845											845		
9						81	35	60					845	PAID IN FULL	JUN 9 1939	55561		845								
10																										
11						47		35					477	PAID IN FULL	MAR 20 1939											
12						54		40					540	PAID IN FULL	MAR 20 1939	2487		2483								
13						98	5	73					985	PAID IN FULL	MAR 20 1939											
14						48	6	36					486	PAID IN FULL	MAR 20 1939											
15																										
16						89	38	66					929											929		1028
17						89	38	66					929											929		1028
18						91	40	68					958											958		1060
19						90	39	67					943											943		1044
20																										
						1396	496	1037					14497													

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 40D

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.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres)	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 $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)	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	U. S. of America		~~NE ¼ of NE ¼~~ Lot 1	8	142	28		Unorg.												
2	"		~~NW ¼ of NE ¼~~ " 2																	
3	State of Minnesota		SW ¼ of NE ¼																	
4	"		SE ¼ of NE ¼																	
5																				
6	U. S. of America		~~NE ¼ of NW ¼~~ " 3																	
7	"		~~NW ¼ of NW ¼~~ " 4																	
8	State of Minnesota		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	Martin Forbord	State?	NE ¼ of SE ¼				40		✓	200			200	40		40				SOLD FOR TAXES
17	"		NW ¼ of SE ¼				40		✓	290	105		395	79		79				SOLD FOR TAXES
18	"		SW ¼ of SE ¼				40		✓	200			200	40		40				SOLD FOR TAXES
19	"		SE ¼ of SE ¼				40		✓	120			120	24		24				SOLD FOR TAXES
20																				
							160			810	105		915	183		183				

Line	Valuations by School Districts as Equalized by Tax Commission: District No. Unorg. 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. ... ($ 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	40					5 40							5 40											5 40		
17	79					10 66							10 66											10 66		
18	40					5 40							5 40											5 40		
19	24					3 74							3 74											3 24		
20																										
	183					24 70							24 70													

Assessment Roll and Tax List of Unplatted Real Property in the Dorsey 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. 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	Number of Acres of Land: 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)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads Assessable at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: 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			NE¼ of NE¼	3	145	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 5.8 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: Month Day Year	When Paid	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	50				675							675	14												675		
15													15														
16													16														
17													17														
18													18														
19	20				270							270	19	PAID IN FULL	JUN 24 1939	6497		270									
20													20														
	70				945							945															

FORM 400

Assessment Roll and Tax List of Unplatted Real Property in the Pond 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	Number of Acres of Land: 100's	No. School District	Indicate Homestead	True and Full Value 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 $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	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	N E ¼ of N E ¼	11	142	28															
		2	N W ¼ of N E ¼																		
		3	S W ¼ of N E ¼																		
		4	S E ¼ of N E ¼																		
State of Minnesota		5	Lot 6																		
		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	Lot 4 of S E ¼ of N W ¼																		
"		10	Lot 3																		
		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																			

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

	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	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															
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														15															
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														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.

FORM 400

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.

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 $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)	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	5	142	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				

Line	Valuations by School Districts as Equalized by Tax Commission: District No. Un., Rate 131.95 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. ... ($ 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						2076													

FORM 100 [illegible]

Assessment Roll and Tax List of Unplatted Real Property in the Bowen of Bog 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.

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: 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)	Structures & Improvements: True and Full Value of Machinery assessed as Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400 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)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Equalized Values: 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.

FORM 1938-MN-BUREAU-MIMEO

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	Indicate Homestead	No. School District	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 $400 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	7	147	23															
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4	~~Ah Ker Ubent Jee (Clerk Inc.)~~		SE ¼ of NE ¼																		
5	~~Frank H. Aragon~~ (Patent Mar. 1926)		Lot 1 8/154				7.55				105			105		35	35	35			
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																					
							7.55				105			105		35	35				

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 39.7 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.)
1																													
2																													
3																													
4																													
5	35					4.77	30						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	30						4.97																

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

FORM 400 DEPARTMENT OF REVENUE

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 Structures, Improvements and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Structures and Improvements (Dollars)	True and Full Value of Machinery and other Structures (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			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 (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																										
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19																										
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Assessment Roll and Tax List of Unplatted Real Property in the Town of Bear Lake, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 4-C3 MCM-MN-WIS-IND-IL-MICHIGAN

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.

		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, 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 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 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	NE ¼ of NE ¼	9	145	28														
		2	NW ¼ of NE ¼																	
State of Minnesota		3	SW ¼ of NE ¼																	
"		4	S½ of SE ¼ of NE ¼																	
"		5	N½ of SE¼ NE¼																	
		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																	
State of Minnesota		14	SE ¼ of SW ¼																	
		15																		
Chas. Sterns		16	NE ¼ of SE ¼				40		✓	205			205	41		41				
State of Minnesota		17	NW ¼ of SE ¼																	
"		18	SW ¼ of SE ¼																	
Chas. Sterns		19	SE ¼ of SE ¼				40		✓	200			200	40		40				
		20																		
							80			405			405	81		81				

	Valuations by School Districts as Equalized by Tax Commission																																									
	District No. 146 Rate 34.96 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		Dollars	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.		Month	Day	Year		$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.
1																																										
2																																										
3																																										
4																																										
5																																										
6																																										
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11																																										
12																																										
13																																										
14																																										
15																																										
16	41											553														553		PAID IN FULL	OCT	31	1939	8975						553	19	✓						
17																																										
18																																										
19	40											540														540		PAID IN FULL	OCT	31	1939	8975						540	19	✓						
20																																										
	81											1093														1093																				

