

ASSESSMENT & TAX LIST

Boy Lake

1950

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1950.

To: County, Minn., of

Assessor of the

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1950, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.

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

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

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

WHEN LISTED AND ASSESSED

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

Sec. 273.02. By whom listed. Personal property shall be listed in the hands of ***. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

Sec. 273.03. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments and personal property used for the family or domestic purposes, or for the furnishing or equipment of the family shall be listed in the hands of the person in whose hands the same is usually kept.

Sec. 273.04. 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.

Sec. 273.05. Gas and water companies. The personal property of gas and water companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.06. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.07. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.08. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.09. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.10. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.11. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.12. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.13. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.14. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.15. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.16. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.17. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.18. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.19. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.20. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.21. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

Sec. 273.22. Pipeline companies. The personal property of *** pipeline companies engaged in the business of transmitting *** pipeline companies in the hands of the principal or other person in whose hands the same is usually kept.

The forms in this book are prescribed for the 1950 assessment by G. HOWARD SFAETH, Commissioner of Taxation.

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

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

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

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Assessor's Return

FORM 2 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1951, of L. E. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Boy Lake in said County for the year A. D. 1950, as specified above and amounting to 100 Dollars

Paul D Jewell County Treasurer E.C.P.

Office of County Treasurer, Cass County, Minnesota

To L. E. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Boy Lake in said County for the year 1950, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully,

County Treasurer.

Auditor's Office, Cass County, Minnesota

I, Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the of for the year 1950.

WITNESS my hand and official seal, the day of 1951.

(SEAL) County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1952, I received of County Treasurer, the Tax List of the of in said County for the year 1950; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) County Auditor.

Real Estate

Tabular Statement

AUDITOR'S PLAT # 10

Assessor's Return

COLLECTIONS OF TAXES OF 1950 OF *Jawn* *Boy Lake* CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1950	JUNE SETTLEMENT 1950	NOV. SETTLEMENT 1950	Amount Collected from Nov. 1949 to First Monday in Jan. 1950	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1950
State—Non-Homestead,	1633	2725	1665	304					
State—Homestead,	1668	4674	2781	466					
County Revenue,	10444	27270	17413	2917					
County Road and Bridge,	5545	15429	9179	1537					
County Welfare,	17164	48703	28617	4793					
County Bond and Interest,	6760	18746	11271	1888					
Pub Emp. Ret.	162	464	270	48					
Town Revenue,	2024	5672	3375	565					
Town Road and Bridge,	6072	17017	10124	1696					
Town Drag,	405	1134	675	113					
Town State Loan,									
Fire	2024	5672	3375	565					
Ill.	2024	5672	3375	565					
School Local 1 Mill,	404	1133	674	113					
School Special,	10861	20922	15914	2639					
School State Loan,									
Deficiency	16675	52274	29526	5652					
Tuition									
Transportation	1214	3404	2024	339					
G.O.	3448	10597	6040	1130					
B+I Un.	2024	5672	3374	565					
B+I #5	673	840	797						
Pub. Emp. Ret.	74	251	137	29					
	91258	250062	150606	25921					

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Defic.	G.O.	B+I Un.	B+I #5	Pub. Emp. Ret.	TOTALS
MARCH SETTLEMENT										
School District No. <i>Ma #5</i>	105	3155		315	1693		452	526	673	6719
<i>A. un</i>	86	1287		257	4287		857	429	21	7224
<i>Ma. un</i>	213	6419		642	10695		2139	1067	53	21238
Totals	404	10861		1214	16675		3448	2024	74	35373
JUNE SETTLEMENT										
School District No. <i>Ma #5</i>	131	3939		394	2114		565	657	840	8640
<i>A. un</i>	874	13114		2623	43714		8743	4371	219	73658
<i>Ma. un</i>	128	3869		387	6446		1289	645	32	12796
Totals	1133	20922		3404	58274		10597	5673	840	75094
NOVEMBER SETTLEMENT										
School District No. <i>Un A</i>	289	4335		867	14449		2890	1445	72	24347
<i>Un Ma</i>	261	7844		784	13073		2615	1307	65	25749
<i>Ma S</i>	124	3735		373	2004		535	622	797	8190
Totals	674	15914		2024	29526		6040	3374	797	58486
NOVEMBER to JANUARY										
School District No. <i>Un A</i>	50	753		157	2512		502	251	13	4232
<i>Un Ma</i>	63	1886		188	3140		628	314	16	6235
Totals	113	2639		339	8652		1130	565	29	10467
ADDITIONS										
School District No.										
Totals										
School District No.										
REDUCTIONS										
Totals										

Real Estate

Tabular Statement

AUDITOR'S PLAT # 10

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for Lloyd & Esther Peterson, Chester A. Harry A. & Ernest E. Sterns, Wm. R. Wallace, and Henry Lien.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes entries for SOLD FOR TAXES and PAID IN FULL APR 2 1951.

Taxpayer Statement

AUDITOR'S PLAT # 10

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

Form 501 - 1949

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1950.

