

ASSESSMENT & TAX LIST
Boy River
1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1945

APR 18

County, Minn.

CASS

APR 18

Jim Robbins Assessor of the Town of *Bay River*

Bay River

According to the requirements of law, I herewith deliver to you the Assessment Books *(of the said*

Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the old numbered year, 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.

L. C. PETERSON

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1944)

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

WHEN LISTED AND ASSESSED

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

Sec. 273.22. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property, including all motor and other personal property in used, leased, or distributed, controlled by him as agent or attorney. ***

2. The property of a minor, child or insane person shall be listed by his parents, guardian, conservator, trustee or other person appointed by the court for the purpose.

3. The property of a decedent, until it shall be listed and assessed by the trustee or administrator of the estate of the decedent, shall be listed by a receiver, executor, or administrator whose assets are in the hands of such person.

4. The property of a body politic or corporate, by the proper agent or officer 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 merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, all personal property shall be listed and assessed in the county, or district, where it is located.

Sec. 273.27. Certain personal property: where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.28. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on. ***

Sec. 273.30. Firm property of non-resident. When the owner or lessee of a firm property, the same shall be listed and assessed in the county or district, where the firm is situated. Provided, that if the firm 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 firm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other machinery used in the raising, loading, or unloading of freight on the line 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.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, petroleum, oil or coal, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Motor vehicles. The personal property of electric light and power companies having a fixed plant in any city, village, or town, shall be listed and assessed where situated.

Sec. 273.35. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed plant in any city, village, or town, shall be listed and assessed where situated.

Sec. 273.36. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed plant in any city, village, or town, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.37. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed plant in any city, village, or town, shall be listed and assessed where situated.

Sec. 273.44. Classification of property. Subdivision 1, below, lists the classes of personal property which shall be listed and assessed for purposes of taxation as provided by this section.

Sec. 273.45. 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, it shall be determined by the county auditor. ***

Sec. 273.46. Assessor may enter dwellings, etc. Any officer or agent authorized to assess personal property may enter any house, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Sec. 273.47. 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 condition of imposing or reducing a tax, or in making any statement, oral or written, which is required or authorized by law to be made as a condition of imposing or reducing a tax, makes a statement which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.48. Assessor may enter dwellings, etc. Any officer or agent authorized to assess personal property may enter any house, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Sec. 273.49. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property, and assess the same at such amount, and shall advise the owner in writing of the amount so assessed.

Sec. 273.50. Assessor may enter dwellings, etc. Any officer or agent authorized to assess personal property may enter any house, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Sec. 273.51. 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 condition of imposing or reducing a tax, or in making any statement, oral or written, which is required or authorized by law to be made as a condition of imposing or reducing a tax, makes a statement which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.52. Classification of property. Subdivision 1, below, lists the classes of personal property which shall be listed and assessed for purposes of taxation as provided by this section.

Sec. 273.53. 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, it shall be determined by the county auditor. ***

Sec. 273.54. Assessor may enter dwellings, etc. Any officer or agent authorized to assess personal property may enter any house, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Sec. 273.55. 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 condition of imposing or reducing a tax, or in making any statement, oral or written, which is required or authorized by law to be made as a condition of imposing or reducing a tax, makes a statement which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.56. Assessor may enter dwellings, etc. Any officer or agent authorized to assess personal property may enter any house, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Sec. 273.57. 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 condition of imposing or reducing a tax, or in making any statement, oral or written, which is required or authorized by law to be made as a condition of imposing or reducing a tax, makes a statement which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.58. Assessor may enter dwellings, etc. Any officer or agent authorized to assess personal property may enter any house, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Sec. 273.59. 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 condition of imposing or reducing a tax, or in making any statement, oral or written, which is required or authorized by law to be made as a condition of imposing or reducing a tax, makes a statement which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.60. Assessor may enter dwellings, etc. Any officer or agent authorized to assess personal property may enter any house, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Sec. 273.61. 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 condition of imposing or reducing a tax, or in making any statement, oral or written, which is required or authorized by law to be made as a condition of imposing or reducing a tax, makes a statement which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.62. Assessor may enter dwellings, etc. Any officer or agent authorized to assess personal property may enter any house, building, or structure, and view the same and the property therein, for the purpose of assessing the same.