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	Int's	Indicate Homestead	No. School District	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Improvements Assessable at 33⅓ Per Cent of True and Full Value	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
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Warren R. Wilson			NE¼ of NE¼	10	148	28	40		✓		270	105		375	75		75				
2	Rickhart Nordlund			NW¼ of NE¼				40		✓		200			200	40		40				SOLD FOR TAXES
3	Anna Nickbila			SW¼ of NE¼				40				201			201		67	67				SOLD FOR TAXES
4	"			SE¼ of NE¼				40				198			198		66	66				SOLD FOR TAXES
5																						
6	Rickhart Nordlund			NE¼ of NW¼				40		✓		180			180	36		36				SOLD FOR TAXES
7	State of Minnesota			NW¼ of NW¼																		
8	"			SW¼ of NW¼																		
9	Chas. Sterns			SE¼ of NW¼				40		✓		195			195	39		39				
10	State of Minnesota			N½ of SW¼ of NW¼																		
11	Wm. R. Wallace			NE¼ of SW¼				40				200			200		67	67				
12	Chas. Sterns			NW¼ of SW¼				40		✓		200			200	40		40				
13	"			SW¼ of SW¼				40		✓		280	245		525	105		105				
14	O. R. Wallace			SE¼ of SW¼				40				200			200		67	67				
15																						
16	~~Helen Erickson~~ Henry Lien			NE¼ of SE¼				40				200			200		67	67				
17	Helen S. Wallace			NW¼ of SE¼				40				200			200		66	66				
18	"			SW¼ of SE¼				40				200			200		66	66				
19	~~Helen Erickson~~ Henry Lien			SE¼ of SE¼				40				200			200		67	67				
20																						
								560				2924	350		3274	335	533	868				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 (1) 34.95 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 2.58 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	75					1017							1017	PAID IN FULL	JUN 24 1939	6447		1017 ✓								
2	40					540							540												540	
3	67					904	39						943												943	
4	66					891	38						929												929	
5																										
6	36					486							486												486	
7																										
8																										
9	39					526							526	PAID IN FULL	OCT 31 1938	8975				526 ✓						
10																										
11	67					904	39						943	PAID IN FULL	MAY 25 1939	4405		943 ✓								
12	40					540							540	PAID IN FULL	OCT 31 1938	8975				1957 ✓						
13	105					1417							1417	PAID IN FULL	OCT 31 1938											
14	67					904	39						943	PAID IN FULL	MAY 25 1939	4405		943 ✓								
15																										
16	67					904	39						943	2nd Half Paid	OCT 11 1938	8370		472 ✓		471 ✓						
17	66					891	38						929	1st Half Paid	JUN 21 1939	4046										
18	66					891	38						929	PAID IN FULL	MAY 18 1939	4046		1858 ✓								
19	67					904	39						943	2nd Half Paid	OCT 11 1938	8370		471		472 ✓						
														1st Half Paid	JUN 21 1939	4046										
20																										
	868					11714	309						12023													

Assessment Roll and Tax List of Unplatted Real Property in the Forest 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 of Acres of Land (Acres / 10ths)	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 Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 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
							Acres			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
~~N. D. Dickson~~	Garret L. Dickson	1	NE¼ of NE¼	11	141	28	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				
Warren R. 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			3368	95		3463	265	712	977				

Valuations by School Districts as Equalized by Tax Commission: District No. Total 594 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.
66					891	38						924 1	1st Half Paid	JUN 24 1939										465	515
67					904	39						943 2	1st Half Paid	JUN 24 1939	6490		1372 ✓							471	521
66					891	38						929 3	1st Half Paid	JUN 24 1939										465	515
67					904	39						943 4	1st Half Paid	JUN 24 1939										471	521
												5													
40					540							540 6	PAID IN FULL	JUN 21 1939	6360		540 ✓								
40					540							540 7	PAID IN FULL	JUN 24 1939	6497		1080 ✓								
40					540							540 8	PAID IN FULL	JUN 24 1939											
40					540							540 9	PAID IN FULL	JUN 21 1939	6360		540 ✓								
												10													
40					540							540 11	PAID IN FULL	JUN 21 1939	6360		540 ✓								
83					1120	48						1168 12	2nd Half Paid	OCT 11 1939	7530										
													1st Half Paid	JUN 21 1939	6276		1139 ✓		1190 ✓						
86					1161	50						1211 13	2nd Half Paid	OCT 11 1939											
													1st Half Paid	JUN 21 1939											
65					877							877 14	PAID IN FULL	JUN 21 1939	6360		877 ✓								
67					904	39						943 15												943	1044
66					891	38						929 16												929	1028
~~67~~																									
77					1039	45						1084 18												1084	1200
67					904	39						943 19												943	1044
												20													
977					13186	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	Number of Acres of Land: 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)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400.00 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	State of Minnesota		NE ¼ of NE ¼	17	144	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 Brabec		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 Lichatta		SW ¼ of SW ¼				40			✓	235	90		325	65		65				
14	Frank Brabec		SE ¼ of SW ¼				40			✓	265	130		395	79		79				SOLD FOR TAXES
15																					
16	Chas. W. Ekron		NE ¼ of SE ¼				40				141	30		171		57	57				
17	Frank Brabec		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	"		W½ of SE ¼ of SE ¼				20			✓	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 19.7 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.)
1																										
2	26					351							351	PAID IN FULL	MAY 2 – 1939											
3	39					576							576	PAID IN FULL	MAY 2 – 1939		323	1290								
4	38					513							513	PAID IN FULL	MAY 2 – 1939											
5																										
6	66					891	38						929	PAID IN FULL	JAN 9 1939											
7	66					891	38						929	PAID IN FULL	JAN 9 1939		126	2787								
8	66					891	38						929	PAID IN FULL	JAN 9 1939											
9																										
10																										
11	28					378							378	1st Half Paid	MAY 25 1939	4393		189						189		207
12	66					891	38						929	PAID IN FULL	JAN 9 1939	126	929									
13	65					877							877	2nd Half Paid	OCT 30 1939	8938				438						
14	79					1066							1066	1st Half Paid	MAY 25 1939	3663		439								
15														1st Half Paid	MAY 25 1939	4393		533						533		586
16	57					769	33						802	PAID IN FULL	JUN 8 – 1939	5781		802								
17	40					540							540	1st Half Paid	MAY 25 1939	4393		270						270		297
18	37					499							499	PAID IN FULL	JUN 5 – 1939	4982		499								
19	18					243							243	PAID IN FULL	JUN 5 – 1939	4982		243								
20																										
	691					9376	185						9511													

FORM 2CD

Assessment Roll and Tax List of Unplatted Real Property in the Brum 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	Hundredths	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	R.P. Brown		~~NE¼ of NE¼~~ Lot 1	13	145	28	118	05		✓	85			85	17		17				
2	"		NW¼ of NE¼				40			✓	180			180	36		36				
3	"		~~SW¼ of NE¼~~ " 2				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 V. 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				21	50		✓	190	200		390	78		78				
12	Jacob V. Pichetta		~~NW¼ of SW¼~~ " 4				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 70.7 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.)
1	17					79							79	PAID IN FULL	JUN 5 1939											
2	36					486							486	PAID IN FULL	JUN 5 1939	4982		4278								
3	264					3563							3563	PAID IN FULL	JUN 5 1939											
4																										
5																										
6	40					540							540	PAID IN FULL	JUN 5 1939	4982		540								
7	59					796							796	PAID IN FULL	MAY 15 1939	38 17		796								
8	56					756							756	PAID IN FULL	MAY 15 1939	38 14		756								
9	40					540							540	2nd Half Paid 1st Half Paid	OCT 28 1939 MAY 15 1939	40 14 38 16		800		7935						
10																										
11	78					1053							1053	2nd Half Paid 1st Half Paid	OCT 28 1939 MAY 15 1939											
12	10					135							135	PAID IN FULL	MAY 15 1939	38 14		135								
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	600					8098							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.

