ASSESSMENT & TAX LIST

Boy River

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 20, 1939

Ernest E. Burlison 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 Lion *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.*

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

J. Chapman

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, * * * 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. 1999. 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 money, credits, bonds, shares of stock of joint stock or other companies or corporations (when the law of the state or country where such company or corporation has its 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 disposed of by him as the agent or attorney, or on account of any other person, or as guardian or trustee, 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, shall be listed by 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. 2002. 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 the boundaries of an Indian reservation, shall be listed and assessed and listed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county and 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 from 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 such farm is located, if the owner of such 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, musical instruments, sewing machines, washing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, shall be exempt from assessment; the residence of the family residence, shall be listed and assessed in the district where the house is usually kept.

Sec. 2030. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company when not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed in the town or district where such property is situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2112. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages, and of any city 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. 206, Laws 1925. Personal property of electric light and power companies in cities and villages. Personal property of any city of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota tax commission in the county where situated.

Sec. 2013. Estate of decedents. The personal property of the estate of a deceased person shall be listed and assessed in the place of living 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 in the place of living 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 list the same in the place 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 that such property will be held for sale or use for 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, it shall be listed in the place where it may 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 herein.

Sec. 2022. 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 property required by law to be listed by him for taxation; and he shall also make separate statements in the 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, or assignee, or in any other fiduciary capacity, or for any other person; he 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. 2029. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for taxation, or any officer, agent, stockholder, or employee of any person 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 disclosure under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2032. 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 and value; and he shall make a memorandum of the proceeding, 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 discharge of his duties, enter any dwelling, store, house, building, or curtilage, and view the same and the property therein.

Sec. 1998. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law, shall knowingly make a false or misleading any fact 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.

Sec. 1993. Classification of Property. All real and personal property, except as general property tax and net earnings or any gross earnings or other tax in lieu thereof, shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the value fixed by this act; if mined, it shall be assessed at no more than the ore shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and four (4) as the same may be used or not used for any purpose. If the exact value of iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. Household goods, furniture, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided for class three "a" (3a), stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturing machinery, implements, tools, dies, and all other tools and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided for class three "a" (3a) and class three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the full and true value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all horses, mules and asses used exclusively on farms in connection with agricultural tools, implements and machinery used for and in any agricultural pursuit, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

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 full and true value thereof: Provided, if the true and full value be in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for 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 be subject to and be taxed for the purpose of raising funds for the discharge of any bonded indebtedness or obligation 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 purpose of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof: Provided, if the true and full value be in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for class three (3) hereof: Provided, further, that the first $4,000.00 full and true value of each tract of platted 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 be subject to and be taxed for the purpose of raising funds for the discharge of any bonded indebtedness or obligation incurred prior to and existing at the time of the passage of this act.

For the purpose of determining criteria of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, the value of class four (4) shall be valued and assessed at forty (40) per cent of the true and full value thereof.

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 1585, 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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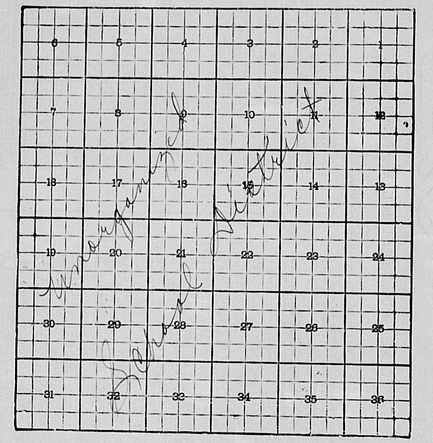
For Convenience of Auditor in Showing Boundaries of School Districts

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



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1939.

FORM 1 MILLS-GAYS COMPANY, MINNEAPOLIS

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 Original Stand? Not more than 11 feet apart each way	Have the Trees been kept in that condition by replacing 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 ..... *1939.*

..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1939.

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

Note ★ Assessors will not fill these Columns.