Bay River, Cass

Section 273.03. Minnesota Statutes 1941. Assessment: Mode. 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 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 assessment book. The assessors shall meet at the place and time of their meetings on a day to be fixed by the Commission of Taxation for the purpose of receiving instructions as to their duties, under the law, and shall receive the sum of four dollars per day for each day necessarily traveled in going from his home to and returning from the county seat, to be paid by the county treasury upon the warrant of the county auditor. The assessors shall meet at the place and time of their meetings on a day to be fixed by the Commission of Taxation for the purpose of receiving instructions as to their duties, under the law, and shall receive the sum of four dollars per day for each day necessarily traveled in going from his home to and returning from the county seat, to be paid by the county treasury upon the warrant of the county auditor.

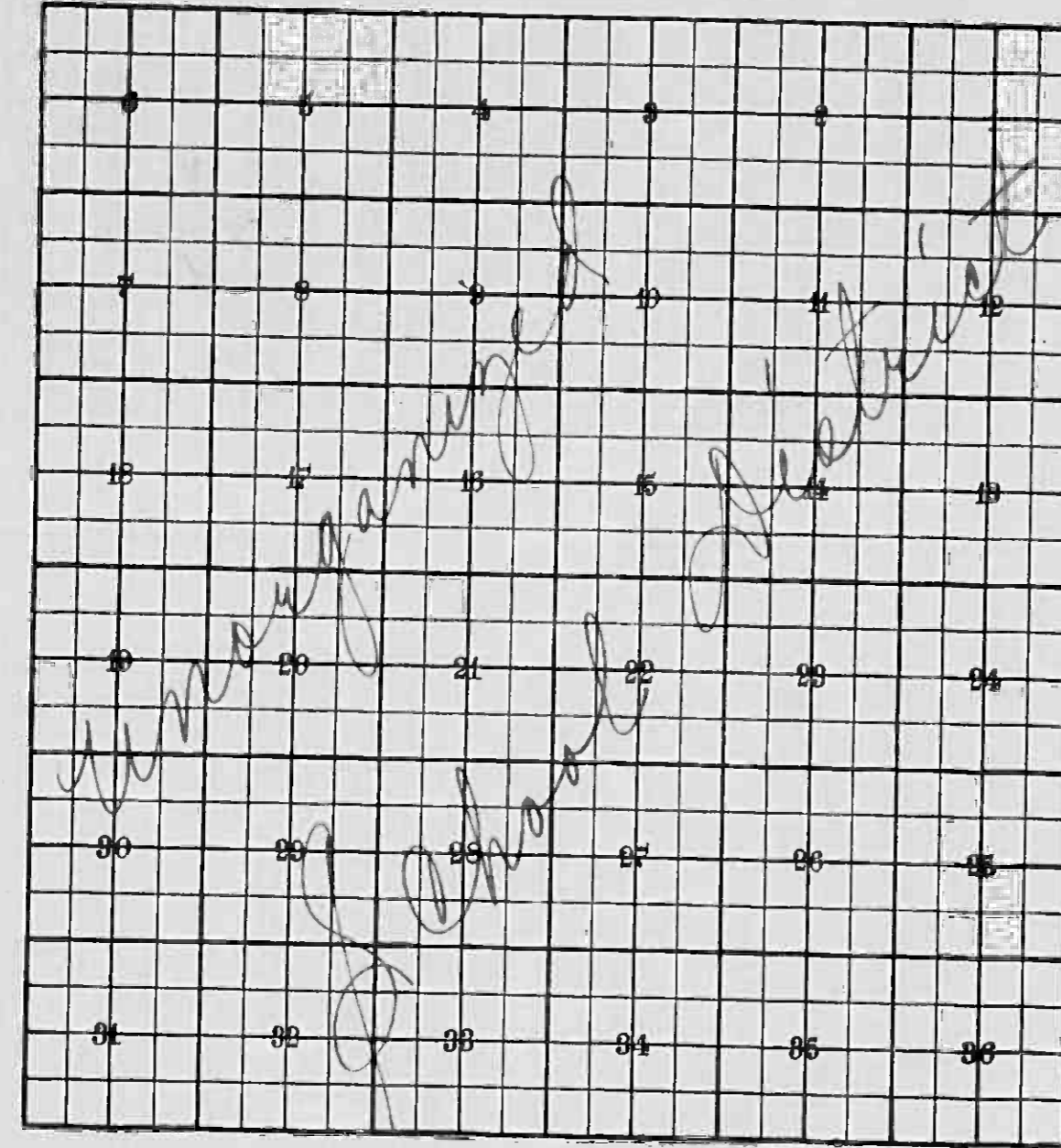
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For Convenience of Auditor in Showing Boundaries of School Districts