FORM 4-CD 10,000-10-38-38-20-20

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 $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	Otelia Bonick		NE¼ of NE¼	14	114	28	40		✓	240			240	48		48				
2	"		NW¼ of NE¼				40		✓	190			190	38		38				
3			SW¼ of NE¼																	
4	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 Pichotta		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 Bay Lake 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
1	48					648							648											648		717
2	38					513							513											513		568
3																										
4																										
5																										
6	55					742							742											742		821
7																										
8																										
9																										
10																										
11	51					688	30						718											718		795
12														2nd Half Paid	OCT 2 - 1939	$143										
13	21					283	17						295	1st Half Paid	MAY 23 1939	4327		148		147						*
14																										
15																										
16	27					364	16						380											380		
17																										
18																										
19																										
20																										
	240					3288	58						3296													

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

FORM 2CD SUPERINTENDENT OF LIBRARY

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																						
										Structures & Improvements																												
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Not assessed Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed 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	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 / Hrs			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
John J. Lane		1	NE¼ of NE¼	10	144	28	40		✓	200	75		275	55		55				
"		2	NW¼ of NE¼				40		✓	198			198	40		40				
A. S. Burdick		3	SW¼ of NE¼				40			200			200		67	67				
"		4	SE¼ of NE¼				40			200			200		~~67~~	~~67~~				
		5																		
State of Minnesota		6	NE¼ of NW¼																	
"		7	NW¼ of NW¼																	
~~Dorothy Clark~~ State of Minn		8	SW¼ of NW¼				~~40~~			140			140		46	46				SOLD FOR TAXES
"	"	9	SE¼ of NW¼				~~40~~			320	100		420		140	140				SOLD FOR TAXES
		10																		
"	"	11	NE¼ of SW¼				~~40~~			200			200		67	67				SOLD FOR TAXES
C. D. Linden		12	NW¼ of SW¼				40										Aud. Assessment 7/1/39			
State of Minnesota		13	S½ of SW¼ of SW¼																	
"		14	SE¼ of SW¼																	
C. D. Linden		15	N½ of SW¼ SW¼				20			100			100		33	33				
Gary Sheahan		16	NE¼ of SE¼				40		✓	205	175		380	76		76				
James D. Mullen		17	N½ of NW¼ of SE¼				20			100			100		33	33				SOLD FOR TAXES
		18	SW¼ of SE¼																	
"		19	N½ of SE¼ of SE¼				20			100			100		33	33				SOLD FOR TAXES
		20																		
							300			1963	350		2313	171	~~486~~	~~657~~				

	Valuations by School Districts as Equalized by Tax Commission																																					
	District No. Land Rate 13½ 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		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.	
1	55									74	25			74	25								74	25																			74	25		
2	40									54	00			54	00								54	00																			54	00		
3	67									90	43		39										90	43	PAID IN FULL	JAN	9	1939																	
4	67									90	43		39										90	43	PAID IN FULL	JAN	9	1939	12-8	1886															
5																																															
6																																															
7																																															
8	46									62	27			62	27								62	27																			62	27		
9	140									188	97		81										188	97																			188	97		
10																																															
11	67									90	43		39										90	43																			90	43		
12	67									90	43		39										90	43	PAID IN FULL	SEP	22	1939	8033						90	43	2.71	93	14							
13																																															
14																																															
15	33									44	52		19										44	52																			44	52		
16	76									102	65												102	65	PAID IN FULL	SEP	22	1939	8033						102	65	2.86	99	14						102	65		
17	33									44	52		19										44	52																			44	52		
18																																															
19	33									44	52		19										44	52																			44	52		
20																																															
	657									886	57		87										914	44																			914	44		

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

		DESCRIPTION OF PROPERTY							ASSESSOR'S VALUATION							EQUALIZED VALUES																														
										STRUCTURES & IMPROVEMENTS																																				
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	True and Full Value of Lands 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	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed 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	Total Assessed Value as Transfered 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	
Chas. Sterns		1	NE ¼ of NE ¼	16	44	25	40		✓	160			160	32		32				
U. Sup (America)		2	NW ¼ of NE ¼																	
		3	SW ¼ of NE ¼																	
		✓ 4	SE ¼ of NE ¼																	
Wm. Mercer		5	Lot 3				17			288	162		390		130	130				
		6	NE ¼ of NW ¼																	
State of Minnesota		7	W½ of NW ¼ of NW ¼																	
		8	SW ¼ of NW ¼																	
"		9	W½ of SE ¼ of NW ¼																	
"		10	E½ of E½ of W½ of SE¼ SW¼																	
"		11	NE ¼ of SW ¼																	
Wm. Mercer		12	NW ¼ of SW ¼ Lot 1				37.70			192			192		64	64				
		13	SW ¼ of SW ¼																	
"		14	SE ¼ of SW ¼				10			60			60		20	20				
"		15	W½ of E½ of W½ of SE¼ SW¼				5			30			30		10	10				
		✓ 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	E½ of SE¼ SW¼				20			120			120		40	40				
							127.70			850	162		952	32	264	296				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION																																													
	District No. 1 Rate 25.00 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										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
															Ditch No.		Ditch No.													Month	Day	Year												
	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.	$ cts.	$ cts.	$ cts.
1	32									43	21														43 21	1	PAID IN FULL	OCT	31	1939	8795				43 21								
2																										2																				
3																										3																				
4																										4																				
5	130									175	54		76												1830	5	PAID IN FULL	JAN	23	1939	469	1830											
6																										6																				
7																										7																				
8																										8																				
9																										9																				
10																										10																				
11																										11																				
12	64									86	37														901	12	PAID IN FULL	JAN	23	1939	469	901											
13																										13																				
14	20									27	10														287	14	PAID IN FULL	JAN	23	1939	469	423											
15	10									13	06														141	15	PAID IN FULL	JAN	23	1939													
16																										16																				
17																										17																				
18																										18																				
19																										19																				
20	40									54	73														563	20	PAID IN FULL	JAN	23	1939	469	563											
	296																																													
										399	15		4	154											4149																				

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 C

	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 Home-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 $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 Structures Improvements and Machi (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																	

PAGES 17 THRU 18 BLANK

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

	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																					
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15																					
16																					
17																					
18																					
19																					
20																					