List of Lands in the Town of Boy River, County of Cass, Minn., for the Year 1939, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 354 Miller-Davis Company, Minneapolis, M. T. C.—Form No. 67

LANDS BECOMING HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land	
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres	Hdths
Delmage Cornell	wy	SW¼ & SW¼	27	143	27	40	

LANDS CEASING TO BE HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land	
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres	Hdths

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 ....., County of ....., Minn., for the Year 1939.

FORM 3½ WALLER-BATES COMPANY, MINNEAPOLIS

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 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homested	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% Class 3B 25% Class 3C (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (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)

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)

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* $2042.98 *Twenty four hundred forty nine & 98/100* DOLLARS

W. T. McKeown
M. E. M.
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 6 *19* 41

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 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
M. E. M.
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January 6 *19* 41.

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 receipted 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 Ret

FORM 3½ DALEY-DUTTON COMPANY, MINNEAPOLIS

NAME OF OWNER

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 Including Money and Credits (Dollars)	RATE OF STATE TAXES: State Rev. (Mills)	State Sch'l (Mills)	Tuba Int. & Sin. Fund (Mills)	Total Rate of State Tax (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)	(Mills)	Total Rate of County Tax (Mills)	RATE OF TOWN, CITY OR VILLAGE TAXES: Town Rev. (Mills)	Town R.&B. (Mills)	1 Mill Dog. (Mills)	Town State Loan (Mills)	Town Bldg. (Mills)	Fire Patrol (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town, City or Village Tax (Mills)
Un	280		9953		970	10923	10	1.73	.34	3.10 / 3.63	22.18	16.19	4.11	1.63	1.48				73.48	5.	15.	1.	89.		5.	5.			120.

Debt

2nd

Debt

Debt

Debt

Assessor's Ret

FORM 34 DALLES-DUTTS COMPANY, MINNEAPOLIS

NAME OF OWNER

Collection of Taxes of 1939, Town of Bay River, Cass County, Minnesota.

FUNDS	March Settlement 1940	June Settlement 1940	Nov. Settlement 19....	Am't Collected from Nov. 19 ... to First Monday in Jan. 19..	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	188	440							
State Special	330	433							
Teachers Ins. and Ret. Fund									
County Revenue	1148	2686							
County Road and Bridge	87	204							
County Poor	989	2315							
County Bond and Interest	809	1893							
County Old Age Assistance	770	1801							
Town Revenue	259	606							
Town Road and Bridge	776	1817							
Town 1 Mill Dragging	52	121							
Town State Loan	4604	10779							
Town ~~Building~~ phone	259	606							
Town Fire Patrol	259	606							
School Local 1 Mill	52	121							
School Special	1552	2022							
State Loan School	259	606							
School Deficiency	259	606							
School Building	269	630							
Money and Credits		84							
TOTALS	12924	28376							

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. 107	52	1552	259	2391	121	2022	606	2983									
" " "	BL-269		NL-259		BL-630		NL-606										
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS	321	1554	518	2391	751	2022	1212	3983									

Form 4 CD

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

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

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: 100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 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 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		Lot 1 less 35 acres																		
		1 ~~NE ¼ of NE ¼~~		1	43	27			Un.											
"		2 NW ¼ of NE ¼																		
"		3 S W ¼ of NE ¼																		
"		4 S E ¼ of NE ¼																		
		5																		
"		6 N E ¼ of NW ¼																		
"		7 NW ¼ of NW ¼																		
"		8 S W ¼ of NW ¼																		
Shevlin Land Co		9 S E ¼ of NW ¼				40			No											SOLD FOR TAXES
		10																		
"		11 NE ¼ of S W ¼				40			No											SOLD FOR TAXES
U. S. of America		12 NW ¼ of S W ¼																		
"		13 S W ¼ of S W ¼																		
"		14 S E ¼ of S W ¼																		
		15																		
"		16 NE ¼ of S E ¼																		
"		17 NW ¼ of S E ¼																		
"		18 S W ¼ of S E ¼																		
"		19 S E ¼ of S E ¼																		
		20																		
						80														