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



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the _____ of _____ in the _____ County of _____ for the Year Ending May 1, 1945.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of 1/4 Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/4 Mill Per Bushel		★ Total Tax		REMARKS
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note: ★ Assessors will not fill these Columns

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Boy River

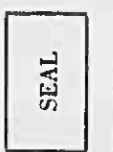
RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES							RATE OF TOWN TAXES							RATE OF SCHOOL TAXES								TAXES LEVIED															
	Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	Fire	Tel.	Total Rate of Town Tax	Local 1 Mill	Special	State Loan	Def.	C. O.	B. & I.	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def.	C. O.	B. & I.	Total School Taxes	FUNDS	Rate	Amounts							
Un			8867		2653	1.56	2.14	8.5	36.4	17.9	57.5				84.2	5	15	1	35	5	5		66	1	15		20	5	13	54	205.76	886	13293		17724	4431	11521	47855	State Revenue,									
																									1	30		20	5	13	69	220.76	265	7959		5306	1327	3449	18306	State School,								
			8867		2653																																											

Total Number of Acres 5206.41
 State of Minnesota, }
 COUNTY OF CASS }
 Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the town of Boy River, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1945

Total Levy \$ 245093
 L. C. Peterson
 day of November A. D. 1945
 L. C. Peterson County Auditor.



FUNDS	MARCH SETTLEMENT 1915	JUNE SETTLEMENT 1915	NOV. SETTLEMENT 1915	Amount Collected from Nov. 1914 to First Monday in Jan. 1915	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1915
State Revenue									
State School									
Teachers Insurance									
State Debt—Non-Homestead	1293	1309							
State Debt—Homestead	460	685							
County Revenue	6308	9400							
County Road and Bridge	2505	3733							
County Welfare	10729	15988							
County Bond and Interest	5276	7862							
Town Revenue	1474	2196							
Town Road and Bridge	4421	6588							
Town Drag	295	439							
Town State Loan	10316	15373							
Bridge	1474	2196							
Del.	1474	2196							
School Local 1 Mill	294	439							
School Special	7185	7092							
School State Loan									
Deficiency	5895	8785							
C.O.	1473	2196							
B.T.J.	3832	5710							
	6494	92187							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.T.J.	TOTALS
MARCH SETTLEMENT	Un.	294	7185		5895	1473	3832	18679
	Totals	294	7185		5895	1473	3832	18679
JUNE SETTLEMENT	Un.	439	7092		8785	2196	5710	24222
	Totals	439	7092		8785	2196	5710	24222
NOVEMBER SETTLEMENT								
	Totals							
NOVEMBER to JANUARY								
	Totals							
ADDITIONS								
	Totals							
REDUCTIONS								
	Totals							

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River
 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

IN WHOSE NAME ASSESSED		TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY		No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION					EQUALIZED VALUES			SOLD FOR TAXES.	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1946	June Settlement 1946	November Settlement 1946	Collections to First Monday in January 1947	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
Subdivision	Sec. 36, 37, 38	Town	Number of Acres of Land	True and Full Value of Land Structures and Improvements	STRUCTURES & IMPROVEMENTS			Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homestead up to \$1,000 at 30 per cent Class B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land 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 Department of Taxation	District No.		District Rate	District No.	District Rate	District No.				District Rate	District No.	District Rate	District No.	District Rate											
U. S. of America			1	Lat 1 less 3.5 acres NE 1/4 of NE 1/4		20																																	
			2	N.W. 1/4 of NE 1/4																																			
U. S. of America			3	SW 1/4 of NE 1/4																																			
U. S. of America			4	SE 1/4 of NE 1/4																																			
			5																																				
U. S. of America			6	NE 1/4 of NW 1/4																																			
U. S. of America			7	NW 1/4 of NW 1/4																																			
U. S. of America			8	SW 1/4 of NW 1/4																																			
Shewlin Land Co.	Edward L. Baker		9	SE 1/4 of NW 1/4									Abate #2758			40				824	26																		
			10																																				
U. S. of America			11	NE 1/4 of SW 1/4									Abate #2758			40				824	26																		
U. S. of America			12	NW 1/4 of SW 1/4																																			
U. S. of America			13	SW 1/4 of SW 1/4																																			
U. S. of America			14	SE 1/4 of SW 1/4																																			
			15																																				
U. S. of America			16	NE 1/4 of SE 1/4																																			
U. S. of America			17	NW 1/4 of SE 1/4																																			
U. S. of America			18	SW 1/4 of SE 1/4																																			
U. S. of America			19	SE 1/4 of SE 1/4																																			
			20																																				