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

FORM 4CD SELF-SEALING ENVELOPE, MINNEAPOLIS

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	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 all Structures, Improvements and Machinery	Assessed 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, Buildings and 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	Magnus P. Monson et al		Tract "B" in Govt. Lot 1 NE ¼ of NE ¼	19	144	28	16.65				105	75		180		60	60				
2			NW ¼ of NE ¼																		
3	Great Falls Hunting Club		Tract "A" in part of Govt. Lot 1 SW ¼ of NE ¼				19.19				303	87		390		130	130				
4	St. Paul Recreation Club		Tract "B" in part of Govt. Lot 1 SE ¼ of NE ¼				4.88				108	258		366		122	122				
5	S. O. Martin & Oel Uggla		Tract "C" in part of Govt. Lot 1				4.83				108	30		138		46	46				SOLD FOR TAXES
6			N E ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8			S W ¼ of NW ¼																		
9			S E ¼ of NW ¼																		
10																					
11			N E ¼ of SW ¼																		
12			NW ¼ of SW ¼																		
13			S W ¼ of SW ¼																		
14			S E ¼ of SW ¼																		
15																					
16			NE ¼ of SE ¼																		
17			NW ¼ of SE ¼																		
18			S W ¼ of SE ¼																		
19			S E ¼ of SE ¼																		
20																					
							45.50				624	450		1074		358	358				

	Valuations by School Districts as Equalized by Tax Commission: District No. Rate	District No. Rate	District No. Rate	District No. Rate	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
	1 Clev. / 1945 Mills	Mills	Mills	Mills		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1								60					845	PAID IN FULL	MAY	18	1939	3718		845								
2																												
3								130					1830	PAID IN FULL	JUN	15	1939	5480		1830								
4						1754	76	122					1717	PAID IN FULL	FEB	8	1940	820	1717									
5						1646	71	46					648														648	
6						671	29																					
7																												
8																												
9																												
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
						4831	209	358					5040															

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 (Rev. Sept. 1938) 20M

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 and Improvements, all Structures, Improvements and Machinery (Dollars)	Assessed Value of Improvements up to Exemption as per cent, Class III (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands, Improvements, 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			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 (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 Power 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	Unplatted	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 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 $4000 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 Board of 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	
	Elmer Maurer		1 NE¼ of NE¼	27	144	28	40				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. Wendel	S	16 NE¼ of SE¼				40				120			120		40	40				SOLD FOR TAXES
	"	S	17 NW¼ of SE¼				40				120			120		40	40				SOLD FOR TAXES
	"	S State ?	18 SW¼ of SE¼				40				120			120		40	40				SOLD FOR TAXES
	Joseph N. Fromer	S State ?	19 SE¼ of SE¼				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. Net, 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 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.
	20					770	12						782	PAID IN FULL	JAN 23 1939	462	845									
	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			
	310					4185	179						4364													

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 4CO

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		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres)	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)	Equalized: 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
Ida Willey	5	1	NE¼ of NE¼	28	141	28	40			120			120		40	40				SOLD FOR TAXES
State of Minnesota		2	NW¼ of NE¼																	
"		3	SW¼ of NE¼																	
A.J. Anderson		4	SE¼ of NE¼				40			120			120		40	40				
		5																		
State of Minnesota		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																		
							80			240			240		80	80				

Valuations by School Districts as Equalized by Tax Commission: District No. Unor. Rate 134.75 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.)
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						11 26														

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.

		Description of Property						Assessor's Valuation						Equalized Values																													
										Structures & Improvements																																	
In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land		No. School District	Indicate Homestead	True and Full Value of Lands 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	Total True and Full Value of Lands and Buildings, all Structures, Improvements, and Machinery	Assessed Value of Homesteads not to exceed $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	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. Real, Rate 20.4 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
						Acres	100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	1	NE ¼ of NE ¼	28	142	23																																						
	2	NW ¼ of NE ¼																																									
	3	SW ¼ of NE ¼ E½ of Lot 4 less 1½ A.																																									
David McPhee	4	SE ¼ of NE ¼				8	15			144	81		225		75	75				SOLD FOR TAXES	75				101	44																	
L. C. Connell	5	W½ of Lot 4				11	15		✓	200	525		725	145		145					145				195	57																	
	6	NE ¼ of NW ¼																																									
Solomon E. Ocarson	7	NW ¼ of NW ¼ Lot 1				37	40			111			111		37	37				SOLD FOR TAXES	37				49	91																	
	8	SW ¼ of NW ¼																																									
	9	SE ¼ of NW ¼																																									
Helen McWardt	10	E. 6 rds of Lot 4				3				94	81		135		45	45				SOLD FOR TAXES	45				60	7	26																
Solomon E. Ocarson	11	NE ¼ of SW ¼				40				120			120		40	40					40				54	0	23																
"	12	NW ¼ of SW ¼				40				120			120		40	40					40				54	0	23																
"	13	SW ¼ of SW ¼				40				120			120		40	40					40				54	0	23																
	14	SE ¼ of SW ¼																																									
~~A. J. Anderson~~ Gould & Nettie Lynch	15	Lot 3				34	35		✓	260			260	52		52					52				70	45																	
David McPhee	16	NE ¼ of SE ¼				40				180			180		60	60				SOLD FOR TAXES	60				81	0	35																
~~A. J. Anderson~~ Gail N. Anderson	17	W 8½ of NW ¼ of SE ¼				20			✓	100	45		145	29		29					29				39	1																	
U. S. of America	18	E 8½ of NW ¼ of SE ¼																																									
David McPhee	19	SE ¼ of SE ¼				40				180			180		60	60				SOLD FOR TAXES	60				81	0	35																
	20																																										
						314	10			1589	732		2321	226	397	623					623				840	8	30																

	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
1														
2														
3	1056 44	2nd Half Paid	NOV 10 1939	9695										
		1st Half Paid	JUN 27 1939	7001		528 ✓		528 ✓						
		2nd Half Paid	OCT 2 - 1939	8153										
4	1957 ✓ 3	1st Half Paid	MAY 23 1939	4327		978 ✓		979 ✓						
5														
6														
7	570											570		
8														
9														
10	633											633		
11	563											563		
12	563											563		
13	563											563		
14														
15	70 45	PAID IN FULL	JUN 21 1939	6329		70 ✓								
		2nd Half Paid	NOV 10 1939	9695										
16	845 46	1st Half Paid	JUN 27 1939	7001		422 ✓		422 ✓						
17	391	PAID IN FULL	MAY 4 1939	3502		391 ✓								
18														
		2nd Half Paid	NOV 10 1939	9695										
19	845 40	1st Half Paid	JUN 27 1939	7001		422 ✓		423 ✓						
20														
	8638													