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 22.3 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 6.3 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
72					16 44	46						16 90																
72					16 44	46						16 90																
144					32 88	92						33 80																

Form 4 CD

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

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	100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead 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 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~~	Lot 1	2	43.27															
"		2	~~NW¼ of NE¼~~	" 2																	
"		3	~~SW¼ of NE¼~~																		
"		4	SE¼ of NE¼																		
		5																			
		6	NE¼ of NW¼																		
State of Minnesota		7	~~NW¼ of NW¼~~	" 3																	
U. S. of America		8	~~SW¼ of NW¼~~	" 4																	
		9	SE¼ of NW¼																		
		10																			
"		11	NE¼ of SW¼																		
"		12	~~NW¼ of SW¼~~	" 5																	
"		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																			

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			Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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														

Form 4 CD

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

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 2B; 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: 1000s	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 2B (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 NE ¼ of NE ¼	3	143	27															
		2 NW ¼ of NE ¼																		
		3 S W ¼ of NE ¼																		
		4 S E ¼ of NE ¼																		
		5																		
		6 NE ¼ of NW ¼																		
		7 NW ¼ of NW ¼																		
		8 S W ¼ of NW ¼																		
		9 S E ¼ of NW ¼																		
		10																		
U. S. of America		11 ~~NE ¼ of S W ¼~~ Lot	10																	
Adolph & John Peterson		12 ~~NW ¼ of S W ¼~~ "	11			44	25		no.											
U. S. of America		13 S W ¼ of S W ¼																		
"		14 S E ¼ of S W ¼																		
		15																		
"		16 ~~NE ¼ of S E ¼~~ "	8																	
"		17 ~~NW ¼ of S E ¼~~ "	9																	
"		18 S W ¼ of S E ¼																		
"		19 S E ¼ of S E ¼																		
		20																		
						44	25													

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 25.3 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 6.3 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections in First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
													1																	
													2																	
													3																	
													4																	
													5																	
													6																	
													7																	
													8																	
													9																	
													10																	
													11	2nd Half Paid	NOV	12	1940	10268												
16					3	65	10					3 75	12	1st Half Paid	JUN	20	1940	6363		188		187							
24													13																	
													14																	
													15																	
													16																	
													17																	
													18																	
													19																	
													20																	
					3	65	10					3 75																		

Form 4 CD

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

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.

| | | |

Form 4 CD

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

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	Number of Acres of Land: 100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead 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 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	5	143	27															
		2 NW¼ of NE¼																		
U.S. of America		3 ~~S W¼ of NE¼~~ Lot 8 Block 1																		
W. B. Carwel	Albert Wall	4 ~~S E¼ of NE¼~~ " 9				14	50		Yes											
		5																		
		6 NE¼ of NW¼																		
		7 NW¼ of NW¼																		
		8 S W¼ of NW¼																		
		9 S E¼ of NW¼																		
		10																		
U.S. of America		11 ~~NE¼ of S W¼~~ " 7																		
"		12 ~~NW¼ of S W¼~~ " 6																		
"		13 S W¼ of S W¼																		
"		14 S E¼ of S W¼																		
		15																		
W. B. Carwel	Albert Wall	16 NE¼ of S E¼				40			No											
U.S. of America		17 NW¼ of S E¼																		
"		18 S W¼ of S E¼																		
"		19 S E¼ of S E¼																		
		20																		
						54	50													

Valuations by School Districts as Equalized by Tax Commission: District No.	Rate ..... Mills	District No.	Rate ..... Mills	District No.	Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.35 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
46 / 118							17.35							17.35		PAID IN FULL	JUN	20	1940	6366		17.35 ✓								
44 / 106							10.05	38						10.33		PAID IN FULL	JUN	20	1940	6364		10.33 ✓								
120							27.40	38						27.68																