17 00

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

Main assessment 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 DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

U. S. of America
Albert Wall

U. S. of America
U. S. of America
U. S. of America
U. S. of America

Albert Wall
U. S. of America
U. S. of America
U. S. of America

H 61 12 56

PAID IN FULL JUL 5 1946 8346 1256

H 32 6 58

PAID IN FULL JUL 5 1946 8346 658

H 93 19 14

1914

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

U. S. of America
Edward Wolske Robert E. Wolske
U. S. of America
John Ambrust State of Minnesota
Chas. Ambrust State of Minnesota
Chas. Ambrust State of Minnesota
U. S. of America
U. S. of America
State of Minnesota
U. S. of America
U. S. of America

SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES

1
2 H 43 884
3
4
5
6 H 69 1420
7
8
9 H 43 884
10
11 H 59 1214
12
13
14 H 43 884
15
16
17
18
19
20 H 257 5286

PAID
WHEN PAID
Number of Receipt
March Settlement 1946
June Settlement 1946
Penalty
November Settlement 1946
Collections to First Monday in January 1947
Delinquent on First Monday in January 1947
Total Delinquent Tax and Penalty

884 done
1214 done
884 done

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

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

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.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes entries for Alfred Rask Winfield R. Nelson and C.A. Ruhl.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for payments and taxes.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River of Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

U. S. of America
U. S. of America
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota
U. S. of America
U. S. of America
U. S. of America
State of Minnesota
State of Minnesota
State of Minnesota
State of Minnesota

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

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19
20

H 43
H 59
H 102
884
1214
2078

884
1214
2098

892 7928
1214 7935

lands to Glenn Bennett
" " " "

Assessment Roll and Tax List of Unplatted Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax and settlement columns.

State of Minnesota
C. A. Ruehl
State of Minnesota
State of Minnesota
U. S. of America
State of Minnesota
State of Minnesota
U. S. of America
U. S. of America
State of Minnesota
State of Minnesota
U. S. of America
U. S. of America
State of Minnesota
State of Minnesota

SOLD FOR TAXES

764

764

764

36

740 24

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945. 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 1; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION (Structures & Improvements, True and Full Value of Land), EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, RATE AND TAX LESS HOMESTEAD EXEMPTION, STATE TAX ON NON-HOMESTEAD, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, Settlement (March, June, November 1946), Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

State of Minnesota
U. S. of America
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Vernon Ringstrom
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PAID IN FULL JUN. 60946 6700

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72

14 82 48

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, RATES AND TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

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 3; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Inga Skotteland, Earnest Schermann, Amanda M. Peterson, Chas. A. Parker, and P. H. Peterson.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for property #43, #67, #72, #177, #184, #631, #72, #703.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS LOCALIZED BY DEPARTMENT OF TAXATION, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

U. S. of America
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State of Minnesota
State of Minnesota
U. S. of America
U. S. of America
U. S. of America
State of Minnesota
D. A. Anderson Oscar C. Johnson
U. S. of America
U. S. of America
D. A. Anderson Oscar C. Johnson
U. S. of America
Fred C. Toffler
U. S. of America

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
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160
72
149
H 43
H 56
H 74
271
320

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11 PAID IN FULL OCT 23 1946
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14 PAID IN FULL OCT 23 1946
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17 PAID IN FULL MAR 11 1946
18 PAID IN FULL MAR 11 1946
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Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