FORM 425 SCHEDULE MINN. 1938-39

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 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 Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and Structures, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to Amount as per cent Class III (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 Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1			NE¼ of NE¼		24	44	28													
2			NW¼ of NE¼																	
3			SW¼ of NE¼																	
4			SE¼ of NE¼																	
5	Frank Fisher Hugh Francis		Lot 7				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				29.85			150			150		50	50				SOLD FOR TAXES
11	Frank Fisher		S½ of NE¼ of SW¼				20			100			100		33	33				SOLD FOR TAXES
12	Ed. J. P. Steele		NW¼ of SW¼ & Lot 1				61.50		✓	370			370	74		74				
13	Thomas M. Brooks		SW¼ of SW¼				40		✓	195			195	39		39				
14			SE¼ of SW¼				40		✓	195			195	39		39				
15	Frank Fisher 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																				
							241.80			1410	80		1490	248	83	331				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. Not / 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 2.87 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														Bal Paid	JUN 12 1939	5896		526								
5						76		1076					1076	First Paid	MAY 10 1939	3549		500								
6																										
7																										
8																										
9																										
10						50		675	29				704											704		
11						33		445	19				464											464		
12						74		999					999	Bal Paid	JUN 12 1939	5896		499								
														First Paid	MAY 10 1939	3549		500								
13						39		526					526	2nd Half Paid	OCT 25 1939											
														1st Half Paid	MAY 23 1939	7278				526						
14						39		526					526	2nd Half Paid	OCT 25 1939											
														1st Half Paid	MAY 23 1939	4328		526								
15						20		270					270	Bal Paid	JUN 12 1939	5896		70								
														First Paid	MAY 10 1939	3549		200								
16																										
17																										
18																										
19																										
20																										
					231		4467	48					4515													

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

FORM 200 SUPREME BINDERY, INC.

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 Homesteads up to $400 at 33⅓ 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 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	
1			NE¼ of NE¼	23	142	28															
2			NW¼ of NE¼																		
3	Ula L. Fisher		3/4 of SW¼ of NE¼				20				81			81		27	27				
4	John C. Huffman (Lloyd E. Pierce)		SE¼ of NE¼ E½ of Lot 2				14	20		✓	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	Dom Alfred Brooks		SW¼ of NW¼				40				201			201		67	67				SOLD FOR TAXES
9	State of Minnesota		3/4 of SE¼ of NW¼																		
10	Ula L. Fisher		Lot 1				39				354			354		118	118				
11	State of Minnesota		3/4 of NE¼ of SW¼																		
12	Dom 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 Sec 4																		
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																					
							373	20			1975	900	50	2925	288	495	783				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 1 Rate 13.46 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	13								380	3.80	✓		
5	202					2726							2726	4	✓										2726	3.07
6														5												
7														6												
8	86					1161							1161	7	2nd Half Paid	OCT 25 1939	7279		5.81 ✓		5.81 ✓					
9	67					904	39						943	8	1st Half Paid	MAY 23 1939	4228								943	
10														9	Balance Paid	NOV 15 1939	8311				5.19 ✓					
11	118					1597	69						1661	10	Part Payment	OCT 6 1939	8242				11.42	.58 ✓				~~1661~~
12														11												
13	64					864	37						901	12											901	
14	53					715	31						746	13											746	
15	59					796	34						830	14											830	
16														15												
17														16												
18	40					540	23						563	17	2nd Half Paid	NOV 25 1939										
19	67					904	39						943	18	2nd Half Paid / 1st Half Paid	MAY 25 1939 / OCT 25 1939 / MAY 23 1939	4343		7.53 ✓		7.53					
20														19												
														20												
	783					10566	788						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 $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 $400 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	7.41	28															
		2 NW¼ of NE¼																	
		3 SW¼ of NE¼																	
Joe M. Chalich		4 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																	
State of Minnesota		11 NE¼ of SW¼																	
Ole Olson		12 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
State of Minnesota		15 W½ of NW¼ SE¼																	
Joe M. Chalich		16 NE¼ of SE¼ ~~[illegible]~~				~~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 ~~[illegible]~~ 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													
40					540							540	4	1st Half Paid	June 3 1939	5098		270						270		297
													5													
													6													
													7													
													8													
													9													
													10													
													11													
60					810	35						845	12											845		
60					810	35						845	13											845		
30					405	17						422	14											422		
													15													
81					1093							1093	16	1st Half Paid	June 3 1939	5098		703						560		623 Total
20					270							270	17	1st Half Paid	June 3 1939									100		111
													18													
40					540							540	19	1st Half Paid	June 3 1939	5098		270						270		297
													20													
331					4468	87						4555														

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 400

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	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 $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)	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	Solomon Oscarson	S State 2	NE ¼ of NE ¼	27	142	28	40			120			120		40	40				SOLD FOR TAXES
2			NW ¼ of NE ¼																	
3	"	S "	SW ¼ of NE ¼				40			120			120		40	40				SOLD FOR TAXES
4			SE ¼ of NE ¼																	
5																				
6	"	S "	NE ¼ of NW ¼				40			120			120		40	40				SOLD FOR TAXES
7			NW ¼ of NW ¼																	
8	"	S "	SW ¼ of NW ¼				40			120			120		40	40				SOLD FOR TAXES
9	Chas. L. Wright	S	SE ¼ of NW ¼				40			120			120		40	40				SOLD FOR TAXES
10																				
11	Frank Robbins	S	S½ of NE ¼ of SW ¼				20			99			99		33	33				SOLD FOR TAXES
12	Vallery Ann Delapenha		NW ¼ of SW ¼				40			201	75		276		92	92				SOLD FOR TAXES
13	Wm. Musser		SW ¼ of SW ¼				40			201			201		67	67				
14			SE ¼ of SW ¼																	
15																				
16	Ole Olson		NE ¼ of SE ¼				40			180			180		60	60				SOLD FOR TAXES
17			NW ¼ of SE ¼																	
18	~~Charles J. Lundin~~	U.S. of America	SW ¼ of SE ¼				40			185	35		220		73	73				
19	Olive Sackett		SE ¼ of SE ¼				40			201			201		67	67				
20											110									
							420			1667	110		1777		592	592				

Line	Valuations by School Districts as Equalized by Tax Commission: District No. Unor. Rate 134.75 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.)	Special Taxes: 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	40					540	23						563											563		
2																										
3	40					540	23						563											563		
4																										
5																										
6	40					540	23						563											563		
7																										
8	40					540	23						563											563		
9	40					540	23						563											563		
10																										
11	33					445	19						464											464		
12	92					1242	53						1295	PAID IN FULL	MAY 27 1939	4616		1295								
13	67					904	39						943	PAID IN FULL	JAN 23 1939	468	943									
14																										
15																										
16	60					810	35						845											845		
17																										
18	73					985	42						1027	PAID IN FULL	MAY 26 1939	4590		1027								
19	67					904	39						943	2nd Half Paid 1st Half Paid	OCT 23 1939 JUN 10 1939	8725 5874		472		471						
20																										
	592					7990	342						8332													

