

ASSESSMENT & TAX LIST

Boy River

1939

# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

1939

County, Minn.

*Ernest E. Beckson* Assessor of the *Lawson of Bay River* County, Minn. *April 20,*

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1939, 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.

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

*J. Beckson* County Auditor.

## Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal property of persons residing therein, shall be assessed, except such as is by law exempt from taxation.

Sec. 1974. LISTED AND ASSESSED. Annually with reference to its value on May 1, and assessed on that day, shall be listed by or for the person owning it in the manner following:

1. The property of a person shall be listed as follows: (a) All real estate, including land, buildings, stock of joint stock or other companies or corporations (even the state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. The property of a partnership shall be listed as follows: (a) All real estate, including land, buildings, stock of joint stock or other companies or corporations (even the state), money loaned or invested, annuities, franchises, royalties, and other personal property.

3. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

4. The property of a partnership or corporation, by the agent or other thereof.

5. The property of a firm or company, by a partner or agent thereof.

6. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as near as possible.

7. Personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

8. Personal property of a partnership shall be listed and assessed in the county, town, or district where the business is carried on.

9. Personal property of a corporation shall be listed and assessed in the county, town, or district where the principal office is located.

10. Personal property of a partnership, corporation, or other person, shall be listed and assessed in the county, town, or district where the principal office is located.

11. Personal property of a partnership, corporation, or other person, shall be listed and assessed in the county, town, or district where the principal office is located.

12. Personal property of a partnership, corporation, or other person, shall be listed and assessed in the county, town, or district where the principal office is located.

13. Personal property of a partnership, corporation, or other person, shall be listed and assessed in the county, town, or district where the principal office is located.

14. Personal property of a partnership, corporation, or other person, shall be listed and assessed in the county, town, or district where the principal office is located.

15. Personal property of a partnership, corporation, or other person, shall be listed and assessed in the county, town, or district where the principal office is located.

Sec. 1975. Failure to obtain list. In case of failure to obtain list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1976. Failure to obtain list. In case of failure to obtain list of personal property, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1977. Failure to obtain list. In case of failure to obtain list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1978. Failure to obtain list. In case of failure to obtain list of personal property, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1979. Failure to obtain list. In case of failure to obtain list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1980. Failure to obtain list. In case of failure to obtain list of personal property, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1981. Failure to obtain list. In case of failure to obtain list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1982. Failure to obtain list. In case of failure to obtain list of personal property, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1983. Failure to obtain list. In case of failure to obtain list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1984. Failure to obtain list. In case of failure to obtain list of personal property, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1985. Failure to obtain list. In case of failure to obtain list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1986. Failure to obtain list. In case of failure to obtain list of personal property, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1987. Failure to obtain list. In case of failure to obtain list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1988. Failure to obtain list. In case of failure to obtain list of personal property, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1989. Failure to obtain list. In case of failure to obtain list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1990. Failure to obtain list. In case of failure to obtain list of personal property, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

Sec. 1991. Failure to obtain list. In case of failure to obtain list of real estate, the assessor shall be liable for the amount and value of such property, and assess the same at such value as he may determine.

*Bay River*

Section 1586. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and assessment lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and the acreage of each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The books and lists shall be prepared and printed in the county auditor's office 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 meetings 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 and for the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.





For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.  
**Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, Minn., for the Year 1939.**

FORM 344  
 Platted Property Assessed at 40 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3D.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range		Number of Acres of Land (Acres 100ths)	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3D	Assessed Value of Remainder at 33 1/2 per cent Class 3	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board

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 Bay River in said County, for the year 1939.  
 Witness my hand and official seal this 31 day of December, 1939.  
L. C. Peterson  
 County Auditor.  
 (SEAL)

**Office of County Treasurer, Cass County, Minnesota.**  
January 6 1941  
 To L. C. PETERSON, County Auditor:  
 Sir: I herewith return to you the Tax List for the Township of Bay River in said County, for the year 1939, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "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.  
H. J. McKeown  
 M. E. 771. County Treasurer.

**Treasurer's Office, Cass County, Minnesota.**  
 Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Bay River in said County for the year 1939, as specified above, and amounting to \$2,542.98 Twenty five hundred forty nine and 98/100 DOLLARS.  
H. J. McKeown  
 M. E. 771. County Treasurer.

**Auditor's Office, Cass County, Minnesota.**  
January 6 1941  
 I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Bay River in said County, for the year 1939, and that I have compared the said list with the statements received for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.  
L. C. Peterson  
 County Auditor.  
 (SEAL)

Assessor's Report

FORM 34

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,  
Levied in the Town of Boy River

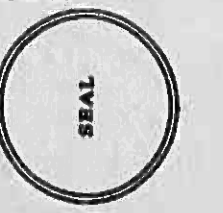
RATES AND TAXES

Cass County, State of Minnesota.

No. School District	VALUATION BY SCHOOL DISTRICTS	RATE OF STATE TAXES					RATE OF COUNTY TAXES										RATE OF TOWN, CITY OR VILLAGE TAXES						
		Value of Lands other than Town Lots including Structures	Value of Town and City Lots including Structures	Personal Property	Total Value of all Property Except Money and Credits	Total Rate of State Tax	St. Rev.	St. Sch'l	Tech. In. & Fund	Co. Rev.	Co. R. & B.	Co. Poor	Co. Bond Int.	Old Age Assist.	Total Rate of County Tax	Town Rev.	Town R. & B.	Town Diag.	Town State Loan	Town Bldg.	Fire Patrol	Total Rate of Town, City or Village Tax	
Un. 280	9953			970	10923	1.13	34	3.70	637	2218	1.69	19.11	16.31	487	3348	5.	15.	1.	89.	5.	5.	100	
							3.63																

