DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., APR 5 1938 1938

Jim Robbins Assessor of the *Town of Bay River*

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 in this book.

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. 1990. 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. 306, 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 1992, 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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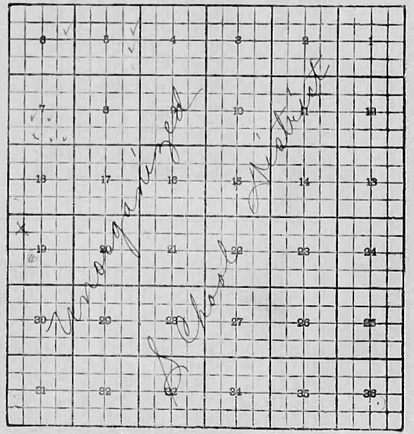
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 *Range No.* 27 *Mer. P. M.*



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1938.

FORM 1 — BILLER-BATES COMPANY, SUPERIOR

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 Not less than 8 feet apart each way	Have the Trees been kept in this Condition and have all that may 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 June 27 *1938*

Jim Robbins *Assessor.*

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2

NAMES OF OWNERS	DESCRIPTION					FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS
	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100th	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES OR 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 Real Estate including all Structures, Improvements and Machinery Dollars	Assessed Value of Real Estate including all Structures, Improvements and Machinery Dollars

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* Bog River *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* Bog River *in said County, for the year 1938, as specified above, and amounting to* $2,562.59 *Two thousand five hundred sixty two* 59/100 *DOLLARS.*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1, 1940

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town *of* Bog River *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 thereon against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.*

(SEAL)

County Auditor.

Assessor's Retu

FORM 5

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Bay River

No. School District	Valuation of Money and Credits (Dollars)	VALUATION BY SCHOOL DISTRICTS: (Dollars)	Value of Lands other than Town Lots including Structures (Dollars)	Value of Town and City Lots including Structures (Dollars)	Personal Property (Dollars)	Total Value of all Property, Except Money and Credits (Dollars)	RATE OF STATE TAXES: State Rev. (Mills)	State Sch'l (Mills)	Irrig. Dist. Fund (Mills)	Total (Mills)	RATE OF COUNTY TAXES: Co. Rev. (Mills)	Co. R.&B. (Mills)	Co. Poor (Mills)	Co. Bond and Int. (Mills)	Old Age Assist. (Mills)	(Mills)	(Mills)	Total Rate of County Tax (Mills)	RATE OF TOWN, CITY OR VILLAGE TAXES: Town Rev. (Mills)	Town R.&B. (Mills)	1 Mill Disp. (Mills)	Town State Loan (Mills)	Town Bldg. (Mills)	Fire Patrol (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town, City or Village Tax (Mills)
Un	300		11364		909	12273			419	419	226	148	174	194	148			685	5	15	1	69	5	5				100
							233	23	3	581																		
TOTAL																												

Irrig. Dist. Fund: Ash Ash; Fire Patrol: Ash Ash

RATES AND TAXES

Cass County, State of Minnesota.

RATE OF SCHOOL TAXES: Local 1 Mill (Mills)	Special (Mills)	Sch'l Year Loan (Mills)	Del. (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Sch'l Tax (Mills)	Total Rate of Taxes (Mills)
1	15	5	5	5			31	205.91
1	30	5	2	5			42	218.91

Del.: Bldg Bldg

TAXES LEVIED

LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	Deficiency Bldg	State Loan	Total School Tax	ALL OTHER TAXES: FUNDS	Inj.	AMOUNTS
1136	17046	5684	5909	56841			
91	2727	455	473	4701			
				35455	State Revenue	233	1803
					State School Teachers' Insurance and Retirement Fund	23	178
					Irrig. Dist.	3	2513
					" Ash Ash.	419	2941
					" Fire Pat.	419	1941
					" H.	419	25037
					County Revenue		17539
					County Road and Bridge		17383
					County Poor		17139
					County Bond and Interest		14668
					County Old Age Assistance		6137
					Town Revenue		18410
					Town Road and Bridge		1227
					Town 1 Mill Dogging		14613
					Town State Loan		6137
					Town Building		6137
					Town Fire Patrol		6137
					Telephone		1227
					School Local 1 Mill		19779
					School Special		6137
					School State Loan		6137
					School Deficiency		6137
					School Bldg		25616
					Money and Credits		10
					TOTAL		256259

Total No. Acres 239 13 Total Levy $ 2562 59 Book Footings, $ 2562 59

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 schedule of the valuation of all the taxable property in the ____ for the year A. D. 1938.

The several rates of taxation and totals of gift accounts Tax Funds levied in said County, for the year A. D. 1938.

In witness my hand and official seal this ____ day of ____ A. D. 1938.

L. C. Peterson, County Auditor

SEAL

Assessor's Retu

FORM 2 — Show all figures, complete

NAMES OF OWNERS

Collection of Taxes of 1938, Town of Bay River, Cass County, Minnesota.

FUNDS	March Settlement 1937.	June Settlement 1937.	Nov. Settlement 1937.	Am't Collected from Nov. 1937 to First Monday in Jan. 1938.	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	268	510	655	81					
State School	370	348	449						
Tuberculosis Sanitarium Ret. Fund									
County Revenue	1459	2799	4666	444					
County Road and Bridge	100	187	333	31					
County Poor	1006	1831	3217	306					
County Bond and Interest	944	1764	3017	289					
County Old Age Assistance	867	1621	2771	263					
Town Revenue	319	599	1021	97					
Town Road and Bridge	939	1791	3062	291					
Town 1 Mill Dragging	64	119	204	19					
Town State Loan	4403	8239	14083	1339					
Town ~~Building~~ Phone	319	599	1021	97					
Town Fire Patrol	319	599	1021	97					
School Local 1 Mill	64	119	204	19					
School Special	1815	1903	5178	291					
School State Loan	319	599	1021	97					
School Deficiency	319	599	1021	97					
School Building	331	621	1061	101					
Money and Credits	90								
TOTALS	14332	24807	42215	3957	8943	94254	164773	2768	256759

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.	64	1815	3497	2848	119	1903	5097	3837	204	3197	10212	6503	19	291	943		
" " "	Adj 319	Bal 3315			Adj 594	Bal 6215			Adj 1021	Bal 10611			Adj 97	Bal 1013			
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS	3831	815	6502	8487	7161	9031	12183	8379	12255	31198	20826	5605	116	291	198		

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1938.

Sample Form for Guidance of Assessor

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.

NAME OF OWNER	School Dist. No.	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number Acres of Land: Acres	Number Acres of Land: Tenths	Indicate Homestead	ASSESSOR'S VALUATIONS: 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 $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 Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Samuel Adams	15	NE¼	5	114	38	160		Yes	5600	1200		6800	800	988	1788			
O. J. Anderson		SW¼	5	114	38	160		No	5800			5800		1938	1938			
Lester Howard		SE¼	5	114	38	160		No	6200			6200		2067	2067			
George E. Warner		N½ of NE¼	6	114	38	80		Yes	2800	900		3700	740		740			
Howard Elliott		S½ of NE¼	6	114	32	80		No	2800			2800		933	933			
Oscar Johnson		NW¼		114	32	160		Yes	6000	2400		8400	800	1467	2267			
Mary Cole		E½ of SW¼	6	114	32	80		Yes	2500	1200		3500	700		700			
W. H. Benson		W½ of SW¼	6	114	32	80		No	3000			3000		1000	1000			
A. R. Sylvester		NE¼ of SE¼	6	114	32	40		Yes	1600	1600		3200	577	100	677			
Do.		SW¼ of SE¼	6	114	32	40		Yes	1200			1200	223	33	256			
									37800	7300		44600	3840	8466	12306			

PROOF

Assessed Value of Homesteads, $3,840 x 5 equals $19,200

Assessed Value of Remainder, $8,466 x 3 equals $25,398

Total True and Full Value, $44,598

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

FORM 4CD

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 Partially Attached to Real Estate	Total True and Full Value of Buildings and Structures, Improvements, and Machinery	Assessed Value of Improvements up to a Maximum of $1000 Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures and Machinery	Equalized Values: Total Assessed Valuation Equalized by the Board of Review	Total Assessed Valuation Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
		Total Acres Assessed								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U. S. of America	1	NE ¼ of NE ¼				1 143.27														
"	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																		
Shevlin Land Co.	9	SE ¼ of NW ¼			40				100	715 ~~142~~			715 ~~162~~		77 ~~54~~	77 ~~54~~				
	10																			
"	11	NE ¼ of SW ¼			40				100	715 ~~142~~			715 ~~162~~		77 ~~54~~	77 ~~54~~				
U. S. of America	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																			
					80					430 ~~324~~			430 ~~324~~		144 ~~108~~	144 ~~108~~				

Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 25.7 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 to 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.
72					1468	42						1510	✓									15 10		16 71	
72					1468	42						1510	✓									15 10		16 71	✓
144					2936	84						3020													

Assessment Roll and Tax List of Unplatted Real Property in the Bowen of Bay River

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

FORM 465 R.M.D.P.M. 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)	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Business Personalty Attached to Real Estate	Total True and Full Value of Real Estate (All Structures, Improvements and Machinery)	Assessed Value of Homesteads up to $1000 as per cent, Class 3B	Assessed Value of Homestead Equalized at 33⅓ per cent, Class 3	Total Assessed Value of Lands (Exclusive of Structures, Improvements and Machinery)	Equalized Values: Total Assessed Value Equalized by the Board of Review	Total Assessed Value Equalized by the County Board	Total Assessed Value on Equalized Basis Minnesota Tax Commission	Sold for Taxes
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U. S. of America		1 NE ¼ of NE ¼ Lot 1 7/11/39																		
"		2 NW ¼ of NE ¼ " 2																		
"		3 SW ¼ of NE ¼																		
"		4 SE ¼ of NE ¼																		
		5																		
		6 NE ¼ of NW ¼																		
State of Minnesota		7 NW ¼ of NW ¼ " 3																		
U. S. of America		8 SW ¼ of NW ¼ " 4																		
		9 SE ¼ of NW ¼																		
		10																		
"		11 NE ¼ of SW ¼																		
"		12 NW ¼ of SW ¼ " 5																		
"		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	District No. ..... State ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	Rate 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	Collectible 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												
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														14												
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														18												
														19												
														20												