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

FORM 4-C 50,000 Copies, 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)	Tree and Fall Value of Machinery Permanently Attached to Land Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Assessed 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: 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			NE¼ of NE¼	28	147	28															
2			NW¼ of NE¼																		
3	State of Minnesota		SW¼ of NE¼																		
4	Chas. L. Wright 5		SE¼ of NE¼				40				120			120		40	40				SOLD FOR TAXES
5																					
6	State of Minnesota		NE¼ of NW¼																		
	"		NE¼ 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~~ , 3																		
14			SE¼ of SW¼																		
15	Henry V. Brooks		NW¼ NW¼ of NW¼ (excl 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				37.80				150			150		50	50				
19	"		SE¼ of SE¼				40				198			198		66	66				
20																					
							179.80				1878	220	20	1118		~~373~~	~~373~~				

	Valuations by School Districts as Equalized by Tax Commission: District No. (Col.) Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Levy Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 58.81 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 to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4	40					540	23						563											563		
5																										
6																										
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	468	1337 ✓									
12																										
13																										
14																										
15	117					1579	68						1647	PAID IN FULL	JUN 9 - 1939	5844			164 ✓							
16																										
17																										
18	50					675	29						704	PAID IN FULL	JUN 23 1939	468	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 Town 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	Number of Acres of Land: 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)	Structures & 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 Balance 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	29	141	28															
John Cheney & M.M. Mellum	2	~~NW¼ of NE¼~~ Lot 1				26				78			78		26	26				
U.S. of America	3	SW¼ of NE¼																		
	4	SE¼ of NE¼																		
	5																			
	6	NE¼ of NW¼																		
	7	NW¼ of NW¼																		
	8	SW¼ of NW¼																		
	9	SE¼ of NW¼																		
	10																			
	11	NE¼ of SW¼																		
Oscar & Olson & Chas. Morrison	12	NW¼ of SW¼				40				120			120		40	40				SOLD FOR TAXES
~~Albert S. Boe~~ Henry Erickson	13	SW¼ of SW¼				40				120			120		40	40				SOLD FOR TAXES
	14	SE¼ of SW¼																		
S.N. Gerber	15	Lot 9				19.65				60			60		20	20				
	16	NE¼ of SE¼																		
Pokegama Lbr. Co.	17	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.	Rate	Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ($ cts.)	State Tax on Non-Homestead ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No.	Ditch No.	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																								
2				351	15				366	PAID IN FULL	JAN	25	1939	533	366									
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12				540	23				563													563		
13				540	23				563	Canceled - Resold 7/7/38												563 Canceled		
14																								
15				270	15				285	PAID IN FULL	JAN	18	1939	345	285									
16																								
17				337	15				352													352		
18																								
19																								
20																								
				2038	88				2176															

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

FORM 400 WILLIAMS PRINT, MINNEA.

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 or 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)	Structures & 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 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 Board of Review (Dollars)	Total Assessed Value 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	30.14 x 28																	
2	Michael J. Thurkey		~~NW ¼ of NE ¼~~ 7/8 of Lot 10				6.84														
3	Lucas Quindon		~~S W ¼ of NE ¼~~ 1/8 of Lot 10				3.42														
4	A.B. Clark		~~S E ¼ of NE ¼~~ 1/8 of Lot 10 (less 81' N x 33') (exp 30' S x W) of N 7/8				6.78														
5	Geo Parker		1/8 of Lot 10				3.42														
6	Hiram Parker		~~N E ¼ of NW ¼~~ 1/8 of Lot 10				3.42														
7	Emil Jensen		81' N x 33 x 30' S. w/ of N 7/8 of Lot 10				10														
8	Gertrude Pierce (Estate)		~~S W ¼ of NW ¼~~ 1/8 of Lot 10				3.42														
9			S E ¼ of NW ¼																		
10			~~Lot 1 Lot 10~~				~~[illegible]~~				459	153		612		204	204				
11	Emil T. Jensen		N E ¼ of S W ¼																		
12			N W ¼ of S W ¼																		
13			S W ¼ of S W ¼																		
14	Julia Tikewalt		S E ¼ of S W ¼				40			✓	210	80		290	58		58				
15	James Coleman Est. & Julia Coleman		1.36 ac. of Se¼ Sw¼ (Lot 6)				1.36			✓	50	280		330	66		66				
16	Ole Breick		N E ¼ of S E ¼				40			✓	150			150		50	50				SOLD FOR TAXES
17	Martha S. Elmore		N W ¼ of S E ¼				40			✓	200			200	40		40				
18			S W ¼ of S E ¼				40			✓	280	130	50	460	92		92				
19	Ole Breick		S E ¼ of S E ¼				40				150			150		50	50				SOLD FOR TAXES
20	~~Ole get to quick claim~~	Mary Standing	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. 11 Rate 18.4 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.)
1																										
2	39					586	23						549	PAID IN FULL	JAN 31 1939	614	549 ✓									
3	19					256	11						767	PAID IN FULL	JUN 15 1939	5448		267 ✓								
4	29					391	17						408	PAID IN FULL	JAN 31 1939	613	408 ✓									
5	19					256	11						267	PAID IN FULL	MAY 29 1939	4816		267 ✓								
6	19					256	11						267	PAID IN FULL	JAN 31 1939	613	267 ✓									
7	60					812	35						847	PAID IN FULL	JAN 31 1939	613	847 ✓									
8	19					256	11						267	PAID IN FULL	JAN 31 1939	613	267 ✓									
9																										
10	~~204~~					~~2763~~	~~119~~						~~2882~~													
11																										
12																										
13																										
14	58					783							783	PAID IN FULL	APR 27 1939	4707		783 ✓									
15	66					891							891											891		986
16	50					675	29						704											704		
17	40					540							540	1st Half Paid	JUN 15 1939	5472		891 ✓						891		
18	92					1242							1242	2nd Half Paid	JUN 15 1939	Rec'd 10708										
19	50					675	29						704											704		
20	25					337	15						352											352		370
	585					7896	192						8088													

Assessment Roll and Tax List of Unplatted Real Property in the Pawn 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 (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 Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Exemption up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder of Homestead at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including 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 Brewick			NE¼ of NE¼	31	141	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	Samuel Oleman, Mrs. Delia Oleman			NE¼ of NW¼				40			198			198		66	66					Sold for Taxes
7				NW¼ of NW¼																		
8	~~Knute Berger~~ Lawrence & Mae Mary O'Neal			~~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~~	400	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																						
								569.47			~~2792~~ 7991	925	70	~~3787~~ 8986	448	~~1339~~ 449	~~1339~~ 997					

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

	Valuations by School Districts as Equalized by Tax Commission: Digit of No. Class 3 (Date 8-17-38)	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	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										
														1st Half Paid	JUN 5 - 1939	5105										
2		74				999							999	2nd Half Paid	OCT 13 1939	8546										
														1st Half Paid	JUN 5 - 1939	4752										
3		50				675							675	2nd Half Paid	Oct. 13 1939	8546										
														1st Half Paid	JUN 2 - 1939	4715										
4																										
5																										
6		66				891	38						929											929		
7																										
8		66				891	38						929	PAID IN FULL	JAN 21 1939	727	929									
9		41				553							553	2nd Half Paid	OCT 13 1939	8546										
														1st Half Paid	JUN 2 - 1939	4715		276		277						
10																										
11		40				540							540	PAID IN FULL	MAY 1 9 1939	4277		540								
12		114				1538							1538	2nd Half Paid	OCT 2 1939	8546										
														1st Half Paid	JUN 2 - 1939	4716		769		769						
13																										
14		67				904	39						943	✓										943		
15		67				904	39						943	PAID IN FULL	Oct. 2 1939	8174				943	33					
16		127				1714							1714	PAID IN FULL	MAY 1 9 1939	4277		2716								
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	289						13745													

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.