Form 4 CD Miller-Davis Company, Minneapolis

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

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

	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: Mills	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 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 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	State of Minnesota		NE ¼ of NE ¼	6			143.27														
2			~~NW ¼ of NE ¼~~ Lot 2																		
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 less 3 ac to W.S.				7.50			no											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 less 1 ac to W.S.	21						no											SOLD FOR TAXES
19	B.B. Ralph		~~SE ¼ of SE ¼~~ "	7			51.50			no											SOLD FOR TAXES
20																					
							80.00														

	Valuations by School Districts as Equalized by Tax Commission: District No. Clas Rate 21.21 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 63 ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10	12					3.74	08						3.82
11													
12													
13													
14													
15													
16													
17													
18	37					8.45	34						8.79
19	68					15.53	43						15.96
20	119					26.72	75						27.47

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10	2nd Half Paid 1st Half Paid	NOV 12 1940 JUN 21 1940	10267 65772		1.41		1.41						
11													
12													
13													
14													
15													
16													
17													
18	2nd Half Paid 1st Half Paid	NOV 12 1940 JUN 21 1940	10267 65772		4.35		4.34						
19	2nd Half Paid 1st Half Paid	NOV 12 1940 JUN 21 1940	10267 65772		7.98		7.98						
20													

Form 4 CD HALLIDAY-BATES COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town 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 1939.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	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 Affixed to Real Estate (Dollars)	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 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	Geo. Swann et al		NE¼ of NE¼	7	143	27	40			No											SOLD FOR TAXES
2	State of Minnesota		NW¼ of NE¼																		
3			SW¼ of NE¼																		
4	Geo. Swann et al		SE¼ of NE¼				40			No											SOLD FOR TAXES
5																					
6	U. S. of America		NE¼ of NW¼																		
7	Fred W. Anderson		~~NW¼ of NW¼~~ Lot 1				27	80		No											
8	Albert Freitag		~~SW¼ of NW¼~~ " 2				28	48		Yes											
9	"		SE¼ of NW¼				40			Yes											
10	"		N½ of Lot 3				14	58		Yes											
11	State of Minnesota		NE¼ of SW¼																		
12	Carl Freitag		~~NW¼ of SW¼~~ S½ of Lot 3				14	58		No											SOLD FOR TAXES
13	"		~~SW¼ of SW¼~~ Lot 4				29	84		No											SOLD FOR TAXES
14	~~Bertha Cooksey~~	W. & Mayme Wake	SE¼ of SW¼				40			No											
15																					
16	U. S. of America		NE¼ of SE¼																		
17	Bertha Guale		NW¼ of SE¼				40			No											SOLD FOR TAXES
18	W. Wake & Mayme Wake		SW¼ of SE¼				40			Yes											SOLD FOR TAXES
19	" "		SE¼ of SE¼				40			Yes											SOLD FOR TAXES
20																					
							395	28													

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 22.2 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 6.3 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	72					16 44	46						1676	1														
2														2														
3														3														
4	53					12 10	34						1244	4														
5														5														
6														6	2nd Half Paid	OCT 2 1940	6727											
7	59					13 47	38						1385	7	1st Half Paid	MAY 9 1940	7287		693		692							
8	146					33 33							3333	8											3333	3611	3600	
9	66					15 07							1507	9											1507	1633	1628	
10	15					3 42							342	10											342	370	369	
11														11														
12	24					5 48	15						563	12														
13	39					8 90	25						915	13														
14	93					21 23	59						2182	14											2182	2364	2357	
15														15														
16														16														
17	166					37 90	106						3896	17														
18	117					26 71							2671	18											2671	2893	2885	
19	32					7 31							731	19											731	792	789	
20														20														
	882					201 36	3 23						20459															