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, 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 Fully Assessed (Included in Land Values) (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Equal 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	3	142	27														
2			NW¼ of NE¼																	
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	U.S. of America		~~NE¼ of SW¼~~	Lot 10																
12	Adolph & John Peterson		~~SE NW¼ of SW¼~~	4	141	27	44.25		no	80 / 60			80 / 60		27 / 20	27 / 20				
13	U.S. of America		SW¼ of SW¼																	
14	"		SE¼ of SW¼																	
15																				
16	"		~~NE¼ of SE¼~~	8																
17	"		~~NW¼ of SE¼~~	9																
18	"		SW¼ of SE¼																	
19	"		SE¼ of SE¼																	
20																				
							44.25			80 / 60			80 / 60		27 / 20	27 / 20				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 283.78 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead (Dollars)	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																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12			27			551	16						567	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 21 1939	10139 6604		1.63		1.63		Abstracted to 306	# 6778		
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
			27			551	16						567													

Assessment Roll and Tax List of Unplatted Real Property in the Pound of Bay River

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	Hollerin Home stead	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 Improvements up to Annual Value $50 Class 3B	Assessed Value of Improvements 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 Furnished by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1			NE ¼ of NE ¼				4	11.2													
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	Adolph & John Peterson		~~NE ¼ of SW ¼~~ Lot 11				31			yes	~~266~~ 266			~~266~~ 266	~~53~~ 53		~~53~~ 53				
12	" "		~~NW ¼ of SW ¼~~ " 12				39			yes	~~704~~ 704			~~704~~ 704	~~41~~ 41		~~41~~ 41				
13	U. S. of America		SW ¼ of SW ¼																		
14	State of Minnesota		SE ¼ of SW ¼																		
15																					
16	Adolph & John Peterson		~~NE ¼ of SE ¼~~ " 9				48.50			yes	~~379~~ 379			~~379~~ 379	~~76~~ 76		~~76~~ 76				
17	" "		~~NW ¼ of SE ¼~~ " 10				57			yes	~~485~~ 485	~~88~~ 88		~~573~~ 573	~~115~~ 115		~~115~~ 115				
18	State of Minnesota		SW ¼ of SE ¼																		
19	U. S. of America		SE ¼ of SE ¼																		
20																					
							171.50				~~1336~~ 1336	~~88~~ 88		~~1424~~ 1424	~~285~~ 285		~~285~~ 285				

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	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
	262.96 Mills					53 Mills									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.
1																												
2																												
3																												
4																												
5																												
6																												
7																												
8																												
9																												
10																												
11	53				1081								1081	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 1 1939									Abated to		877	326	Abated
12	41				836								836	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 1 1939									"		678	158	60.84
13																												
14																		10.17 48.26		48.14		23.37						
15																												
16	76				1550								1550	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 1 1939									"	"	1264	286	Abated
17	115				2345								2345	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 1 1939									"	"	1877	468	114.88
18																												
19																												
20																												
	285				5812								5812															

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

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	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (+33⅓%)	Structures & Improvements: True and Full Value of Buildings and Structures (+33⅓%)	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	Amount Value of Homesteads up to Amount to be 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	Sheet for Taxes
									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		1 NE¼ of NE¼				5.48	17												
		2 NW¼ of NE¼																	
U. S. of America		3 SW¼ ~~of NE¼~~ Lots 8 Unclaimed																	
N. G. Connell		4 SE¼ ~~of NE¼~~ " 9				14	50		106 ~~80~~	487 ~~440~~		590 ~~520~~	118 ~~104~~		118 ~~104~~				
		5																	
		6 NE¼ of NW¼																	
		7 NW¼ of NW¼																	
		8 SW¼ of NW¼																	
		9 SE¼ of NW¼																	
		10																	
U. S. of America		11 ~~NE¼ of SW¼~~ " 7																	
"		12 ~~NW¼ of SW¼~~ " 6																	
"		13 SW¼ of SW¼																	
"		14 SE¼ of SW¼																	
		15																	
N. G. Connell		16 NE¼ of SE¼				40		no	319 ~~240~~			319 ~~240~~		106 ~~80~~	106 ~~80~~				
U. S. of America		17 NW¼ of SE¼																	
"		18 SW¼ of SE¼																	
"		19 SE¼ of SE¼																	
		20																	
						54	00		425 ~~320~~	487 ~~440~~		909 ~~760~~	118 ~~104~~	106 ~~80~~	224 ~~184~~				

In Whose Name Assessed	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	Total General Tax	Special Taxes: District No.	District No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections on 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.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
																					Abated to 1939				4.48
	118				2407							2407	PAID IN FULL	JUL 10 1939	76114				16.50		Abated to 1940		7.49 Abated		
	106				2162	02						2224 46	PAID IN FULL	JUL 10 1939	76114				8.90		Abated to 1940		7.49 Abated		
	224				4569	62						4631													

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay River, 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	No. School District	Indicate Homestead	True and Full Value of Improvements on Structures and Improvements 75% + 10%	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 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	6	143	27			no												
2	Chas. J. Welch		~~NW ¼ of NE ¼~~ Lot 5				43.70		no		~~343~~ 229			~~343~~ 229		~~114~~ 76	~~114~~ 76				SOLD FOR TAXES
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	First State Bank, Bay River		Lot 9 lies 34 rod to U.S.				7.50		no		36 27			36 27		12 9	12 9				SOLD FOR TAXES
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~~ Lot 8 lies 12 rod to U.S.				77.50		no		117 84			117 84		39 28	39 28				SOLD FOR TAXES
19	B. B. Ralph		~~SE ¼ of SE ¼~~ Lot 7				51.00		no		703 189			703 189		234 63	234 63				SOLD FOR TAXES
20																					
							178.70				694 324			694 324		231 108	231 108				

	Validations 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 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	Match 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.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2	26.57 Mills					2325	66						2391											2391		
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10	12					245	07						252	2nd Half Paid	NOV 8 - 1939	9835										
														1st Half Paid	JUN 8 1939	3332		1.26		126						
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18	37					755	21						776	2nd Half Paid	NOV 8 - 1939	9835										
														1st Half Paid	JUN 8 1939	3332		11.04		1101						
19	68					1387	40						1427	2nd Half Paid	NOV 8 - 1939											
														1st Half Paid	JUN 8 1939											
20																										
	231					4712	134						4846													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, 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 at Land: Acres	NW	No School District	Indicate Home stead	Assessor's Valuation: True and Full Value of Land Exclusive of Improvements and Timber (Rate 37.97%)	Structures & Improvements: True and Full Value of Other Improvements	True and Full Value of Machinery Not Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Homestead Size per cent Class 3B	Assessed Value of Homesteads at 33⅓ per cent Class 3	Total Assessed Value of Land 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	Geo. Swenson et al		NE¼ of NE¼	7	143	27	40		no		715 / 142			715 / 142		7 / 54	7 / 54				
2	State of Minnesota		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	Geo. Swenson et al		SE¼ of NE¼				40		no		159 / 120			159 / 120		53 / 40	53 / 40				
5																					
6	U. S. of America		NE¼ of NW¼																		
7	Fred H. Anderson		NW¼ of NW¼ Lot 1				27.180		no		136 / 102	40 / 34		176 / 136		59 / 46	59 / 46				
8	Albert Friday		SW¼ of NW¼				23.42		yes		778 / 584	308 / 462		781 / 584	146 / 126		146 / 126				SOLD FOR TAXES
9	"		SE¼ of NW¼				40		yes		399 / 299			399 / 299	66 / 50		66 / 50				SOLD FOR TAXES
10	"		N½ of Lot 3				14.68		yes		73 / 55			73 / 55	15 / 11		15 / 11				SOLD FOR TAXES
11	State of Minnesota		NE¼ of SW¼																		
12	Carl Friday		NW¼ of SW¼ S½ of Lot 3				14.58		no		74 / 54			74 / 54		24 / 18	24 / 18				SOLD FOR TAXES
13	"		SW¼ of SW¼ Lot 4				29.84		no		112 / 84			112 / 84		39 / 29	39 / 29				SOLD FOR TAXES
14	~~Bertha Cronberg~~ H. A. Walker & Maynard Walker		SE¼ of SW¼				40		no		278 / 208			278 / 208		93 / 69	93 / 69				
15																					
16	U. S. of America		NE¼ of SE¼																		
17	Bertha Quale		NW¼ of SE¼				40		no		399 / 300	99 / 74		498 / 374		166 / 125	166 / 125				SOLD FOR TAXES
18	A. Walker & Maynard Walker		SW¼ of SE¼				40		yes		304 / 228	777 / 582	583 / 437	1960 / 1470	117 / 88		117 / 88				
19	" "		SE¼ of SE¼				40		yes		159 / 120			159 / 120	37 / 28		37 / 28				
20																					
							395.38				1946 / 1460	944 / 708		2890 / 2168	302 / 227	389 / 292	691 / 519				
											2767	954		3591	376	506	882				

	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 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					72	1468	42						1510											1510		1671
2																										
3																										
4					53	1081	31						1112											1112		1231
5																										
6																										
7					59	1203	34						1237	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 6 1939	$79.76 1157.24		6.19		61.85						
8					146	2978							2978	PAID IN FULL	AUG 1 - 1939											
9					66	1346							1346	PAID IN FULL	AUG 1 - 1939	76.26				46.30	1.16					
10					15	306							306	PAID IN FULL	AUG 1 - 1939											
11																										
12					24	489	14						503											503		
13					39	795	23						818											818		
14					93	1897	54						1951	PAID IN FULL	OCT 23 1939	$73.32				19.51	68					
15																										
16																										
17					166	3386	96						3482											3482		
18					117	2386							2386											2386		2641
19					32	653							653											653		723
20																										
					882	17988	294						18282													

Assessment Roll and Tax List of Unplatted Real Property in the Dawson 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 $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	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land, Including Improvements Thereon	Structures & Improvements: True and Full Value of Land, Improvements and Other Structures	True and Full Value of Machinery Personally Attached to Real Estate	Total True and Full Value of Land, Improvements and Machinery	Assessed Value of Homesteads not to Exceed 40 per cent Class 3B	Assessed Value of Assessable Class 3	Assessed Value of Assessable Class 3	Total Assessed Value of Land, 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	Dollars	
1	U. S. of America		NE ¼ of NE ¼	8	143	27															
2	Edward Walecki		NW ¼ of NE ¼				40		yes	~~377~~ 188	~~47~~ 47		~~424~~ 235		~~74~~ 37		~~74~~ 37				
3	U. S. of America		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	Edward Walecki		NE ¼ of NW ¼				40		yes	~~713~~ 160			~~713~~ 160	~~43~~ 32			~~43~~ 32				
7	Geo. Swoot et al		NW ¼ of NW ¼				40		no	~~159~~ 120			~~159~~ 120			~~53~~ 40	~~53~~ 40				
8	U. S. of America		SW ¼ of NW ¼																		
9	John Ambruck		SE ¼ of NW ¼				40		yes	~~713~~ 160			~~713~~ 160	~~43~~ 32			~~43~~ 32				
10																					
11	Chas. Ambruck		NE ¼ of SW ¼				40		yes	~~707~~ 235	~~735~~ 343		~~1442~~ 578	~~141~~ 100			~~141~~ 100				
12	Barlow Realty Co.		NW ¼ of SW ¼				40		no	~~189~~ 126	~~53~~ 50		~~242~~ 176			~~81~~ 64	~~81~~ 64				SOLD FOR TAXES
13	"		SW ¼ of SW ¼				40		no	~~159~~ 120			~~159~~ 120			~~53~~ 40	~~53~~ 40				SOLD FOR TAXES
14	Chas. Ambruck		SE ¼ of SW ¼				40		no	~~170~~ 80			~~170~~ 80			~~40~~ 30	~~40~~ 30				
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	Chas. G. Ambruck		SW ¼ of SE ¼				40		no	~~159~~ 120			~~159~~ 120			~~53~~ 40	~~53~~ 40				SOLD FOR TAXES
19	U. S. of America		SE ¼ of SE ¼																		
20																					
							360			1806 ~~1357~~	587 ~~445~~		~~2447~~ ~~1860~~ 1343	~~447~~ ~~341~~ 301		~~214~~ 160	~~661~~ 581				

