

ASSESSMENT & TAX LIST

Boy River

1947

DIRECTIONS TO ASSESSOR

CASS

County, APR 15

1947.

Jim Robbins Assessor of the Town of Cass, Iowa

According to the requirements of law, I herewith deliver to you the Assessment Books for the said town of Cass, Iowa, for the year 1947.

containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1946, 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 odd-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 to this book.

County Auditor.

OFFICE OF COUNTY AUDITOR,

DIRECTIONS TO ASSESSOR

CASS

County, APR 15

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

County Auditor.

OFFICE OF COUNTY AUDITOR,

EXTRACTS FROM LAWS RELATING TO THE LISTING OF PERSONAL PROPERTY.

(Section Numbers Refer to Minnesota Statutes 1945)

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 within the time specified in this act, and it shall be listed on the date specified, as follows: \*\*\*

Sec. 273.02. Real Estate. All real estate owned by a person shall be listed on the first day of May next following the expiration of the term of office of the assessor...

Sec. 273.03. Personal Property. Personal property shall be listed on the first day of May next following the expiration of the term of office of the assessor...

Sec. 273.04. Real Estate. Real estate owned by a person shall be listed on the first day of May next following the expiration of the term of office of the assessor...

Sec. 273.05. Personal Property. Personal property shall be listed on the first day of May next following the expiration of the term of office of the assessor...

Sec. 273.06. Real Estate. Real estate owned by a person shall be listed on the first day of May next following the expiration of the term of office of the assessor...

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Sec. 273.02. Real Estate. All real estate owned by a person shall be listed on the first day of May next following the expiration of the term of office of the assessor...

Sec. 273.03. Personal Property. Personal property shall be listed on the first day of May next following the expiration of the term of office of the assessor...

Sec. 273.04. Real Estate. Real estate owned by a person shall be listed on the first day of May next following the expiration of the term of office of the assessor...

Sec. 273.05. Personal Property. Personal property shall be listed on the first day of May next following the expiration of the term of office of the assessor...