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

Tabular Statement

AUDITOR'S PLAT # 10

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.				Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
														Acres	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
Mary S. Hibbler et al		W 1/2 of NE 1/4 of NE 1/4	21	142	28	20	u.	20	21					21	7	7					
"		NW 1/4 of NE 1/4				40	"	"	39					39	13	13					
		SW 1/4 of NE 1/4																			
		SE 1/4 of NE 1/4																			
Mary S. Hibbler et al		NE 1/4 of NW 1/4 Lot 1				52	10	"	51					51	17	17					
		NW 1/4 of NW 1/4																			
		SW 1/4 of NW 1/4																			
"	"	SE 1/4 of NW 1/4				40	"	"	39					39	13	13					
		NE 1/4 of SW 1/4																			
		NW 1/4 of SW 1/4																			
		SW 1/4 of SW 1/4																			
		SE 1/4 of SW 1/4																			
State of Minnesota		NE 1/4 of SE 1/4																			
State of Minnesota		NW 1/4 of SE 1/4																			
State of Minnesota		SW 1/4 of SE 1/4																			
State of Minnesota		SE 1/4 of SE 1/4																			
						152	10		150					150	50	50					

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
1							152	04		156	1	PAID IN FULL MAY 17 1951	6487		156								
2							284	06		290	2	PAID IN FULL MAY 17 1951	6487		290								
3																							
4																							
5																							
6							372	08		380	6	PAID IN FULL MAY 17 1951	6487		380								
7																							
8																							
9							284	06		290	9	PAID IN FULL MAY 17 1951	6487		290								
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

Table Statement

AUDITOR'S PLAT # 10

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

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, Penalty, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS.

Tabular Statement

AUDITOR'S PLAT # 10

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

Cass County, Minnesota, for Taxes for the Year 1950.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS				FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						TAX INCLUDING STATE HOMESTEAD	STATE TAX ON NON-HOMESTEAD	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS						
		SUBDIVISION	Sec. of Lot	Town or Block	Rng.	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER			MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	District No.	District No.	District No.	District No.																		District No.	District No.				
											Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%																												Over \$4,000 and Non-Homestead 40%	Rate	Rate	Rate
Halvor Berger		Set 1 less 4.72 acs. & less N. 75' of S. 500' & less 75' x 100' & less 100' x 250' & less 75' x 250' on lake	36	142	29	17	95	5	Yes	2070	840	700	3150	258	620	2701	230	517	747	878	1	17544	272	17816	1	2nd Half Paid	OCT 31 1951	1444																
W. H. Berglund		100' x 250' & less 75' x 250' on lake							No	450	186	551	2701	230	517	2701	230	517	747	878	1	17544	272	17816	1	1st Half Paid	MAY 31 1951	8337		8908		8908												
Claude B. Harris		2 1/2 acs. of Set 1				2	50		No	149	250	399		133	150	399		133	150	2	2998	66	3064	2	PAID IN FULL	JAN 22 1951	218	3064																
Harold Dewain & Marguerite Eilan	Rosam	Brook { N. 75' of S. 675' of E. 150' of Set 1				15			Yes	60	240	300	60	52	100	260	52	100	52	60	3	1198		1198	3	Balance Paid	SEP 27 1951	2047																
Jenny Mullen		Part of 1 ac. of Set 1				22			No	61	239	300		87	100	261		87	100	4	1998		2042	4	1st Half Paid	APR 1 1951	4451		600		598													
Raymond & Mildred Campbell		W 1/2 of W 1/2 of NE 1/4 of SE 1/4 & Set 5				16	15		Yes	180	150	1380	66	350	150	1050	66	350	352	416	5	1998	44	2042	5	2nd Half Paid	OCT 31 1951	14142		1021		1021												
		W 1/2 of E 1/2 of W 1/2 of NE 1/4 of SE 1/4							No	150	1050	1176	60	392		1176	60	392	352	416	6	8312	154	8466	6	Balance Paid	JUL 27 1951	12232		5066		3400												
		W 1/2 of E 1/2 of W 1/2 of NE 1/4 of SE 1/4							No	150	1050	1176	60	392		1176	60	392	352	416	7	8312	154	8466	7	1st Half Paid	MAY 31 1951	7941		5066		3400												
August G. & Mattie M. Carlson		1 acre of Set 1				1			Yes	240	200	516	60	72	240	60	72	112	132	8	2638	32	2670	8	2nd Half Paid	OCT 31 1951	1443		1335		1335													
Hattie M. Budes	Binder	100' x 250' of Set 1				60			No	61	239	300		87	100	261		87	100	9	1998	44	2042	9	1st Half Paid	MAY 31 1951	8532		2042		2042													
Eric Lien et al		N. 200' of Set 1				1			"	60	54	114		38	35	114		38	35	10	760	16	776	10	2nd Half Paid	OCT 31 1951	13924		388		388													
		N. 200' of Set 1							"	60	54	114		38	35	114		38	35	11																								
La Mondt Crandall		N. 75' of S. 500' of Set 1 less sold				1	43		No	90	540	630	210	180	210	630	210	180	180	210	11																							
		75' x 250' of Set 1				15			"	58	239	297	99	86	99	297	99	86	86	99	15	1978	44	2022	15	2nd Half Paid	OCT 15 1951	12976		1011		1011												
		75' x 250' of Set 1							"	58	239	297	99	86	99	297	99	86	86	99	16																							
		75' x 250' of Set 1							"	58	239	297	99	86	99	297	99	86	86	99	17																							
		75' x 250' of Set 1							"	58	239	297	99	86	99	297	99	86	86	99	18																							
Joseph Janberg		Set 4				46	25		"	150	72	222	74	74	222	74	74	70	74	19	1478	32	1510	19	PAID IN FULL	APR 27 1951	4989		1510															
Joseph G. & Margaret Davis		N. 900' of W. 300' of Set 5				6	20		Yes	180	750	1440	108	300	1440	108	300	352	408	20	8152	132	8284	20	2nd Half Paid	OCT 18 1951	13310		4142		4142													
		N. 900' of W. 300' of Set 5							No	360	900	1260	102	250	1260	102	250	352	408	20	8152	132	8284	20	1st Half Paid	MAY 24 1951	6748		4142		4142													
		N. 900' of W. 300' of Set 5				9360			"	1709	6162	7871	496	1797	7871	496	1797	2293	2665		53250	928	54178				3064	26073	20703		4288													

Tabular Statement

AUDITOR'S PLAT # 10