	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 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														1													
2	74					1509							1509	2	1st Half Paid	MAY 24 1939	9333		755						754		834
3														3													
4														4													
5														5													
6	43					877							877	6	1st Half Paid	MAY 24 1939	9333		440						437		484
7	53					1081	31						1112	7											1112		1231
8														8													
9	43					877							877	9	2nd Half Paid 1st Half Paid	OCT. 9 - 1938 JUN. 2 - 1939	$250 $915		439		438						
10														10													
11	141					2876							2876	11	2nd Half Paid 1st Half Paid	OCT. 9 - 1938 JUN. 2 - 1939	$250 $915		1438		1438						
12	81					1652	47						1699	12											1699		
13	53					1081	31						1112	13											1112		
14	40					816	23						839	14	2nd Half Paid 1st Half Paid	OCT. 9 - 1938 JUN. 2 - 1939	$250 $915		419		420						
15														15													
16														16													
17														17													
18	53					1081	31						1112	18											1112		
19														19													
20														20													
	581					11850	163						12013														

Assessment Roll and Tax List of Unplatted Real Property in the Dower of 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																						
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land	No. School District	Intestate 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 Structures, Improvements and Machinery	Assessed Value of Lands and Structures at 33⅓ per cent Class 3	Assessed Value of Lands and 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. ..... 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 in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
							Acres			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.								Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
U. S. of America		1	NE¼ of NE¼	9	143	27																												
State of Minnesota		2	NW¼ of NE¼																															
		3	SW¼ of NE¼																															
U. S. of America		4	SE¼ of NE¼																															
		5																																
"		6	NE¼ of NW¼																															
"		7	NW¼ of NW¼																															
State of Minnesota		8	SW¼ of NW¼																															
"		9	SE¼ of NW¼																															
		10																																
C. A. Ruhl		11	NE¼ of SW¼				40		no	~~766~~ 766			~~766~~ 766		~~766~~ 766		~~766~~ 766		SOLD FOR TAXES		74				1509	43						1552											1552	
"		12	NW¼ of SW¼ (excl. lic. school)				39		no	~~155~~ 155 ~~47~~ 47			~~155~~ 155 ~~47~~ 47		~~155~~ 155 ~~47~~ 47		~~155~~ 155 ~~47~~ 47		SOLD FOR TAXES		52				1061	30						1091											1091	
U. S. of America		13	SW¼ of SW¼																															
"		14	SE¼ of SW¼																															
		15																																
"		16	NE¼ of SE¼																															
C. A. Ruhl		17	NW¼ of SE¼				40		no	~~715~~ 715 ~~162~~ 162			~~715~~ 715 ~~162~~ 162		~~715~~ 715 ~~162~~ 162		~~715~~ 715 ~~162~~ 162		SOLD FOR TAXES		72				1468	42						1510											1510	
U. S. of America		18	SW¼ of SE¼																															
State of Minnesota		19	SE¼ of SE¼																															
		20																																
							119			~~1145~~ 591			~~1145~~ 591		~~1145~~ 198		~~1145~~ 198				198				4038	115						4153														

Assessment Roll and Tax List of Unplatted Real Property in the Darwin of Bay River, 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 / Hds.)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including all 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 $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Amount Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ 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.)
	State of Minnesota									127.94	+10.10																																				
1	State of Minnesota		NE ¼ of NE ¼				40		M																																						
2	(Alfred Rack)		NW ¼ of NE ¼				40		no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES	53				1081	31					1112	PAID IN FULL	OCT 17 1939	$31.12			35.45							
3	"		S W ¼ of NE ¼				40		no	715 ~~540~~			715 ~~540~~		71.54	71.54				SOLD FOR TAXES	72				1463	42					1510	PAID IN FULL	OCT 17 1939										Rec. attached
4	"		S E ¼ of NE ¼				40		no	137 ~~34~~			137 ~~34~~		44.30	44.30				SOLD FOR TAXES	44				897	26					923	PAID IN FULL	OCT 17 1939										
5																																															
6	U. S. of America		N E ¼ of N W ¼																																												
7	"		NW 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	State of Minnesota		S W ¼ of S W ¼																																												
14	C. A. Rudd		S E ¼ of S W ¼				40		no	715 ~~142~~			715 ~~142~~		71.54	71.54				SOLD FOR TAXES	72				1463	42					1510										1510			
15																																															
16	U. S. of America		N E ¼ of S E ¼																																												
17	(Alfred Rack)		NW ¼ of S E ¼				40		no	715 ~~142~~			715 ~~142~~		71.54	71.54				SOLD FOR TAXES	72				1463	42					1510	PAID IN FULL	OCT 17 1939	$31.10			15.10						Rec. attached
18	U. S. of America		S W ¼ of S E ¼																																												
19	State of Minnesota		S E ¼ of S E ¼																																												
20																																															
							200			936 ~~765~~			936 ~~765~~		313 ~~235~~	313 ~~235~~					313				6382	183					6565													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, 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	Structures & Improvements: True and Full Value of Dwellings and other Structures	True and Full Value of Business Personals Divided by Real Estate	Total True and Full Value of Structures and Improvements and Machinery	Assessed Value of Structures and Improvements at 20 per cent Class 3B	Assessed Value of Structures and Improvements at 33⅓ per cent Class 3	Total Assessed Value of Lands and All Structures and 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
							Acres	100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U.S. of America		1	N E ¼ of N E ¼				11.17	57													
"		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																		
State of Minnesota		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	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: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Twenty	November Settlement 1939	Twenty	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													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													

Assessment Roll and Tax List of Unplatted Real Property in the Dwen of Bay Pines

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 Acres of Land: Acres	Number Acres of Land: Hds.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land 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 Structures Subject to Dual Taxes (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Base of $1000 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 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
State of Minnesota		1	NE ¼ of NE ¼				12	113 17													
U. S. of America		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																		
State of Minnesota		13	SW ¼ of SW ¼																		
U. S. of America		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																			

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

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.)	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														
													2														
													3														
													4														
													5														
													6														
													7														
													8														
													9														
													10														
													11														
													12														
													13														
													14														
													15														
													16														
													17														
													18														
													19														
													20														

Assessment Roll and Tax List of Unplatted Real Property in the Dwa of Bog River, 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	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 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 Amount as per cent, Class 3B	Assessed Value of Remainder as to % 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	U.S. of America		NE ¼ of NE ¼		18	143	39														
2	"		NW ¼ of NE ¼																		
3	State of Minnesota		SW ¼ of NE ¼																		
4	U.S. of America		SE ¼ of NE ¼																		
5																					
6	State of Minnesota		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	~~John Bohalinsky~~ U.S. of America		SW ¼ of SW ¼				~~40~~			no	159 ~~132~~			159 ~~132~~		53 ~~44~~	53 ~~44~~				
14	"		SE ¼ of SW ¼				~~40~~			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				
15																					
16	U.S. of America		NE ¼ of SE ¼																		
17	State of Minnesota		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							~~80~~				334 ~~352~~			334 ~~352~~		111 ~~84~~	111 ~~84~~				

	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	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 in 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																										
13	53					1081	31						1112	Canceled Govt Land												1112 Canceled
14	58					1183	34						1217	do												1217 do
15																										
16																										
17																										
18																										
19																										
20																										
	111					2264	65						2329													

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay River, 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																												
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: 10's	No. School District	Indicate House stead	True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	Improvements: True and Full Value of Homesteads (or assessed amount in lieu thereof)	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads (or in lieu thereof) 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 County 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. ..... 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: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in 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	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
State of Minnesota		1	NE ¼ of NE ¼		144 43 rg																																						
"		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																																								
U. S. of America		7	NW ¼ of NW ¼																																								
"		8	SW ¼ of NW ¼																																								
"		9	SE ¼ of NW ¼																																								
		10																																									
State of Minnesota		11	NE ¼ of SW ¼																																								
U. S. of America		12	NW ¼ of SW ¼																																								
State of Minnesota		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																																									

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 of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and all other Structures	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 Homesteads up to Exempt, 20 per cent Class 3B	Assessed Value of Other Property at 33⅓ per cent Class 3	Total True and Full Value of Lands 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	Dollars	
1	State of Minnesota		NE ¼ of NE ¼	15	143	27															
2	C. A. Rudd		W½ of NW ¼ of NE ¼				20				80 60			80 60		20	77	77			SOLD FOR TAXES
3	State of Minnesota		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5	U. S. of America		E½ of NW ¼ of NE ¼																		
6	State of Minnesota		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	U. S. of America		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	State of Minnesota		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	U. S. of America		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	State of Minnesota		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							20				80 60			80 60		20	77	77			

	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 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 in Year Monthly 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.
1																												
2	27					551	16						567													567		
3																												
4																												
5																												
6																												
7																												
8																												
9																												
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	27					551	16						567															