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 4B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY			No. School District	In- clude Homestead Yes or No	ASSESSOR'S VALUATION					EQUALIZED VALUES					SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				TOTAL GENERAL TAX	SPECIAL TAXES								REMARKS					
		SUBDIVISION	Sec. or Lot	Town or Range			Number of Acres of Land	True and Full Value of Land	STRUCTURES & IMPROVEMENTS	True and Full Value of Land	Assessed Value of Homesteads	Assessed Value of Remainder	Total Assessed Value of Land	Total Assessed Value as Equalized	Total Assessed Value as Equalized by the Board	Total Assessed Value as Equalized by the Department of Taxation		District No.	District Rate	District No.	District Rate		Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collectors to First Monday in January 1947		Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty		
U. S. of America		1	NE 1/4 of NE 1/4																																	
U. S. of America		2	NW 1/4 of NE 1/4																																	
U. S. of America		3	SW 1/4 of NE 1/4																																	
U. S. of America		4	SE 1/4 of NE 1/4																																	
		5																																		
Ray + Rose E. Robbins		6	NE 1/4 of NW 1/4																																	
" "		7	NW 1/4 of NW 1/4																																	
Ray Robbins		8	SW 1/4 of NW 1/4																																	
Charles B. Robbins		9	SE 1/4 of NW 1/4																																	
U. S. of America		11	NE 1/4 of SW 1/4																																	
U. S. of America		12	NW 1/4 of SW 1/4																																	
U. S. of America		13	SW 1/4 of SW 1/4																																	
U. S. of America		14	SE 1/4 of SW 1/4																																	
		15																																		
Geo. Godfrey		16	NE 1/4 of SE 1/4																																	
" "		17	NW 1/4 of SE 1/4																																	
" "		18	SW 1/4 of SE 1/4																																	
" "		19	SE 1/4 of SE 1/4																																	
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SOLD FOR TAXES
 SOLD FOR TAXES
 SOLD FOR TAXES
 SOLD FOR TAXES

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 7 H 107 22 02 70
 8 H 119 24 48
 9 H 43 8 84
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 16 H 43 8 84
 17 H 43 8 84
 18 H 43 8 84
 19 H 77 15 84
 20 H 368 179 547 112 52 118
 113 70

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 884 8972
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Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

Main 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 DEPARTMENT OF TAXATION, and TAXES. Includes handwritten entries for names like 'U.S. of America', 'Gene J. Ospeahl', 'Olaf Johnson', and 'Carl G. Peterson'.

Handwritten notes in the left margin, including names like 'Gene J. Ospeahl', 'Olaf Johnson', and 'Carl G. Peterson', and the phrase 'SOLD FOR TAXES'.

Handwritten tax payment records on the right side, including dates like 'MAY 2 1946' and 'AUG 1 2 1946', and amounts like '308', '2674', and '10314'.

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

Cass County, Minnesota, for Taxes for the Year 1945.

Main 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 DEPARTMENT OF TAXATION, and TAXES. Includes handwritten entries for various property owners like Joseph + Gertrude C. Robinson, P. L. Spatzgen, Alice H. Bonick, etc.

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.

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

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten tax amounts and settlement dates.

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 1945.

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 DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax columns (TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, etc.).

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Carl G. Peterson
Walker & Abely
U. S. of America

Elmer O. Huset + Olaf Johnson
R. E. Martinson

Elmer O. Huset + Olaf Johnson

U. S. of America

U. S. of America

U. S. of America

U. S. of America

U. S. of America

U. S. of America

U. S. of America

U. S. of America

U. S. of America

U. S. of America

U. S. of America

240

H 302
146
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7160 96

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906 997

1st Half Paid JUL 23 1946 9697
2nd Half Paid OCT 28 1946 11365
PAID IN FULL FEB 28 1946 2608 2366
1st Half Paid JUL 23 1946 9698
2nd Half Paid OCT 28 1946 11366

PAID IN FULL MAY 28 1946 6290

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

U. S. of America
Van & Olive A. Weyer
J.C. Brooks

U. S. of America
W.H. + Evelyn Barlow

U. S. of America

PAID FOR TAXES

Handwritten calculations: 119, 86, 205, 4218, 56, 4274