		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 / 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 and Structures, Improvements and Machinery	Assessed Value of Homestead Lands up to Exemption 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 of Lands Equalized by the Board of Review	Total Assessed Value of Lands Equalized by the County Board	Total Assessed Value as Equalized by Minnesota Tax Commission	Sold for Taxes
									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1		NE ¼ of NE ¼	3x	114x	18														
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 ~~130~~	97 ~~40~~				SOLD FOR TAXES
13	Olaf Engen	SW ¼ of SW ¼				40			200			200		67	67				SOLD FOR TAXES
14	U.S. of America	W½ of 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~~ 263	~~264~~ 263				

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 19.5 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 6.8 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	67					904	39						943 26	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	Lots to Town of Bay Lake												232	
16																												
17																												
18																												
19																												
20																												
	264					3567	153						3715															

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

FORM 1-C-M-M-M-M-M-M-M-M

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 Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures, Improvements and Other Structures (Dollars)	True and Full Value of Machinery (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Equal as 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	33	141	28															
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4	Harvey Cultman		SE¼ of NE¼				40			✓	145	60		205	41		41				SOLD FOR TAXES
5	State of Minnesota		Lot 4																		
6	"		NE¼ of NW¼ Lot 3																		
7	"		NW¼ of NW¼																		
8			SW¼ of NW¼																		
9	Herman Person		SE¼ of NW¼				40			✓	160			160	32		32				
10																					
11	Ole N. Brenner		NE¼ of SW¼				40			✓	250			250	50		50				
12	Herman Person		NW¼ of SW¼				40			✓	275	140		415	83		83				
13	Joe Thomas		SW¼ of SW¼				40				200			200		67	67				
14	Ole N. Brenner		SE¼ of SW¼				40			✓	265	195		460	92		92				
15																					
16	Harry Cultman		NE¼ of SE¼				40				200			200		67	67				SOLD FOR TAXES
17			NW¼ of SE¼																		
18	Ole N. Brenner		SW¼ of SE¼				40			✓	200			200	40		40				
19	"		SE¼ of SE¼				40			✓	180			180	36		36				
20										✓											
							840				1875	395		2270	374	134	508				

	Valuations by School Districts as Equalized by Tax Commission: District No. 47 Rate 13.75 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	41					553							553	PAID IN FULL DEC 14 1939	10444						553	44 ✓			
5																									
6																									
7																									
8																									
9	32					431							431	2nd Half Paid OCT 31 1939 / 1st Half Paid JUN 28 1939	9188 / 6628		216 ✓		216 ✓						
10																									
11	50					675							675	2nd Half Paid OCT 14 1939 / 1st Half Paid MAY 5 1939	5348 / 2676		338 ✓		337 ✓						
12	83					1120							1120 ✓	2nd Half Paid OCT 31 1939 / 1st Half Paid JUN 28 1939	9188 / 6628		560 ✓		560 ✓						
13	67					904	39						943	PAID IN FULL OCT 6 - 1939	8219				943 ✓ 28	Joseph H. Ward	Waived to 1940		#463 Ward		
14	92					1242							1242 ✓	2nd Half Paid OCT 14 1939 / 1st Half Paid MAY 5 1939	5348 / 2676		621 ✓		621 ✓						
15																									
16	67					904	39						943										943		
17																									
18	40					540							540	2nd Half Paid OCT 14 1939 / 1st Half Paid MAY 5 1939	5348 / 2670		270 ✓		270 ✓						
19	36					486							486	2nd Half Paid OCT 14 1939 / 1st Half Paid MAY 5 1939	5348 / 2430		243 ✓		243 ✓						
20																									
	508					6856	78						6934												

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 400 Unplatted Real Estate

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	Number of Acres of Land: 100'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 Buildings and other Structures	True and Full Value of Mortgages and Other Liens on Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed 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	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	
Olive Sackett	1	17½ of NE¼ of NE¼				34.40	7.8.10			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	5/8 of SE¼ of NW¼				70			✓	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 4 & 5				53.70			✓	300			300	60		60				
	16	NE¼ of SE¼																		
	17	NW¼ of SE¼																		
	18	SW¼ of SE¼																		
	19	SE¼ of SE¼																		
	20																			
						168.10				975	475		1450	290	33	303				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 24.11 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.
33					445	19						464	2nd Half Paid 1st Half Paid	OCT 7 1939 JUN 10 1939	8735 5874		232		232						
155					2091							2091	2nd Half Paid 1st Half Paid	OCT 28 1939 MAY 19 1939											
20					270							270	2nd Half Paid 1st Half Paid	OCT 28 1939 MAY 19 1939											
35					471							471	2nd Half Paid 1st Half Paid	OCT 28 1939 MAY 19 1939	9170 5744		1822		1822						
60					810							810	2nd Half Paid 1st Half Paid	OCT 28 1939 MAY 19 1939											
303					4089	19						4108													

Assessment Roll and Tax List of Unplatted Real Property in the Town 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: 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 Amount 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 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	Valuations by School Districts as Equalized by Tax Commission: District No. 1.a. 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 5.81 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.)
John S. Lathrop		1	NE ¼ of NE ¼	35	141	28	40			✓	200	60		260	52		52				SOLD FOR TAXES	52					707			707					707	PAID IN FULL	NOV 8 1939	10009				707							Abst 634
		2	NW ¼ of NE ¼																																											
		3	SW ¼ of NE ¼																																											
		4	SE ¼ of NE ¼																																											
		5																																												
U. S. of America		6	NE ¼ of NW ¼																																											
Ole Olson		7	NW ¼ of NW ¼				70				100			100		33	33				SOLD FOR TAXES	33					445	19		464	✓									464					
		8	SW ¼ of NW ¼																																											
		9	SE ¼ of NW ¼																																											
First Nat'l Bank, Walker		10	Lots 3 & 5				55.75				275	50		325		108	108					108					1457	63		1530	1st Half Paid	MAY 3 1939	4680		760✓					760			841
		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					193					2604	87		2686															