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bear River, 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 $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	Twp. or Block	Range	Number of Acres of Land: Acres	Hrs.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands, Buildings 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, Buildings, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $4000 as per cent Class 3B (Dollars)	Equalized Values: Assessed Value of Assessable at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands, Buildings, 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	Nettie M. Benson S		NE ¼ of NE ¼	16	143	37	40		7	no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
2	U. S. of America		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	Nettie M. Benson S		SE ¼ of NE ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES
5																					
6	U. S. of America		NE ¼ of NW ¼																		
7	Nettie M. Benson S		NW ¼ of NW ¼				40			no	108 ~~81~~			108 ~~81~~		36 ~~27~~	36 ~~27~~				SOLD FOR TAXES
8	" S		SW ¼ of NW ¼				40			no	108 ~~81~~			108 ~~81~~		36 ~~27~~	36 ~~27~~				SOLD FOR TAXES
9	U. S. of America		SE ¼ of NW ¼																		
10																					
11	Nettie M. Benson S		NE ¼ of SW ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES
12	" S		NW ¼ of SW ¼				40			no	163 ~~123~~			163 ~~123~~		54 ~~41~~	54 ~~41~~				SOLD FOR TAXES
13	" S		SW ¼ of SW ¼				40			no	108 ~~81~~			108 ~~81~~		36 ~~27~~	36 ~~27~~				SOLD FOR TAXES
14	" S		SE ¼ of SW ¼				40			no	100 ~~75~~			100 ~~75~~		33 ~~25~~	33 ~~25~~				SOLD FOR TAXES
15																					
16	State of Minnesota		NE ¼ of SE ¼																		
17	Arthur E. Paulo S		NW ¼ of SE ¼				40			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
18	" S		SW ¼ of SE ¼				40			no	199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
19	State of Minnesota		SE ¼ of SE ¼																		
20																					
							400				1454 ~~1091~~			1454 ~~1091~~		~~484~~ 483	~~484~~ 483				

	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	Rate Tax on Non-Homestead 58.1 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 Five Monday in January 1940	Penalty	Delinquent as Five 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	58					1183	34						1217	1											1217		
2														2													
3														3													
4	53					1081	31						1112	4											1112		
5														5													
6														6													
7	36					734	21						755	7											755		
8	36					734	21						755	8											755		
9														9													
10														10													
11	53					1081	31						1112	11											1112		
12	54					1101	31						1132	12											1132		
13	36					734	21						755	13											755		
14	33					673	19						692	14											692		
15														15													
16														16													
17	58					1183	34						1217	17											1217		
18	66					1346	38						1384	18											1384		
19														19													
20														20													
	483					9850	281						10131														

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bois Brule River, 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	Twp. or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Intimate Homestead	Assessor's Valuation: True and Full Value of Lands Including all Structures, Improvements and Machinery (+87.9% / +40%)	Structures & Improvements: True and Full Value of Buildings and other Structures (+87.9% / +40%)	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 Homestead Structures up to Amount as 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 Tax 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. ..... Rate ..... / 24.9 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: 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 as of the Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
							Acres				Dollars			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	U.S. of America		NE¼ of NE¼	17	143	27																																													
2	"		NW¼ of NE¼																																																
3	August Ruhlman		SW¼ of NE¼				40			no	159 / 120			159 / 120		53 / 40	53 / 40				SOLD FOR TAXES	53					1101	31						1112													1112	
4	State of Minnesota		SE¼ of NE¼																																																
5																																																			
6	U.S. of America		NE¼ of NW¼																																																
7	"		NW¼ of NW¼																																																
8	"		SW¼ of NW¼																																																
9	Homer A. Rudien		SE¼ of NW¼				40			no	163 / 123			163 / 123		54 / 41	54 / 41				SOLD FOR TAXES	54					1101	31						1132													1132	
10																																																			
11	U.S. of America		NE¼ of SW¼																																																
12	"		NW¼ of SW¼																																																
13	"		SW¼ of SW¼																																																
14	"		SE¼ of SW¼																																																
15																																																			
16	State of Minn. (Dept. of Rural Credit)		NE¼ of SE¼																																																
17	U.S. of America		NW¼ of SE¼																																																
18	"		SW¼ of SE¼																																																
19	State of Minn. (Dept. of Rural Credit)		SE¼ of SE¼																																																
20																																																			
							80				377 / 243			377 / 243		107 / 81	107 / 81					107					2182	62						2244																	

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	Twp. or Block	Range	Number of Acres of Land (Acres / Rm.)	No. School District	Indian 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 (Class 3B) up to Exempt 40 per cent (Dollars)	Assessed Value of Lands (Class 3) at 33⅓ per cent (Class 3) (Dollars)	Total Assessed Value of Lands (Class 3B) (Including Structures, Improvements and Machinery) (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
H. B. Jones		1	NE¼ of NE¼	18	143	27	40	no	no	199			199		66	66				SOLD FOR TAXES
Emil Vogel		2	NW¼ of NE¼				40		yes	407	647		1054	711		711				SOLD FOR TAXES
U. S. of America		3	SW¼ of NE¼																	
"		4	SE¼ of NE¼																	
		5																		
Walter Nelson		6	NE¼ of NW¼				40		yes	425	424		849	170		170				
"		7	NW¼ of NW¼ (Lot 1 E. of R.W. of S.W. (16.5 ac.))							86			86	17		17				
State of Minnesota		8	SW¼ of NW¼ (Lot 2 W. of R.W. of SE¼ No. 4)				77.95		yes											
		9	SE¼ of NW¼																	
Mary Nelson Dean		10	N½ 33 ac. of Lot 7 N. of SE¼ No. 4				42.84		no	290	18		308		103	103				SOLD FOR TAXES
State of Minnesota		11	NE¼ of SW¼																	
"		12	NW¼ of SW¼ Lot 3																	
Virgil J. Lenfen		13	SW¼ of SW¼ 4				33.74		no	44			44		15	15				
Andrew A. Senger (Adolph Senger)		14	SE¼ of SW¼				40		no	199			199		66	66				
Walter L. Nelson		15	W½ of S½ of Lot 1				7.65		yes	33			33	7		7				
U. S. of America		16	NE¼ of SE¼																	
Harry L. Hussing		17	NW¼ of SE¼				40		yes	106			106	71		71				
"		18	SW¼ of SE¼				40		yes	194	495		689	138		138				
U. S. of America		19	SE¼ of SE¼																	
		20																		
							347.48			1983	1584		3567	473	364	837	750		814	

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 (Dollars / Cts.)	State Tax on Non-Homestead 5.8 Mills (Dollars / Cts.)	Total General Tax (Dollars / Cts.)	Special Taxes: Ditch No. ..... (Dollars / Cts.)	Ditch No. ..... (Dollars / Cts.)	..... (Dollars / Cts.)	..... (Dollars / Cts.)	Total Taxes (Dollars / Cts.)		Paid: When Paid Month Day Year	Number of Receipt	March Settlement 1939 (Dollars / Cts.)	June Settlement 1939 (Dollars / Cts.)	Penalty (Dollars / Cts.)	November Settlement 1939 (Dollars / Cts.)	Penalty (Dollars / Cts.)	Collections to Find Monday in January 1940 (Dollars / Cts.)	Penalty (Dollars / Cts.)	Delinquent on First Monday in January 1940 (Dollars / Cts.)	Penalty (Dollars / Cts.)	Total Delinquent Tax and Penalty (Dollars / Cts.)
66					63 46	38						1384	1										1384			
211					43 03							4303	2	2nd Half Paid 1st Half Paid	NOV 10 1939 JUN 14 1939	7897 5641		2158		2150						
													3													
													4													
													5													
170					34 67							3467	6	PAID IN FULL	DEC 8 1939	10424					38 14				Pen due	
17					3 47							347	7	PAID IN FULL	DEC 8 1939											
													8													
													9													
103					21 01	60						2161	10										2161			
													11													
													12													
15					3 06	09						315	13	2nd Half Paid 1st Half Paid	OCT 24 1939 JUN 9 1939	8765 5334		158		157						
66					13 46	38						1384	14	PAID IN FULL	FEB 17 1939	10185	1384									
7					1 43							143	15	PAID IN FULL	DEC 8 1939	10424					1 43				Pen due	
													16													
21					4 28							428	17										428		428	
138					28 15							2815	18										2815		2815	
													19													
													20													
814					166 02	1 45						1674														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, 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	Int.	No. School District	Initials 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, Structures, Improvements and Machinery	Assessed Value of Homesteads (as Assessed) as per cent Class III	Assessed Value of Homestead at 33⅓ per cent Class I	Total Assessed Value of Lands, 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
	~~State of Minnesota~~	Nellie Schermann	NE ¼ of NE ¼				19	42.77													
	St. of Minn		NW ¼ of NE ¼																		
	"		SW ¼ of NE ¼																		
	"	Nellie Schermann	SE ¼ of NE ¼																		
	Chas. Anderson		3 acres of Sec 11 W on E side of Rly.				8.95			no	43 / 36			43 / 36		16 / 12	16 / 12				
			East 5 acres of NW ¼								439 / 336	330 / 300		769 / 636							
	Louis W. Campbell		~~NE ¼ of NW ¼~~				15.91			yes							15 / 136				SOLD FOR TAXES
			Platted 41.16 acres of NW ¼								747 / 625	383 / 300		1130 / 925	185 / 154		185 / 154				
	A. J. Sanders		NW ¼ of NW ¼ (Rly. Rly. lies W. of Rly.)				41.40			yes	452 / 375	348 / 300		800 / 675	125 / 104		125 / 104				
			Central 300 feet of NW ¼								777 / 650			777 / 650							
	Louis W. Campbell		~~S W ¼ of NW ¼~~				5.00			yes	65			65	54 / 44		54 / 44				SOLD FOR TAXES
			S E ¼ of NW ¼																		
	"		All E. of Rly. of Lot 3 ~~of NE ¼ of SW ¼~~				29.05			yes	179 / 135			179 / 135	36 / 27		36 / 27				SOLD FOR TAXES
	Fred W. Anderson		~~N E ¼ of S W ¼~~ (All that part of NE ¼ of SW ¼)				45.74			no	739 / 550	787 / 600		576 / 447		175 / 147	175 / 147				
	"		~~N W ¼ of S W ¼~~ ~~of~~ Lot 3 (W. of Rly.)																		
	U. S. of America		~~S W ¼ of S W ¼~~ Lot 4																		
	Olga Agnes Armstrong		S E ¼ of S W ¼ (and ½ acre of Rly. W. of Rly. & 1 acre in S. E. Rly.)				37.97			no	195 / 147			195 / 147		65 / 49	65 / 49				SOLD FOR TAXES
	State of Minnesota		(The part of S. E. ¼ of S. W. ¼ lying N. E. of R. R. Rly.)																		
	Nicholas New		N E ¼ of S E ¼				40.68			no	367 / 276	76 / 57		393 / 333		131 / 100	131 / 100				SOLD FOR TAXES
			N W ¼ of S E ¼				40.37			no	199 / 150			199 / 150		66.50 / 50	66.50 / 50				SOLD FOR TAXES
	State of Minnesota		S W ¼ of S E ¼ (and Rly.)																		
			S E ¼ of S E ¼																		
							339.55				2180 / 1641	1076 / 833		3256 / 2474	300 / 228	349 / 263	649 / 491				
														3256	228	263	491				