Form 4 CD Allen-Davis Company, Minneapolis

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

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	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value 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 Homestead Lands 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 Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Amount of 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		NE ¼ of NE ¼	8	143	27															
2	Edward Walske		NW ¼ of NE ¼				40			Yes											
3	U. S. of America		SW ¼ of NE ¼																		SOLD FOR TAXES
4	"		SE ¼ of NE ¼																		
5																					
6	Edward Walske		NE ¼ of NW ¼				40			Yes											
7	Geo. Swan et al		NW ¼ of NW ¼				40			No											SOLD FOR TAXES
8	U. S. of America		SW ¼ of NW ¼																		SOLD FOR TAXES
9	John Armbrust		SE ¼ of NW ¼				40			Yes											
10																					
11	Chas. Armbrust		NE ¼ of SW ¼				40			Yes											
12	Barlow Realty Co.		NW ¼ of SW ¼				40			No											SOLD FOR TAXES
13	"		SW ¼ of SW ¼				40			No											SOLD FOR TAXES
14	Chas. Armbrust		SE ¼ of SW ¼				40			No											
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17			NW ¼ of SE ¼																		
18	Chas. G. Armbrust		SW ¼ of SE ¼				40			No											
19	U. S. of America		SE ¼ of SE ¼																		SOLD FOR TAXES
20																					
							360														

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

	Valuations by School Districts as Equalized by Tax Commission: District No. Rate ..... 52.3 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 ..... 6.7 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2	94					1.64							1.64		Not Half Paid	MAY 13 1940	4195		9.45						844	9.44	9.12	
3																												
4																												
5																												
6	42					9.80							9.80		Not Half Paid	MAY 13 1940	4195		4.91						491	5.32	5.30	
7	52					12.10	.34						12.44															
8																												
9	42					9.80							9.80												98	10.64	10.61	
10																												
11	141					32.19							32.19												3219	34.89	34.77	
12	81					18.44	.52						19.01															
13	53					12.10	.34						12.44															
14	40					9.13	.25						9.38												938	10.16	10.13	
15																												
16																												
17																												
18																												
19	53					12.10	.34						12.44															
20																												
	581					132.64	1.79						134.43															

Form 4 CD Miller-Davis Company, Minneapolis

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 $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	100ths	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 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 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	NE ¼ of NE ¼	9	143	29															
State of Minnesota (Contract of B. Grover)		2	NW ¼ of NE ¼																		SOLD FOR TAXES
"		3	S W ¼ of NE ¼																		
U.S. of America		4	S E ¼ of NE ¼																		
		5																			
"		6	N E ¼ of NW ¼																		
"		7	NW ¼ of NW ¼																		
State of Minnesota		8	S W ¼ of NW ¼																		
"		9	S E ¼ of NW ¼																		
		10																			
C.A. Rudl		11	NE ¼ of S W ¼				40			No											SOLD FOR TAXES
"		12	NW ¼ of S W ¼ less 1½ Rd.				39			No											SOLD FOR TAXES
U.S. of America		13	S W ¼ of S W ¼																		
"		14	S E ¼ of S W ¼																		
		15																			
"		16	NE ¼ of S E ¼																		
C.A. Rudl		17	NW ¼ of S E ¼				40			No											SOLD FOR TAXES
U.S. of America		18	S W ¼ of S E ¼																		
State of Minnesota		19	S E ¼ of S E ¼																		
		20																			
							119														

	Valuations by School Districts as Equalized by Tax Commission: District No. ~~Dist.~~ Rate ..... 22.5 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 6.3 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																															
2																															
3																															
4																															
5																															
6																															
7																															
8																															
9																															
10																															
11	74					1.68	97						1736															1736	1781	1875	
12	52					1.67	33						1220															1220	1322	1318	
13																															
14																															
15																															
16																															
17	72					1.64	46						1690															1690	1831	1825	
18																															
19																															
20																															
	198					4.50	126						4646																		