RATE OF SCHOOL TAXES				TAXES LEVIED									
Local Mill	Special	Sch'l State Loan	Del.	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES				
Local Mill	Special	Sch'l State Loan	Del.	Local 1 Mill	Special	Def	Bldg	State Loan	Total School Tax	N D S	Rate	AMOUNTS	
1.15	5.	5.	5.	1997	14930	4976	5175	4976	31052			704	
1.31	5.	5.	5.	97	2912	485	504	485	4481			787	
												217	
												7367	
												2377	
												1643	
												24227	
												1846	
												20874	
												17073	
												16243	
												5462	
												16385	
												1092	
												97215	
												5462	
												5462	
												1097	
												17840	
												5461	
												5461	
												1679	
												84	
												TOTAL 254998	

Total No. Acres 633913  
 Total Levy, \$ 254998  
 Book Footings, \$ 254998  
 I, L. C. PETERSON, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the Town of Boy River in said County, year A. D. 1939.  
 Witness my hand and official seal this 31 day of December, A. D. 1939.  
 L. C. Peterson, County Auditor













Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

Adolph + John Peterson
U. S. of America
State of Minnesota

Adolph + John Peterson
U. S. of America

State of Minnesota (containing Robert Mahler)

NE 1/4 of NE 1/4
NW 1/4 of NE 1/4
SW 1/4 of NE 1/4
SE 1/4 of NE 1/4
NE 1/4 of NW 1/4
NW 1/4 of NW 1/4
SW 1/4 of NW 1/4
SE 1/4 of NW 1/4

NE 1/4 of SW 1/4 Lot 11
NW 1/4 of SW 1/4 " 12
SW 1/4 of SW 1/4
SE 1/4 of SW 1/4

NE 1/4 of SE 1/4 " 9
NW 1/4 of SE 1/4 " 10
SW 1/4 of SE 1/4
SE 1/4 of SE 1/4

4 H 3 2 7

32
39

48 50
52

171 50

yes
yes

yes
yes

SOLD FOR TAXES

43
53
39
41

62
74
93
78

231

9 82
9 63

14 16
21 23

52 74

2nd Half Paid NOV 12 1940 10268
1st Half Paid JUN 20 1940 6368
2nd Half Paid NOV 12 1940
1st Half Paid JUN 20 1940

868
867

2nd Half Paid NOV 12 1940 10268
1st Half Paid JUN 20 1940 6368
2nd Half Paid NOV 12 1940
1st Half Paid JUN 20 1940

1769
1770

52 74









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

FOR SALE BY CHAS. W. BROWN, BUREAU OF

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 Per Cent, Class #2; Remainder at 33 1/3 Per Cent, Class #3.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, and various settlement/penalty columns.





















Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SOLD FOR TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to Fire Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.























Assessment Roll and Tax List of Unplatted Real Property in the *Town* of *Bay River*  
Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Olga Agard Armstrong and Minnie Daley.

151 41

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty. Includes handwritten entries for districts 32, 37, 62, 66, and 199.

199

46.24





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

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot		Town or Range	Number of Acres of Land	Indicate Homesteaded	ASSESSOR'S VALUATION								SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				TOTAL GENERAL TAX	SPECIAL TAXES				PAID	WHEN PAID	Number of Receipt	March Settlement 1940	June Settlement 1940	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty						
			DESCRIPTION OF PROPERTY					STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery		Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B		Assessed Value of Remainder at 33 1/2 per cent Class 3			Total Assessed Value as Equalized by the Board of Review		Total Assessed Value as Equalized by the County Board			Total Assessed Value as Equalized by the Minnesota Commission		Ditch No.	Ditch No.												Ditch No.	Ditch No.	Ditch No.	Ditch No.		
			Acres	Mths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars		Dollars	Dollars																		Dollars	Dollars
Jacob Whitted		NE 1/4 of NE 1/4				33 1/2 x 27 1/2	40	No																																		
Frank Braden		NW 1/4 of NE 1/4 less 48 1/2 sq. ft.					36 98	No																																		
Barlow Realty Co		SW 1/4 of NE 1/4					40	Yes																																		
George Aldrich		SE 1/4 of NE 1/4					40	Yes																																		
Delmer Cornell		48 1/2 sq. rd. of NW 1/4 NE 1/4					3 02	Yes																																		
Herbert R. Menzel U.S. of America		NE 1/4 of NW 1/4					40	No																																		
" "		NW 1/4 of NW 1/4					40	No																																		
U.S. of America		SW 1/4 of NW 1/4 less 100 ft. Ry. way																																								
Herbert R. Menzel U.S. of America		SE 1/4 of NW 1/4					40	No																																		
" "																																										
State of Minnesota		NE 1/4 of SW 1/4 less 100 ft. Ry. way					30 73	No																																		
" "		NW 1/4 of SW 1/4 less 100 ft. Ry. way																																								
" "		SW 1/4 of SW 1/4																																								
" "	U.S. of America	SE 1/4 of SW 1/4 lying S. of Ry. way																																								
" "	U.S. of America	NE 1/4 of SW 1/4 - S. of Ry. way																																								
" "	U.S. of America	NE 1/4 of SE 1/4																																								
" "	" "	NW 1/4 of SE 1/4																																								
" "	" "	SW 1/4 of SE 1/4 less Ry. way																																								
" "	" "	SE 1/4 of SE 1/4																																								
State of Minnesota		SE 1/4 of SW 1/4 lying N.E. of Ry. way																																								
							31 07 3/4																																			

*Abstract 1370 #673  
Abstract 32-148 #674*

*10th Nov 1941  
30 98  
7th Nov 1941  
#6248*

*16th Dec 1941  
16 66  
9th Dec 1941  
#6248*

578

131 96 228

134 24