	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	Rate 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
	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	16				336	09							335											335		371
6	154				3141								3141											3141		
7	125				2549								2549	2nd Half Paid 1st Half Paid	OCT 24 1939 JUN 9 1939	8765 5554		1275		1275						
8	54				1101								1101											1101		
9																										
10	36				734								734											734		
11	175				3569	102							3671	1st Half Paid	MAY 6 1939	1840										
12																										
13																										
14	65				1326	38							1364											1364		
15																										
16	131				2672	76							2748											2748		
17	66				1346	38							1384											1384		
18																										
19																										
20																										
	822				16764	263							17027													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, 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 Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land's Contribution 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 Land's Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount Exempted, 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 Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Inga Skotterud		NE¼ of NE¼	20	143	27	40	17	no	199 / 150			199 / 150		66 / 50	66 / 50				SOLD FOR TAXES
2	U. S. of America		NW¼ of NE¼																	
3	"		SW¼ of NE¼																	
4	Inga Skotterud		SE¼ of NE¼				40		no	133 / 100			133 / 100		44 / 33	44 / 33				SOLD FOR TAXES
5																				
6	U. S. of America		NE¼ of NW¼																	
7	State of Minnesota (McKinna)		NW¼ of NW¼				40		yes	377 / 280	88 / 80		460 / 360	97 / 72		97 / 72				SOLD FOR TAXES
8	State of Minnesota		SW¼ of NW¼																	
9	U. S. of America		SE¼ of NW¼																	
10																				
11	Chas. A. Parker		NE¼ of SW¼				40		yes	319 / 240			319 / 240	64 / 48		64 / 48				
12	State of Minnesota P. H. Peterson		NW¼ of SW¼				40			199			199		106					
13			SW¼ of SW¼				40			199			199		106					
14	Inland Em. State Bank		SE¼ of SW¼				40		no	199 / 150			199 / 150		66 / 50	66 / 50				SOLD FOR TAXES
15																				
16	U. S. of America		NE¼ of SE¼																	
17	Chas. A. Parker		NW¼ of SE¼				40		yes	319 / 240			319 / 240	64 / 48		64 / 48				
18			SW¼ of SE¼				40		yes	276 / 208	579 / 432		795 / 640	159 / 136		159 / 136				
19	U. S. of America		SE¼ of SE¼																	
20																				
							36			1817 / 1360	667 / 512		2484 / 1872	379 / 304	331 / 176	437 / 304 / 585				

	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 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
	20.37 Mills																									
	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	66					1346	38						1384											1384		
2																										
3																										
4	44					897	26						923											923		
5																										
6																										
7	92					1876							1876											1876		
8																										
9																										
10																										
11	64					1305							1305	✓										1305	144	1449
12	66					1346	38						1384											1384	153	1537
13	66					1346	38						1384											1384	153	
14	66					1346	38						1384		2nd Half Paid 1st Half Paid	NOV 9 - 1939 JUN 8 1939	9833 5532	692 ✓		692 ✓						
15																										
16																										
17	64					1305							1305	✓										1305	144	
18	159					3243							3243											3243	359	
19																										
20																										
	555					11318	102						11420													

Assessment Roll and Tax List of Unplatted Real Property in the Shevd of Bay River, 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																							
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: Rd.	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 Amount of $4000 per each Class 3	Assessed Value of Homesteads at 20% per each Class 3B	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	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 58½ Mills	Total General Tax	Special Taxes: Ditch No.	Special Taxes: Ditch No.	Special Taxes:	Special Taxes:	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collection 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	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
U. S. of America	1	NE ¼ of NE ¼		71	143	27																															
"	2	NW ¼ of NE ¼																																			
"	3	SW ¼ of NE ¼																																			
"	4	SE ¼ of NE ¼																																			
	5																																				
State of Minn. (Right of First Refusal)	6	NE ¼ of NW ¼																																			
Inga Shetterud	7	NW ¼ of NW ¼					40		no		779 ~~780~~	770 ~~300~~		1549 ~~1080~~	166		166 ~~166~~				SOLD FOR TAXES	166					3386	96						3482	7									3482		
"	8	SW ¼ of NW ¼					40		no		199 ~~156~~			199 ~~156~~			66 ~~50~~		66 ~~50~~		SOLD FOR TAXES	66					1346	38						1384	8									1384		
State of Minn. (Right of First Refusal)	9	SE ¼ of NW ¼																																			
	10																																				
Geo. E. Speffard	11	NE ¼ of SW ¼					40		no		199 ~~166~~			199 ~~166~~			66 ~~50~~		66 ~~50~~		SOLD FOR TAXES	66					1346	38						1384	11									1384		
"	12	NW ¼ of SW ¼					40		no		175 ~~122~~			175 ~~122~~			58 ~~44~~		58 ~~44~~		SOLD FOR TAXES	58					1183	34						1217	12									1217		
"	13	SW ¼ of SW ¼					40		no		159 ~~120~~			159 ~~120~~			53 ~~40~~		53 ~~40~~		SOLD FOR TAXES	53					1081	31						1112	13									1112		
"	14	SE ¼ of SW ¼					40		no		159 ~~120~~			159 ~~120~~			53 ~~40~~		53 ~~40~~		SOLD FOR TAXES	53					1081	31						1112	14									1112		
	15																																				
Jonas C. Johnson	16	NE ¼ of SE ¼					40		no		175 ~~122~~			175 ~~122~~			58 ~~44~~		58 ~~44~~		SOLD FOR TAXES	58					1183	34						1217	16									1217		
Oscar C. Johnson	17	NW ¼ of SE ¼					40		yes		297 ~~220~~			297 ~~220~~		58 ~~44~~			58 ~~44~~			58					1183							1183	17									~~1183~~		1267
" "	18	SW ¼ of SE ¼					40		yes		590 ~~438~~	343 ~~318~~		633 ~~438~~		127 ~~106~~			127 ~~106~~			127					2590							2590	18									~~2590~~		2696
Jonas C. Johnson	19	SE ¼ of SE ¼					40		no		175 ~~122~~			175 ~~122~~			58 ~~44~~		58 ~~44~~		SOLD FOR TAXES	58					1183	34						1217	19									1217		
	20																																				
							400				7707 ~~5584~~	563 ~~512~~		7665 ~~5096~~	150 ~~185~~	449 ~~578~~	~~599~~ ~~763~~					763					15562	336						15898											

Assessment Roll and Tax List of Unplatted Real Property in the Shevin of Bay River

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 $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 on Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: Tree and Full Value of Lands Exclusive of Structures and Improvements (+30% / +40%) Dollars	Structures & Improvements: Tree and Full Value of Buildings and other Structures Dollars	Tree and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands and all Structures, Improvements and Machinery Dollars	Assessed Value of Homestead to be Assessed at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands and 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
U.S. of America		1	NE¼ of NE¼	22	143	27	40														
"		2	NW¼ of NE¼																		
State of Minnesota		3	SW¼ of NE¼																		
"		4	SE¼ of NE¼																		
		5																			
U.S. of America		6	NE¼ of NW¼																		
"		7	NW¼ of NW¼																		
"		8	SW¼ of NW¼																		
State of Minnesota		9	SE¼ of NW¼																		
		10																			
D.A. Anderson		11	NE¼ of SW¼				40			yes	140 / 105			140 / 105	28 / 21		28 / 21				
U.S. of America		12	NW¼ of SW¼																		
"		13	SW¼ of SW¼																		
D.A. Anderson		14	SE¼ of SW¼				40			yes	138 / 104	78 / 256		216 / 360	84 / 72		84 / 72				
"		15																			
U.S. of America		16	NE¼ of SE¼																		
Fred C. Doffle		17	NW¼ of SE¼				40			no	178 / 96			178 / 96		43 / 32	43 / 32				SOLD FOR TAXES
"		18	SW¼ of SE¼				40			no	178 / 96			178 / 96		43 / 32	43 / 32				SOLD FOR TAXES
U.S. of America		19	SE¼ of SE¼																		
		20																			
							160				534 / 414	78 / 256		612 / 670	112 / 93	86 / 71	198 / 164				

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	Rate Tax on Non-Homestead 5.8 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.
1																													
2																													
3																													
4																													
5																													
6																													
7																													
8																													
9																													
10																													
11	28					571							571	PAID IN FULL	OCT 23 1939				8468				22.84	80					
12																													
13																													
14	84					1713							1713	PAID IN FULL	OCT 23 1939														
15																													
16																													
17	43					877	25						902														902		
18	43					877	25						902														902		
19																													
20																													
	198					4038	50						4088																

Assessment Roll and Tax List of Unplatted Real Property in the Pacuna of Bay River, 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: Acres	Number of Acres of Land: 100's	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 Amount of $1000 (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	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	Rate 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
						Acres	100's			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.
U.S. of America		1 NE ¼ of NE ¼				38.42 rj																																				
"		2 NW ¼ of NE ¼																																								
"		3 SW ¼ of NE ¼																																								
"		4 SE ¼ of NE ¼																																								
		5																																								
State of Minnesota		6 NE ¼ of NW ¼																																								
U.S. of America		7 NW ¼ of NW ¼																																								
"		8 SW ¼ of NW ¼																																								
State of Minnesota		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																																								
U.S. of America		16 NE ¼ of SE ¼																																								
"		17 NW ¼ of SE ¼																																								
State of Minnesota		18 SW ¼ of SE ¼ less 10 acres																																								
"		19 SE ¼ of SE ¼																																								
"		20 10 acres E side of SE ¼ 35+																																								

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	10'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 Structures and all other Improvements	Structures & Improvements: True and Full Value of Structures Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Equated $1000 per cent Class 3B	Assessed Value of Equalized 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				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U. S. of America			NE ¼ of NE ¼	24	143	27															
2	"			NW ¼ of NE ¼																		
3	"			SW ¼ of NE ¼																		
4	"			SE ¼ of NE ¼																		
5																						
6	Bernard W. Rosenstiel			NE ¼ of NW ¼				40			no	199 150			199 150		66 50	66 50				SOLD FOR TAXES
7	U. S. of America			NW ¼ of NW ¼																		
8	"			SW ¼ of NW ¼																		
9	"			SE ¼ of NW ¼																		
10																						
11	State of Minnesota			NE ¼ of SW ¼																		
12	"			NW ¼ of SW ¼																		
13	U. S. of America			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																						
								40				199 150			199 150		66 50	66 50				