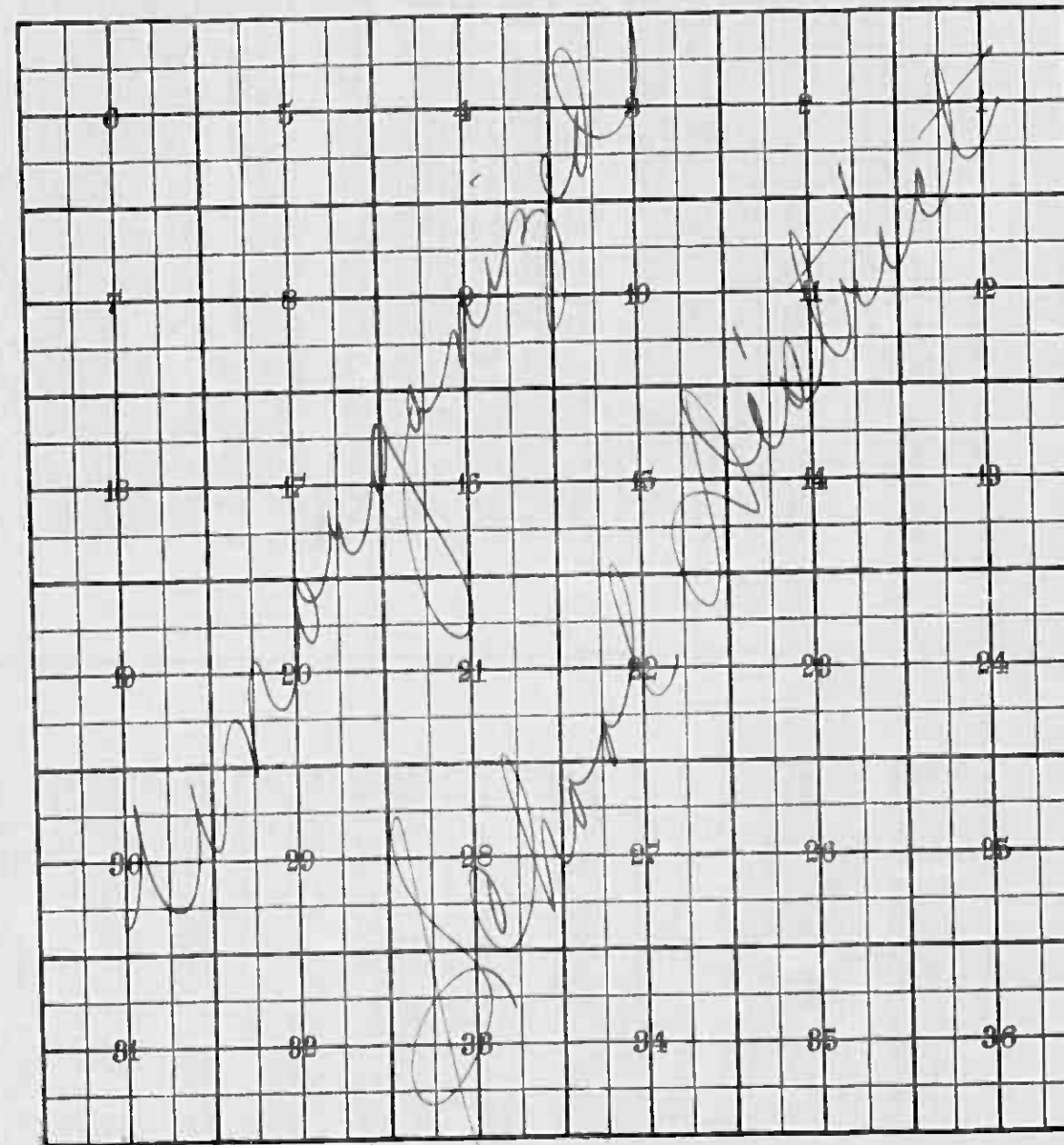
Sec. 273.06. Real Estate. Real estate owned by a person shall be listed on the first day of May next following the expiration of the term of office of the assessor...

INDEX TO SECTIONS

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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, 1947.

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

Assessment of

Form 316 WILLIS O'NEIL COMPANY, MINNEAPOLIS

NAME OF OWNER

1  
2  
3  
4  
5  
6  
7  
8

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 5th day) of January, A. D. 1948, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Boy River in said County for the year A. D. 1947, as specified above and amounting to          Dollars.  
*Paul A. Jewell*  
County Treasurer.

Auditor's Office, Cass County, Minnesota

I,          Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the          of          for the year 1947.  
WITNESS my hand and official seal, the          day of          1948.  
         County Auditor.

JAN - 3 1949 194

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:  
Sir: Herewith return to you the Tax List for the Town of Boy River in said County for the year 1947, 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 "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipts given in discharge of said taxes, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.  
Yours respectfully,  
*Paul A. Jewell*  
County Treasurer.

Auditor's Office, Cass County, Minnesota

194  
Whereby certify that on the first Monday in January 1949, I received of          County Treasurer, the Tax List of the          of          in said County for the year 1947; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.  
         County Auditor.

Assessment of

Form 335 - 1947

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,  
LEVIED IN THE Township of Boy River OF County of Cass, STATE OF MINNESOTA

RATES AND TAXES  
COUNTY OF CASS, STATE OF MINNESOTA

279.76  
410.7  
333.53

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES									
	Dollars	Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Tchr. Ins.	State Debt	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			
1	Un		7613		2487					302	22	7.2	48	18	95.2	5	15	1	3864	5	5	6664			
2																									
3			Rural 7613	Urban	P. P. 2487					Total 10100															
4		Real Estate P. Prop.	4668																						
5			2945																						
6			2487																						
7			10,100																						
8																									

RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES														
Local 1 Mill	Special	State Loan	Transp.	C.O.	Total Rate of School Tax	FUNDS	Rate	Amounts											
1	15	15	18	5	27.1	State Revenue													
1	30	15	18	5	27.1	State School													
						Teachers Insurance													
						State Debt—Non-Homestead		22 16											
						State Debt—Homestead		30 50											
						County Revenue		222 26											
						County Road and Bridge		72 22											
						County Welfare		484 99											
						Bonds and Interest		181 85											
						Town Revenue		50 53											
						Town Road and Bridge		151 59											
						Town Drag		10 10											
						Town State Loan		36 000											
						Fire Telephone		50 53											
						School Local 1 Mill		10 09											
						School Special		188 81											
						School State Loan		151 50											
						Transp.		18 18											
						C.O.		50 49											
						B+L		273 71											

Total Number of Acres  
Total Levy, \$2380.54

I, L. L. 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 Township of Boy River, in said County, the several rates of Taxation and Totals of the several Tax Fields levied thereon for the year A. D. 1947.

Witness my hand and official seal, this 6 day of Dec A. D. 1947.

SEAL

2380.54  
Real Estate P. Prop.  
1761.68  
618.86  
2380.54





































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



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

Cass County, Minnesota, for Taxes for the Year 1947.

Write in name of property owner in right hand margin

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

Write in name of property owner in right hand margin

U. S. of America  
Olga A. Gard  
State of Minnesota  
State of Minnesota  
State of Minnesota  
Alfred Anderson

Amount due \$17.75

No taxes for 1947

Paid RR 20008





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

Cass County, Minnesota, for Taxes for the Year 1947.

Table with columns for Property Description, Valuations (True and Full, Assessed), Taxes (School Districts, State, Special, Total), and Payment/Remarks. Includes entries for U.S. of America, Harold Ringstrom, George L. Spafford, and Oscar C. Johnson.







Assessment Roll and Tax List of Real Property in the

Town of Boy River

Form 4 CD

DESCRIPTION OF PROPERTY

TRUE AND FULL VALUATIONS

ASSESSED VALUATIONS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. of Lot	Town or Block	R&B	Number of Acres of Land	No. School District	Indicate Homestead or No.	Indicate Agricultural or No.	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE					
										LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review			
														Dollars	Dollars	Dollars	Dollars					Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%
U. S. of America		1 NE 1/4 of NE 1/4				25 143 27																		
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																						
Ray + Rose E. Robbins		6 NE 1/4 of NW 1/4				70																		
"		7 NW 1/4 of NW 1/4				40																		
Ray Robbins		8 SW 1/4 of NW 1/4				40																		
Charles B. Robbins	Ray Robbins	9 SE 1/4 of NW 1/4				40																		
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																						
Geo. Godfrey	Wm. J. & Mabel Q. Van Campen	16 NE 1/4 of SE 1/4				40																		
		17 NW 1/4 of SE 1/4				40																		
		18 SW 1/4 of SE 1/4				40																		
		19 SE 1/4 of SE 1/4				40																		
						320																		

Cass County, Minnesota, for Taxes for the Year 1947.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipts	March Settlement 1948	June Settlement 1948	Penalty 1948	November Settlement 1948	Penalty 1948	Collections to First Monday in January 1949	Penalty 1949	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS	
	District No.	Rate	District No.	Rate	District No.	Rate																		
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																		

1st Half Paid AUG - 2 1948 JUL 14 1948  
 2nd Half Paid AUG - 2 1948 JUL 14 1948  
 1st Half Paid AUG - 2 1948 JUL 14 1948  
 1st Half Paid JUL 14 1948  
 10321 1873