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	Number of Acres of Land	No. School District	Indicate Homestead	True and Full Value of Lands 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	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 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	Sold for Taxes
1	U. S. of America		NE¼ of NE¼	36	144	28														
2	"		NW¼ of NE¼																	
3	"		SW¼ of NE¼																	
4	"		SE¼ of NE¼																	
5																				
6	State of Minnesota		NE¼ of NW¼																	
7	"		NW¼ of NW¼																	
8			SW¼ of NW¼																	
9	"		SE¼ of NW¼																	
10																				
11	Henry A. Erickson		E½ of NE¼ of SW¼				20			100			100		33	33				SOLD FOR TAXES
12			NW¼ of SW¼																	
13			SW¼ of SW¼																	
14	"		SE¼ of SW¼				40			200			200		67	67				SOLD FOR TAXES
15																				
16			NE¼ of SE¼																	
17	U. S. of America		W½ of NW¼ of SE¼																	
18			SW¼ of SE¼																	
19	James Brooke		SE¼ of SE¼				40		✓	175	75		250	50		50				
20																				
							100			475	75		550	50	100	150				

Line	Valuations by School Districts as Equalized by Tax Commission: District No. [illegible]	District No.	District No.	District No.	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	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
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 ✓	Bal Paid / Part Paid	OCT 30 1939 / MAY 23 1939	8973 / 4319		300 ✓		375 ✓						
20																										
	150					7074	58						7087													

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

FORM ACC-R-M-S-N-M-P-T-W-C-S-T-C

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: 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	Structures & Improvements: True and Full Value of Structures and Improvements	Structures & Improvements: True and Full Value of Improvements on Structures Not Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed 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	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. 92 Rate 18.75 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
						Acres	100's			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.	$ cts.
	1	N E ¼ of N E ¼	23	141	27																																											
	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																																														
L. Lien	10	Lot 1				150		✓		75	350		425	85		85					85					1147						1147	2nd Half Paid	act. 27 1939	8844		597		35							
	11	N E ¼ of S W ¼																																1st Half Paid	MAY 11 1939	3673											
	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																																																
						150				75	350		425	85		85					85					1147						1147															

FORM 425 SUBPARTS 1 AND 2

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Roy 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.

			DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION								EQUALIZED VALUES															
										STRUCTURES & IMPROVEMENTS																						
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land		Indicate Homestead	No. School District	True and Full Value of Lands 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	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 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	SOLD FOR TAXES
							Acres	100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Helvar Berger		1	~~Lot 1 (now platted and lying 75' to the East of 100' of 75' x 100' of Lot 1) NE¼ of NE¼~~ 3 acres of Lot 1	36	147	29	1895	5.			340	715	60	~~1115~~ 1100	~~223~~ 220		223				
Claude B. Harris		2	NW¼ of NE¼				750				90			90		30	30				
		3	SW¼ of NE¼																		
N. Robert Kinghahl		4	~~S E¼ of NE¼~~ 75'x100' of Lot 1				15					5	1								
R. L. Bakret	Jimmy Mullen	5	Part of 1 acre of Lot 1				37				39	105		144		48	48				
Raymond & Mildred Campbell & Ellis Mahoney		6	W½ of W½ of 75' of S½ of Lots 1 W½ of S½ of S½ of W½ of E½ of E½ of W½ of 75' of S½				7735	✓			330	675	60	1065	213		213				
O. David Jingum		7	NW¼ of NW¼ 1 acre of Lot 1				1				60	60		120		40	40				SOLD FOR TAXES
		8	SW¼ of NW¼																		
Rest L. & Elna Mather		9	~~S E¼ of NW¼~~ 100'x750' of Lot 1				60							10	✓						
Iris Lien et al		10	N. 200' of Lot 1				1				75	42		118		39	39				
		11	NE¼ of SW¼																		
L. Mont Crandall		12	75'x750' out of S½ 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'x750' of Lot 1				15				45	45		90		30	30				
		16	NE¼ of SE¼																		
		17	NW¼ of SE¼																		
		18	SW¼ of SE¼																		
Joseph Danberg		19	~~S E¼ of SE¼~~ Lot 4				46	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.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION									SPECIAL TAXES																						
	District No. 84 Rate 124.4 Mills	District No. 57 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	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.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
		340				~~307~~ 307							~~307~~ 307	PAID IN FULL	NOV 6 1939	9771				307	06						
		223				~~207~~ 207							~~207~~ 207																			
		90				415	17						432	PAID IN FULL	JUN 16 1939	6255		432														
		1				14							14											14							15
		48				664	23						675	PAID IN FULL	JUN 10 1939	3372		675													
		213				2946							2946	PAID IN FULL	MAY 31 1939	5167		2946													
		40				553	23						576											576							
		8				28							28											28							31
		39				529	23						552	PAID IN FULL	MAY 17 1939	3372		552													
		21				790							790	PAID IN FULL	JUL 17 1939	7442				790	05						
		30				415	17						432	PAID IN FULL	APR 18 1939	7039		432													
		122				1687	71						1758	PAID IN FULL	Oct. 3 1939	8174				1758	48						
		766				10593	179						1077																			
					649	1846.35	23						B.O.																			
12896		766			+10.64 K Rev.	1740.42	47.83						1894.18																			
					-7.60 K * 5%	105.93																										

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Birch 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. DULUTH-DATE COMPANY, DULUTH, MINN.

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: 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	EQUALIZED VALUATIONS: 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	REMARKS
Footings Brought Forward from Page 1	636	48	3134	345		3479	184	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				
			19960	3617		23577	2432	~~3805~~	~~6237~~				

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 · MILLER-DAYE COMPANY, MINNEAPOLIS

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: 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)	EQUALIZED VALUATIONS: 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)	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 · MILLER-DAYE COMPANY, MINNEAPOLIS

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: 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)	EQUALIZED VALUATIONS: 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)	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	1589	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	239		1205	150		1355	181	150	331				
" " " " " 27	420		1667	110		1777		592	592				
" " " " " 28	179	30	878	220	20	1118		~~373~~ 373	~~373~~ 373				
" " " " " 29	145	65	453			453		151	151				
" " " " " 30	233	76	1574	643	50	2267	256	329	585				
" " " " " 31	569	47	~~2991~~ 2991 ~~2493~~	925	70	~~3986~~ 3986 ~~3488~~	498	~~496~~ 496 ~~497~~	~~992~~ 992 ~~497~~				
" " " " " 32	140	32	731	60		791		~~264~~ 264 ~~257~~	~~264~~ 264 ~~257~~				
" " " " " 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	93	60	1345	1747	120	3212	457	309	766				
	7729	83	~~30963~~ 40973 ~~11010~~ 10589	~~6977~~ 6977	310	~~78445~~ 51888	~~7985~~ 5417	~~4440~~ 8745	~~7425~~ 13662				