	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 5.91 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	66					1346	38						1384											1384		
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	66					1346	38						1384													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, 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 House Alone	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Improvements (Dollars)	True and Full Value of Machinery Assessed Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Improvements up to Issued $1 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	Rate Tax on Non-Homestead 58.1 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.)	Collection 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	U. S. of America		NE ¼ of NE ¼	25	148	27																																									
2	"		NW ¼ of NE ¼																																												
3	"		SW ¼ of NE ¼																																												
4	"		SE ¼ of NE ¼																																												
5																																															
6	Ione J. Opsahl, Inc.		NE ¼ of NW ¼				40			no	315 ~~237~~			315 ~~237~~		105 ~~79~~	105 ~~79~~				SOLD FOR TAXES	105					2141	61							2202										2202	
7			NW ¼ of NW ¼				40			no	314 ~~236~~	84 ~~76~~		398 ~~312~~		133 ~~104~~	133 ~~104~~				SOLD FOR TAXES	133					2713	77							2790										2790	
8	Red River Lbr. Co.		SW ¼ of NW ¼				40			yes	277 ~~224~~	407 ~~378~~		684 ~~602~~	140 ~~118~~		140 ~~118~~				SOLD FOR TAXES	140					2855								2855										2855	
9	"		SE ¼ of NW ¼				40			yes	159 ~~125~~			159 ~~125~~	53 ~~39~~		53 ~~39~~				SOLD FOR TAXES	52					1061								1061										1061	
10																																															
11	U. S. of America		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	State of Minnesota		NE ¼ of SE ¼																		SOLD FOR TAXES																										
17	"		NW ¼ of SE ¼																		SOLD FOR TAXES																										
18	"		SW ¼ of SE ¼																		SOLD FOR TAXES																										
19	"		SE ¼ of SE ¼																		SOLD FOR TAXES																										
20																																															
							160				1180 ~~858~~	491 ~~446~~		1671 ~~1334~~	+197 ~~159~~	738 ~~132~~	430 ~~347~~					430					3770	138							3908										3908	

Assessment Roll and Tax List of Unplatted Real Property in the Inwood 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	10'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 and other Structures (Dollars)	True and Full Value of Improvements on Lands (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads as in Column 10 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
State of Minnesota		1	NE ¼ of NE ¼	26	148	27															
U. S. of America		2	NW ¼ of NE ¼																		
State of Minnesota		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
		5																			
U. S. of America		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 as 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													
													17													
													18													
													19													
													20													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Boy River, 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	10'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 (Personal Property assessed in Land Items) Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to Homestead 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 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	U.S. of America		NE¼ of NE¼	27	140	29		8													
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	State of Minnesota		SE¼ of NE¼																		
5																					
6	U.S. of America		NE¼ of NW¼																		
7	Jens J. Opsahl		NW¼ of NW¼				40			yes	274 ~~144~~	~~274~~ ~~144~~		458 ~~344~~	88 ~~73~~		88 ~~73~~				SOLD FOR TAXES
8	U.S. of America		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	"		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	Minn. St. C. & P. Co.		SW¼ of SW¼				40			no	263 ~~190~~	171 ~~110~~		394 ~~300~~		175 ~~100~~	175 ~~100~~				
14	U.S. of America		SE¼ of SW¼																		
15																					
16	Olaf Johnson		NE¼ of SE¼				40			yes	199 ~~160~~			199 ~~160~~	40 ~~30~~		40 ~~30~~				SOLD FOR TAXES
17	U.S. of America		NW¼ of SE¼																		
18	Carl L. Peterson		SW¼ of SE¼				40			yes	399 ~~300~~	198 ~~120~~		597 ~~420~~	119 ~~86~~		119 ~~86~~				
19	Olaf Johnson		SE¼ of SE¼				40			yes	225 ~~180~~	94 ~~75~~		319 ~~255~~	67 ~~53~~		67 ~~53~~				SOLD FOR TAXES
20																					
							200				980 1304	577 637		1560 1941	~~252~~ 314	~~100~~ 175	~~352~~ 439				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 22.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Dollars	Aggregate Valuation Non-Homestead Dollars	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	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	88						1795							1795												1795		
8																												
9																												
10																												
11																												
12																												
13	125						2549	73						2622	13	1st Half Paid	MAY 29 1939	6629		1311	✓					1311		1451
14																												
15																												
16	40						816							816	16	PAID IN FULL	JUL 1 1 1939	7338				816	16					
17																												
18	119						2427							2427	18											2427		2686
19	67						1366							1366	19	PAID IN FULL	JUL 1 1 1939	7338				1366	28					
20															20													
	439						8953	73						9026														

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

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.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres or Lots: Acres	Number of Acres or Lots: HW	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 $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 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
	~~State of Minnesota~~	Harry Camp	NE ¼ of NE ¼	18	143	27			8												
1	Oliver M Parker		NW ¼ of NE ¼				40			yes	365 ~~275~~	709 ~~190~~		574 ~~465~~	115 ~~93~~		115 ~~93~~				SOLD FOR TAXES
2			SW ¼ of NE ¼				40			yes	266 ~~200~~			266 ~~200~~	53 ~~40~~		53 ~~40~~				SOLD FOR TAXES
3	U. S. of America		SE ¼ of NE ¼																		
4																					
5																					
6	Oliver M Parker		NE ¼ of NW ¼				40			yes	199 ~~150~~			199 ~~150~~	40 ~~30~~		40 ~~30~~				SOLD FOR TAXES
7	~~A A Walker~~	H R Hindlaw	NW ¼ of NW ¼ less 1½ acres mortgage				38			no	268 ~~202~~	35 ~~22~~		303 ~~227~~		101 ~~76~~	101 ~~76~~				SOLD FOR TAXES
8	C. A. Walker		SW ¼ of NW ¼				40			no	199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
9			SE ¼ of NW ¼				40			no	175 ~~132~~			175 ~~132~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
10																					
11	U. S. of America		NE ¼ of SW ¼																		
12	State of Minnesota		NW ¼ of SW ¼																		
13			SW ¼ of SW ¼																		
14	U. S. of America		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																					
							238				1447 ~~1084~~	944 ~~222~~		1716 ~~1306~~	208 ~~163~~	245 ~~172~~	433 ~~335~~				

	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 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 as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	20.34 Mills																									
	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	115					2345							2345	1st Half Paid	NOV 3 1939	9461				2121	1.48			1172		1172
3	53					1081							1081	1st Half Paid	NOV 3 1939									541		541
4																										
5																										
6	40					816							816	1st Half Paid	NOV 3 1939									408		408
7	101					2060	59						2119											2119		2346
8	66					1346	38						1384											1384		
9	58					1183	34						1217											1217		
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	433					8831	131						8962													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, 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 Homesteads	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 (as recently defined by Real Estate Board)	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 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	
C. A. Walker		1 NE¼ of NE¼	29	143	27	40		yes	297 ~~324~~			297 ~~324~~	58 ~~64~~	58 ~~64~~					SOLD FOR TAXES
"	H. R. Hinshaw	2 NW¼ of NE¼				40		yes	297 ~~324~~			297 ~~324~~	58 ~~64~~	58 ~~64~~					SOLD FOR TAXES
"		3 SW¼ of NE¼				40		yes	779 ~~846~~	737 ~~765~~		1016 ~~1111~~	203 ~~222~~	203 ~~222~~					SOLD FOR TAXES
C. A. Walker		4 SE¼ of NE¼				40		yes	199 ~~216~~			199 ~~216~~	40 ~~43~~	40 ~~43~~					SOLD FOR TAXES
R. L. Spatz		5 N½ of N½ of NE¼ of SW¼				10		yes	78 ~~85~~	15 ~~16~~		93 ~~101~~	15 ~~16~~						SOLD FOR TAXES
State of Minnesota		6 NE¼ of NW¼ (excl 1½ ac)																	SOLD FOR TAXES
"		7 NW¼ of NW¼																	
State of Minnesota		8 SW¼ of NW¼ (excl by Ry)																	
"		9 SE¼ of NW¼ (excl 13 ac)																	SOLD FOR TAXES
"		10 NW¼ of SW¼ N of Ry Ry																	
Roy & Margaret Dent		11 ~~S½ of SW¼~~ NE¼ of SW¼ (excl Ry Right)				80.3		yes	70 ~~76~~	330 ~~360~~		357 ~~390~~	71 ~~78~~	71 ~~78~~					
U. S. of America		12 NW¼ of SW¼ (excl Ry Right of way) N of Ry																	
"		13 SW¼ of SW¼																	
"		14 SE¼ of SW¼ (in Village)																	
Fred H. Anderson		15 N½ of S½ of NE¼ of SW¼				10		yes	93 ~~102~~	160 ~~175~~		253 ~~277~~	51 ~~57~~	51 ~~57~~					
State of Minnesota		16 NE¼ of SE¼																	
E. K. Sherman		17 NW¼ of SE¼ (excl Blks 5 Bay River)																	
		18 SW¼ of SE¼ (" Bonita Park)																	
A. C. Oppel		19 SE¼ of SE¼ (excl tract for school 2 38)						yes	208 ~~228~~	371 ~~406~~		579 ~~634~~	105 ~~115~~	105 ~~115~~					
Leo Ethier		20 S½ of N½ of NE¼ of SW¼				10		yes	35 ~~38~~	135 ~~148~~		170 ~~186~~	38 ~~42~~	38 ~~42~~					
						236.2			1139 ~~1247~~	1527 ~~1671~~		2666 ~~2918~~	543 ~~594~~	543 ~~594~~					
									1511	1681		3192	688	688					

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 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 as 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.
58					1183							1183											1183		
58					1183							1183											1183		
202					4120							4120											4120		
40					816							816											816		
15					306							306	1st Half paid	MAY 1 2 1939	3803		153						153		169
71					1448							1448	PAID IN FULL	MAY 22 1939	3806		1448								
51					1040							1040	PAID IN FULL	NOV 3 - 1939	7449				1040	31					
105					2141							2141	PAID IN FULL	OCT 28 1939	6911				2141	77					
38					775							775	PAID IN FULL	MAY 25 1939	4391		775								
638					13012							13012													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, 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	Whole	No. School District	Indicate House thus	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)	Amount Value of Homesteads up to Same 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
			Continuation of Section 1 on Bay River																		
1	State of Minnesota		NE ¼ of NE ¼				30	148.77													
2	Olga Aspid Armstrong		NW ¼ of NE ¼ Usually assessed with Lot 1				35.00			no	96 / 72			96 / 72		32 / 24	32 / 24				SOLD FOR TAXES
3	U. S. of America		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼ Lost by Riparian																		
5			Chapman's Add. to Bay River Lying N. of Bay River																		
6	Olga Aspid Armstrong		NE ¼ of NW ¼				40			no	117 / 84			117 / 84		39 / 28	39 / 28				SOLD FOR TAXES
7	U. S. of America		NW ¼ of NW ¼ Lot 1																		
8			SW ¼ of NW ¼																		
9			SE ¼ of NW ¼																		
10	Minnie Daley		Lot 7				37.77			no	173 / 124	17 / 11		185 / 134		62 / 47	62 / 47				SOLD FOR TAXES
11	U. S. of America		NE ¼ of SW ¼																		
12	Red River Lbr. Co.		NW ¼ of SW ¼ Lot 5 Less 1.0 ac.				38.14			no	199 / 156			199 / 156		66 / 50	66 / 50				SOLD FOR TAXES
13	U. S. of America		SW ¼ of SW ¼ Lot 4																		
14			SE ¼ of SW ¼ Less 7½ acres																		
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																					
							151.41				580 / 436	17 / 11		597 / 447		197 / 149	197 / 149				

	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 (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills (¢ cts.)	State Tax on Non-Homestead 5.31 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	32					653	19						672											672		
3																										
4																										
5																										
6	37					755	21						776											776		
7																										
8																										
9																										
10	62					1264	36						1300											1300		
11																										
12	66					1346	38						1384											1384		
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	197					4018	114						4132													

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay Pines

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, at 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.