368 405  
 414 455  
 3148 3463  
 522 407

8228 8228







Assessment Roll and Tax List of Real Property in the

Town of Boy River

Cass County, Minnesota, for Taxes for the Year 1947.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS						SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty 1948	November Settlement 1948	Penalty 1948	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS															
		SURDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	R U R A L		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE	District		District																Tax including State Homestead	State Tax on Non-Homestead	PAID	WHEN PAID	March Settlement 1948	June Settlement 1948	Penalty 1948	November Settlement 1948	Penalty 1948	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS	
											Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%						Homestead	Over \$4,000	District No.																														District No.
Harry Crane	S.F. Hilma Nelson	1	NE 1/4 of NE 1/4	28	143.27	40	40	40																																												
Oliver M. Parker		2	NW 1/4 of NE 1/4			40	40	40																																												
		3	SW 1/4 of NE 1/4			40	40	40																																												
U. S. of America		4	SE 1/4 of NE 1/4																																																	
		5																																																		
Oliver M. Parker		6	NE 1/4 of NW 1/4			40	40	40																																												
Joseph & Gertrude C. Robinson		7	NW 1/4 of NW 1/4 less 2 ac. Cemetery			38	38	38																																												
U. S. of America		8	SW 1/4 of NW 1/4																																																	
U. S. of America		9	SE 1/4 of NW 1/4																																																	
U. S. of America		10																																																		
U. S. of America		11	NE 1/4 of SW 1/4																																																	
State of Minnesota		12	NW 1/4 of SW 1/4																																																	
State of Minnesota		13	SW 1/4 of SW 1/4																																																	
U. S. of America		14	SE 1/4 of SW 1/4																																																	
U. S. of America		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																																																		

198

424

9744

9918

9742

177

Table with columns for property description, valuations, taxes, and payment status. Includes handwritten entries for owners like Joseph + Gertrude C. Robinson, P. L. Spatzgen, Alice H. Bonicks, etc. Includes handwritten notes and calculations.



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

Form 4-CD-11-1947, RAY COMPANY, MINNEAPOLIS

Cass County, Minnesota, for Taxes for the Year 1947.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homesteaded Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS							SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty 1948	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS												
		Subdivision	Sec. or Lot	Town or Block	Rtg.			Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE		Total Assessed Value as Equalized by the Board of Review	Final Equalized Value	District No.	Rate	District No.	Rate																	District No.	Rate	District No.	Rate	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
													Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead																																					
State of Minnesota		1																																																			
U. S. of America		2																																																			
		3																																																			
		4																																																			
U. S. of America		6																																																			
State of Minnesota		7																																																			
U. S. of America		8																																																			
U. S. of America		9																																																			
		11																																																			
<i>Edwin D. Myers</i>		12																																																			
<i>Edwin D. Myers</i>		14																																																			
<i>Edwin D. Myers</i>		17																																																			
"		18																																																			
		19																																																			
		20																																																			
		160																																																			

11 *H* 16 3 68 3 68 PAID IN FULL FEB 27 1948 21 61 3 48

14 *H* 94 21 60 21 60 PAID IN FULL FEB 27 1948 21 61 21 60

17 *H* 24 5 52 5 52 PAID IN FULL FEB 27 1948

18 *H* 16 3 68 3 68 PAID IN FULL FEB 27 1948 } 21 61 9 20

*H* 150 34 48 34 48

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

Form 4 C13 HALL-DAVIS COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Head-ten or No.	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE
		SUBDIVISION	Sec. or Lot	Town or Block	Rnt.				Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		
						Acres	100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		1	NE 1/4 of NE 1/4			32	143	27										
U. S. of America		2	NW 1/4 of NE 1/4															
U. S. of America		3	<del>SW 1/4 of NE 1/4</del> Lot 3															
	August C. Joffle	4	SE 1/4 of NE 1/4															
		5	SE 1/4 of NE 1/4 - NE 1/4 of Ry Rt Wg					4										
State of Minnesota		6	NE 1/4 of NW 1/4															
		7	NW 1/4 of NW 1/4 Lot 1															
		8	SW 1/4 of NW 1/4															
		9	SE 1/4 of NW 1/4															
		10																
	Carl G. Gunderson et al of Minn	11	NE 1/4 of SW 1/4 Lot 7					24										
State of Minnesota		12	NW 1/4 of SW 1/4					40										
State of Minnesota		13	SW 1/4 of SW 1/4															
		14	SE 1/4 of SW 1/4 " 6															
		15																
State of Minnesota		16	NE 1/4 of SE 1/4	" 4														
		17	NW 1/4 of SE 1/4															
State of Minnesota		18	SW 1/4 of SE 1/4	" 5														
		19	SE 1/4 of SE 1/4															
		20																