		Description of Property: In Whose Name Assessed	Towhom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land 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 Land including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads assessed at 20 per cent Class 3B (Dollars)	Assessed Value of Land (Dollars)	Equalized Values: Total Assessed Value of Land including all Structures, Improvements and Machinery (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		N E ¼ of N E ¼	Lot 4	31	148	27													
	2	U. S. of America		N W ¼ of N E ¼	" 3																
	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~~	" 2																
	7	State of Minnesota		N W ¼ of N W ¼	" 1																
	8	U. S. of America		S W ¼ of N W ¼	" 8																
"	9	"		S E ¼ of N W ¼	" 7																
	10																				
	11	Edwin & Myers		N E ¼ of S W ¼				40			no	~~787~~ 216			~~787~~ 216		96 72	~~96~~ 72			
	12			N W ¼ of S W ¼																	
	13			S W ¼ of S W ¼																	
"	14			S E ¼ of S W ¼				40			no	~~775~~ 225	85 77		~~357~~ 302		119 94	~~119~~ 97			
	15																				
	16			N E ¼ of S E ¼																	
"	17			N W ¼ of S E ¼				40			no	~~117~~ 94			~~117~~ 94		37 27	~~37~~ 27			
"	18			S W ¼ of S E ¼				40			no	96 72			~~96~~ 72		37 27	~~37~~ 27			
	19			S E ¼ of S E ¼																	
	20							160				~~599~~ 477 787	85 77		~~857~~ 854		284 218	~~287~~ 218			

	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 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																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11	96					1958	56						2014	1st Half Paid 2nd Half Paid	MAY 25 1939 OCT 21 1939											
12																										
13																										
14	119					2427	69						2496	1st Half Paid 2nd Half Paid	MAY 25 1939 OCT 21 1939											
15																	8452									
16																		2979				2979				
17	37					755	21						776	1st Half Paid 2nd Half Paid	MAY 25 1939 OCT 21 1939											
18	32					653	19						672	1st Half Paid 2nd Half Paid	MAY 25 1939 OCT 21 1939											
19																										
20	284					5793	165						5958													

Assessment Roll and Tax List of Unplatted Real Property in the Dawson 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)	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 in Excess of $4000 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			NE ¼ of NE ¼	32	143	27		✓												
2			NW ¼ of NE ¼																	
3	U.S. of America		~~SW ¼ of NE ¼~~ Lot 3																	
4	"		SE ¼ of NE ¼ (Less Rly. right of way)																	
5	August C. Deffler		SE¼ NE¼ NE of Rip. R. Rly.				4		no	12 4			12 4		4 3	4 3				
6			N E ¼ of NW ¼																	
7	State of Minnesota		~~NW ¼ of NW ¼~~ Lot 1																	
8			S W ¼ of NW ¼																	
9			S E ¼ of NW ¼																	
10																				
11	Carl G. Henderson		N E ¼ of SW ¼ Lot 7				24		no	178 46			178 46		43 32	43 32				
12	"		NW ¼ of SW ¼				40		no	157 40			157 40		53 40	53 40				
13	State of Minnesota		S W ¼ of SW ¼																	
14	"		~~S E ¼ of SW ¼~~ " 6																	
15																				
16	"		~~N E ¼ of S E ¼~~ " 4																	
17			~~N W ¼ of S E ¼~~																	
18	"		~~S W ¼ of S E ¼~~ " 5																	
19			~~S E ¼ of S E ¼~~																	
20																				
							68			777 ~~775~~			777 ~~775~~		100 ~~75~~	100 ~~75~~				

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 5.8 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 1938	Penalty	Collection in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	23.95 Mills																										
	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	4					82	02						84	✓	PAID IN FULL	OCT 23 1939	9311				84 ✓						
6																											
7																											
8																											
9																											
10																											
11	43					877	25						902	✓	PAID IN FULL	MAR 27 1939											
12	53					1081	31						1112	✓	PAID IN FULL	MAR 27 1939	[illegible]		15 10 ✓								
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	100					2040	58						2098														

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bear River, 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	Inl's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures 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 Amount of 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3B	Equalized Values: 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	
Jacob Whittel		1	NE¼ of NE¼	33	148	27	40			no	718 / 718	77 / 77		747 / 795		81 / 81	81 / 81				
Frank Sykes		2	NW¼ of NE¼ less 4 34 up. 1		36	28				no	194 / 194	77 / 77		271 / 271		74 / 74	74 / 74				SOLD FOR TAXES
Barlow Realty Co		3	SW¼ of NE¼				40			yes	766 / 766			766 / 766	53 / 53		53 / 53				SOLD FOR TAXES
George Ulrich		4	SE¼ of NE¼				40			yes	768 / 768	471 / 471		739 / 739	178 / 178		148 / 148				SOLD FOR TAXES
Delmage Cornell		5	4 34 up. 1 of NW¼ NE¼				30			yes	33 / 33	61 / 61		94 / 94	19 / 19		19 / 19				SOLD FOR TAXES
Herbert K. Mengel		6	NE¼ of NW¼				40			no	199 / 199			199 / 199		66 / 66	66 / 66				SOLD FOR TAXES
"		7	NW¼ of NW¼				40			no	199 / 199			199 / 199		66 / 66	66 / 66				SOLD FOR TAXES
U. S. of America		8	SW¼ of NW¼ less Soo R.R. Cy.																		
Herbert K. Mengel		9	SE¼ of NW¼				40			no	137 / 137			137 / 137		44 / 44	44 / 44				
		10																			
"		11	NE¼ of SW¼ N. of Soo Ry.				30	73		no	80 / 80			80 / 80		27 / 27	27 / 27				SOLD FOR TAXES
State of Minnesota		12	NW¼ of SW¼ less Ry. R.R. Cy.																		
"		13	SW¼ of SW¼																		
"		14	SE¼ of SW¼ lying S. of Ry. R.R. Cy.																		SOLD FOR TAXES
"		15	Bal. of NE¼ SW¼ - S. of Ry. R.R. Cy.																		SOLD FOR TAXES
U. S. of America		16	NE¼ of SE¼																		
"		17	NW¼ of SE¼																		
"		18	SW¼ of SE¼ less Ry. R.R. Cy.																		
"		19	SE¼ of SE¼																		
State of Minnesota		20	SE¼ SW¼ lying N. of Soo R.R. Cy.																		
							310	73			1142 / 1142	534 / 534		1726 / 1726	152 / 152	272 / 272	447 / 447				
											1584	589		2173	770	358	578				

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 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
2235 Mills																										
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
81					1652	47						1699										Abated	1359	1699	1359	1699
74					1509	43						1552	2	1st Half Paid	MAY 25 1939	4394		776						776		859
53					1081							1081	3											1081		1196
148					3018							3018	4											3018		3340
19					388							388	5	1st Half Paid	MAY 29 1939	5556		194						194		215
66					1346	38						1384	6											1384		
66					1346	38						1384	7											1384		
													8													
44					897	26						923	9											923		
													10													
27					551	16						567	11											567		
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
578					11788	208						11996														

Assessment Roll and Tax List of Unplatted Real Property in the Pine of Bay River, 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: 10'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	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 Issue 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	Carl G. Peterson		NE¼ of NE¼	34	142	27	40			no	167 / 134			167 / 134		56 / 42	56 / 42				
2	Wallace Oakley		NW¼ of NE¼				40			yes	110 / 110	44 / 40		150 / 150	33 / 30		33 / 30				
3	U. S. of America		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	Elmer D. Street to Olaf Johnson		NE¼ of NW¼				40			no	713 / 640	77 / 80		735 / 720		78 / 60	78 / 60				SOLD FOR TAXES
7	~~State of Minn. (Dept of Conservation)~~	Thomas J. Grant, Jr.	NW¼ of NW¼				40			no	294 / 234	64 / 54		358 / 288		119 / 79	119 / 79				
8	"		SW¼ of NW¼				40			no	197 / 152			197 / 152		66 / 50	66 / 50				
9	Elmer D. Street to Olaf Johnson		SE¼ of NW¼				40			no	159 / 120			159 / 120		53 / 40	53 / 40				SOLD FOR TAXES
10																					
11	U. S. of America		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																					
							246				1178 / 887	130 / 114		1308 / 1005	38 / 30	377 / 285	410 / 315				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 223.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	State 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 in 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	56					1142	33						1175											1175		1300
2	38					775							775	Last Payment	AUG 21 1939	7785				481	19			294		325
3																										
4																										
5																										
6	78					1591	45						1636											1636		
7	119					2427	69						2496											2496		2762
8	66					1346	38						1384											1384		1532
9	53					1081	31						1112											1112		
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	410					8362	216						8578													

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

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

		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10'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	Improvements: True and Full Value of Machinery Directly Product to Sale Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	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	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				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U. S. of America	1	NE ¼ of NE ¼				35148.71			no											
J. O. Crooks	2	NW ¼ of NE ¼				40			yes	393 ~~377~~	356 ~~324~~		749 ~~701~~	150 ~~124~~		150 ~~124~~				SOLD FOR TAXES
U. S. of America	3	SW ¼ of NE ¼																		
"	4	SE ¼ of NE ¼																		
	5																			
Elizabeth Bailey	6	NE ¼ of NW ¼				40			yes	303 ~~273~~	140 ~~127~~		443 ~~400~~	89 ~~71~~		89 ~~71~~				SOLD FOR TAXES
U. S. of America	7	NW ¼ of NW ¼																		
	8	SW ¼ of NW ¼																		
Herbert R. Mengel	9	SE ¼ of NW ¼				40			no	175 ~~134~~			175 ~~134~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
	10																			
U. S. of America	11	NE ¼ of SW ¼																		
Herbert R. Mengel	12	NW ¼ of SW ¼				40			no	199 ~~150~~			199 ~~150~~		66 ~~50~~	66 ~~50~~				SOLD FOR TAXES
"	13	SW ¼ of SW ¼				40			no	175 ~~134~~			175 ~~134~~		58 ~~44~~	58 ~~44~~				SOLD FOR TAXES
"	14	SE ¼ of SW ¼				40			no	159 ~~120~~			159 ~~120~~		53 ~~40~~	53 ~~40~~				SOLD FOR TAXES
	15																			
U. S. of America	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																			
						240				1404 ~~1055~~	496 ~~451~~		1900 ~~1506~~	239 ~~175~~	735 ~~578~~	474 ~~373~~				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 225.7 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 Taxes	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	¢	¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢						$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢
1																												
2	150					3059							3059													3059		
3																												
4																												
5																												
6	89					1815							1815	PAID IN FULL	NOV	9	1939	9831				1815						46 ~~37~~
7																												
8																												
9	58					1183	34						1217													1217		
10																												
11																												
12	66					1346	38						1384													1384		
13	58					1183	34						1217													1217		
14	53					1081	31						1112													1112		
15																												
16																												
17																												
18																												
19																												
20																												
	474					9667	137						9804															

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

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 / 100's)	No. School District	Indicate House stead	Assessor's Valuation: True and Full Value of Unplatted and Improved Land (Dollars)	Structures & Improvements: True and Full Value of Structures and other Improvements (Dollars)	True and Full Value of Structures on Land Owned by Said Owner (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Same as 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (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
Evan J. Jones			S															
		1 NE¼ of NE¼		36	143	17	40	N	no	175 / 132			175 / 132		58 44 / 58 44			SOLD FOR TAXES
"		2 NW¼ of NE¼	S				40		no	159 / 120			159 / 120		53 40 / 53 40			SOLD FOR TAXES
"		3 SW¼ of NE¼	S				40		no	120 / 90			120 / 90		40 30 / 40 30			SOLD FOR TAXES
"		4 SE¼ of NE¼	S				40		no	159 / 120			159 / 120		53 40 / 53 40			SOLD FOR TAXES
		5																
"		6 NE¼ of NW¼	S				40		no	187 / 141			187 / 141		62 47 / 62 47			SOLD FOR TAXES
"		7 NW¼ of NW¼	S				40		no	159 / 120			159 / 120		53 40 / 53 40			SOLD FOR TAXES
"		8 SW¼ of NW¼	S				40		no	159 / 120			159 / 120		53 40 / 53 40			SOLD FOR TAXES
"		9 SE¼ of NW¼	S				40		no	137 / 99			137 / 99		44 33 / 44 33			SOLD FOR TAXES
		10																
"		11 NE¼ of SW¼	S				40		no	40 / 30			40 / 30		13 40 / 13 40			SOLD FOR TAXES
"		12 NW¼ of SW¼	S				40		no	36 / 27			36 / 27		12 / 12			SOLD FOR TAXES
"		13 SW¼ of SW¼	S				40		no	24 / 18			24 / 18		8 / 8			SOLD FOR TAXES
"		14 SE¼ of SW¼	S				40		no	28 / 21			28 / 21		9 / 9			SOLD FOR TAXES
		15																
"		16 NE¼ of SE¼	S				40		no	120 / 90			120 / 90		40 30 / 40 30			SOLD FOR TAXES
"		17 NW¼ of SE¼	S				40		no	40 / 30			40 / 30		13 40 / 13 40			SOLD FOR TAXES
"		18 SW¼ of SE¼	S				40		no	80 / 60			80 / 60		27 20 / 27 20			SOLD FOR TAXES
"		19 SE¼ of SE¼	S				40		no	36 / 27			36 / 27		12 / 12			SOLD FOR TAXES
		20																
							640			1654 / 1245			1654 / 1245		550 / 415	550 / 415		
		Grand Total					6339.12											

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 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 in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
23.4 Mills																									
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.
58					11 83	34						1217	1										1217		
53					10 81	31						1112	2										1112		
40					8 16	23						839	3										839		
53					10 81	31						1112	4										1112		
													5												
62					12 64	36						1300	6										1300		
53					10 81	31						1112	7										1112		
53					10 81	31						1112	8										1112		
44					8 97	26						923	9										923		
													10												
13					2 65	08						273	11										273		
12					2 45	07						252	12										252		
8					1 63	05						168	13										168		
9					1 84	05						189	14										189		
													15												
40					8 16	23						839	16										839		
13					2 65	08						273	17										273		
27					5 51	16						567	18										567		
12					2 45	07						252	19										252		
													20												
550					11 218	322						11540													
Gr. 11364				2317 67	39 71							23573 8													

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Bay Shore, County of Cass, Minnesota, 1938

FORM 6

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.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures	STRUCTURES AND 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 $4,000 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	REMARKS
	Acres	100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 1	80		~~324~~ 430			~~324~~ 430		~~108~~ 144	~~108~~ 144				
" " " " " 3	44	26	~~80~~			~~80~~		~~27~~	~~27~~				
			~~60~~			~~60~~		~~20~~	~~20~~				
" " " " " 4	171	50	~~1336~~ 1336	~~88~~ 88		~~1424~~ 1424	~~785~~ 785		~~785~~ 785				
			~~1085~~ 1085	~~80~~ 80		~~1165~~ 1165							
" " " " " 5	54	80	~~778~~ 778	~~134~~ 134		~~912~~ 912	~~118~~ 118	106	106				
			~~320~~ 320	~~490~~ 490		~~810~~ 810	~~104~~ 104	~~80~~ 80	~~184~~ 184				
" " " " " 6	123	20	~~594~~ 594			~~594~~ 594		~~198~~ 198	~~198~~ 198				
			~~532~~ 532			~~532~~ 532		~~174~~ 174	~~174~~ 174				
" " " " " 7	395	28	~~1467~~ ~~1357~~ 1357	~~974~~ 974		~~2441~~ 2331	~~376~~ 302	~~506~~ 337	~~882~~ 639				
			~~1107~~ 1107	~~940~~ 940		~~2047~~ 2047							
" " " " " 8	360		~~1357~~ 1357	~~937~~ 937		~~2294~~ 2294	~~550~~ 550	~~214~~ 214	~~764~~ 764				
			~~1357~~ 1357	~~900~~ 900		~~2257~~ 2257	~~351~~ 351	~~780~~ 780	~~1131~~ 1131				
" " " " " 9	119		~~571~~ 571			~~571~~ 571		~~190~~ 190	~~190~~ 190				
			~~545~~ 545			~~545~~ 545		~~198~~ 198	~~198~~ 198				
" " " " " 10	200		~~325~~ 325			~~325~~ 325		~~108~~ 108	~~108~~ 108				
			~~705~~ 705			~~705~~ 705		~~235~~ 235	~~235~~ 235				
" " " " " 13	80		~~334~~ 334			~~334~~ 334		~~111~~ 111	~~111~~ 111				
			~~352~~ 352			~~352~~ 352		~~54~~ 54	~~54~~ 54				
" " " " " 15	20		~~80~~ 80			~~80~~ 80		~~27~~ 27	~~27~~ 27				
			~~60~~ 60			~~60~~ 60		~~20~~ 20	~~20~~ 20				
" " " " " 16	400		~~1454~~ 1454			~~1454~~ 1454		~~485~~ 485	~~485~~ 485				
			~~1095~~ 1095			~~1095~~ 1095		~~365~~ 365	~~365~~ 365				
" " " " " 17	80		~~377~~ 377			~~377~~ 377		~~107~~ 107	~~107~~ 107				
			~~243~~ 243			~~243~~ 243		~~81~~ 81	~~81~~ 81				
" " " " " 18	347	64	~~1863~~ 1863	~~1584~~ 1584		~~3447~~ 3447	~~487~~ 487		~~487~~ 487				
			~~1493~~ 1493	~~1439~~ 1439		~~2932~~ 2932	~~567~~ 567	~~250~~ 250	~~817~~ 817				
" " " " " 19	339	53	~~2780~~ 2780	~~1975~~ 1975		~~4755~~ 4755	~~362~~ 362		~~362~~ 362				
			~~1641~~ 1641	~~1133~~ 1133		~~2774~~ 2774	~~860~~ 860	~~453~~ 453	~~1313~~ 1313				
" " " " " 20	280		~~1316~~ 1316	~~887~~ 887		~~2203~~ 2203			~~432~~ 432				
			~~1324~~ 1324	~~1055~~ 1055		~~2379~~ 2379	~~379~~ 379	~~176~~ 176	~~555~~ 555				
" " " " " 21	400		~~2007~~ 2007	~~513~~ 513		~~2520~~ 2520			~~513~~ 513				
			~~1584~~ 1584	~~512~~ 512		~~2096~~ 2096	~~150~~ 150	~~578~~ 578	~~728~~ 728				
" " " " " 22	160		~~534~~ 534	~~785~~ 785		~~1319~~ 1319			~~785~~ 785				
			~~711~~ 711	~~256~~ 256		~~967~~ 967	~~118~~ 118	~~86~~ 86	~~204~~ 204				
" " " " " 24	40		~~199~~ 199			~~199~~ 199			~~199~~ 199				
			~~184~~ 184			~~184~~ 184		~~66~~ 66	~~50~~ 50				
	3794	96	~~14482~~ 14882	5540		~~20017~~ 20423	~~2175~~ 2189	~~2962~~ 3159	5255 5348				

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Boy River, County of Cass, Minnesota, 1928

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

	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	3794	86	~~14992~~	5510		~~5021~~	~~3145~~	~~2447~~	~~5566~~				
" " " " " 25	160		~~14522~~ 1180 888	491 446		~~9422~~ 1671 1334	~~2187~~ 197 157	~~2169~~ 738 183	~~5548~~ 420 340				
" " " " " 27	200		1302 981	377 324		1941 1660	314 252	175 125	439 377				
" " " " " 28	238		1164	264		1716	298	275	433				
" " " " " 29	274	03	1514	1682		3197	598	775	1335				
" " " " " 30	151	94	1338 ~~1032~~ 580 438	17 11		2665 ~~1595~~ 597 447	~~1595~~	197	638 ~~535~~ 562 197				
" " " " " 31	160		767 777	8577		8544		144	144				
" " " " " 32	68		776 326			799 326		218 75	218 100				
" " " " " 33	310	73	1545	589		2134	770	358	1128				
" " " " " 34	240		1178 847	534 178		1712 1025	342 38	372 385	714 423				
" " " " " 35	240		1585 1585	786 786		1900 1569	379 196	798 178	1177 374				
" " " " " 36	449	13	1654 1245			1654 1245		550 415	550 415				
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	~~9797~~ 6391	13	~~24859~~ ~~24649~~ 37708	9545 10460		~~33990~~ 54154 48163	~~3357~~ 3701 4538	~~5669~~ 5266 6886	~~8844~~ ~~8907~~ 11364				

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

	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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