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Cass County, Minnesota, for Taxes for the Year 1947.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	

56

1288

24

1312

Assessment Roll and Tax List of Real Property in the

Town of Boy River

Cass County, Minnesota, for Taxes for the Year 1947.

FORM 4 CD

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE Dollars	
										LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE		Total Assessed Value as Equalized by the Board of Review
														Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
R. E. + Muriel L. Martinson		1 NE 1/4 of NE 1/4				33 143 27 40		Un													
Frank Brabeck		2 NW 1/4 of NE 1/4 less 484 sq. rds.				36 98															
W. H. Barstow		3 SW 1/4 of NE 1/4				40															
Wilford Barstow		4 SE 1/4 of NE 1/4				40															
Anna + John Whipple	Russell Martinson	5 N. 22 rds. of E. 22 rds. of NW 1/4 of NE 1/4				3 02															
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 less 800 Rt Wy																			
U. S. of America		9 SE 1/4 of NW 1/4																			
		10																			
U. S. of America		11 NE 1/4 of SW 1/4																			
State of Minnesota		12 NW 1/4 of SW 1/4 less Ry Rt Wy																			
State of Minnesota		13 SW 1/4 of SW 1/4																			
U. S. of America		14 SE 1/4 of SW 1/4 lying S. of Ry Rt Wy																			
		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 less Ry Rt Wy																			
U. S. of America		19 SE 1/4 of SE 1/4																			
State of Minnesota		20 SE 1/4 of SW 1/4 lying NE of 800 Rt Wy																			

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
	18					4 14			4 14		PAID IN FULL JAN 23 1948	422	414										
	28					6 44			6 56		2nd Half Paid OCT 27 1948	12361		328									
	18					4 14			4 14		1st Half Paid JUN 3 1948	6830											
	131					30 10			30 10		PAID IN FULL JUN 3 1948	6822		3424									
	14					3 22	06		3 28		PAID IN FULL JAN 23 1948	422	328										



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

Cass County, Minnesota, for Taxes for the Year 1947.

IN WHOSE NAME ASSESSED TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						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																										
						LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	R U R A L		A L L O T H E R					MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	District No.	District Rate	District No.														District Rate	District No.	District Rate	Tax including State Homestead	State Tax on Non-Homestead	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						
										Over \$4,000 Homestead 20%	Over \$4,000 and Non-Homestead 33 1/2 %	Over \$4,000 Homestead 25%	Over \$4,000 and Non-Homestead 40%	Over \$4,000 and Non-Homestead 33 1/2 %																																										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
										Dollars	Dollars	Dollars	Dollars	Dollars																																										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
U. S. of America		1 NE 1/4 of NE 1/4	35 143 27									1																																																	
Vern E. + Olive A. Weyer		2 NW 1/4 of NE 1/4	40																																		3102 3412																								
U. S. of America		3 SW 1/4 of NE 1/4																																																											
U. S. of America		4 SE 1/4 of NE 1/4																																																											
U. H. + Evelyn Barlow		6 NE 1/4 of NW 1/4	40																																																										
U. S. of America		7 NW 1/4 of NW 1/4																																																											
U. S. of America		8 SW 1/4 of NW 1/4																																																											
U. S. of America		9 SE 1/4 of NW 1/4																																																											
U. S. of America		11 NE 1/4 of SW 1/4																																																											
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U. S. of America		19 SE 1/4 of SE 1/4																																																											
		20																																																											

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