Form 4 CD Allen-Davis Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Lawson 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 $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	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Exclusive Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures 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 $4,000 at 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	State of Minnesota		NE ¼ of NE ¼	10	143	27															
2	Alfred Rask		NW ¼ of NE ¼				40			no											
3	"		S W ¼ of NE ¼				40			no											
4	"		S E ¼ of NE ¼				40			no											
5																					
6	U.S. of America		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		S W ¼ of NW ¼																		
9	"		S E ¼ of NW ¼																		
10																					
11	"		NE ¼ of S W ¼																		
12	"		NW ¼ of S W ¼																		
13	State of Minnesota		S W ¼ of S W ¼																		
14	C.A. Rickl		S E ¼ of S W ¼				40			no											SOLD FOR TAXES
15																					
16	U.S. of America		NE ¼ of S E ¼																		
17	Alfred Rask		NW ¼ of S E ¼				40			no											
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														

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

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 22.2 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 6.7 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														1														
2	53					12 10	34						12 44	2											12 44	13 48		13 44
3	72					16 44	46						16 90	3											16 90	18 31		18 25
4	44					10 05	28						10 33	4											10 33	11 19		11 16
5														5														
6														6														
7														7														
8														8														
9														9														
10														10														
11														11														
12														12														
13														13														
14	72					16 44	46						16 90	14											16 90	18 31		18 25
15														15														
16														16														
17	72					16 44	46						16 90	17											16 90			18 25
18														18														
19														19														
20														20														
	313					71 47	2 00						73 47															

Form 4 CD Baker-Duff Company, Minneapolis

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.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 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 Values: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by State Tax Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
U. S. of America		1	NE ¼ of NE ¼	11	148	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																		
"		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																		
State of Minnesota		18	SW ¼ of SE ¼																		
"		19	SE ¼ of SE ¼																		
		20																			

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

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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
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Form 4 CD Ballard-Duff Company, Minneapolis

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

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 2B; 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	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Inclusive 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 up to $1,000 at 20 per cent Class 2B (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	12	143	27															
U. S. of America		2	NW ¼ of NE ¼																		
"		3	S W ¼ of NE ¼																		
"		4	S E ¼ of NE ¼																		
		5																			
"		6	NE ¼ of NW ¼																		
"		7	NW ¼ of NW ¼																		
"		8	S W ¼ of NW ¼																		
"		9	S E ¼ of NW ¼																		
		10																			
"		11	NE ¼ of S W ¼																		
"		12	NW ¼ of S W ¼																		
State of Minnesota		13	S W ¼ of S W ¼																		
U. S. of America		14	S E ¼ of S W ¼																		
		15																			
"		16	NE ¼ of S E ¼																		
"		17	NW ¼ of S E ¼																		
"		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 (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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
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Form 4 CD (Revised-Revised Statutes, 1938) Page 6

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 $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	100ths	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 Not 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 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	NE ¼ of NE ¼	12	143	27															
	"		2	NW ¼ of NE ¼																		
	State of Minnesota		3	S W ¼ of NE ¼																		
	U. S. of America		4	S E ¼ of NE ¼																		
			5																			
	State of Minnesota		6	N E ¼ of NW ¼																		
	"		7	NW ¼ of NW ¼																		
	"		8	S W ¼ of NW ¼																		
	"		9	S E ¼ of NW ¼																		
			10																			
	"		11	NE ¼ of S W ¼																		
	"		12	NW ¼ of S W ¼																		
	U. S. of America		13	S W ¼ of S W ¼																		
	"		14	S E ¼ of S W ¼																		
			15																			
	"		16	NE ¼ of S E ¼																		
	State of Minnesota		17	NW ¼ of S E ¼																		
	"		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 (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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
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Form 4 CD (Rev-Ed-Ex Bureau, Minneapolis)

Assessment Roll and Tax List of Unplatted Real Property in the Lawn 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 $4000, Assessable at 20 per Cent, Class 2B; Remainder at 33⅓ Per Cent, Class 3.

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

		IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% per cent Class 2B (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 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		NE ¼ of NE ¼				14/14227														
		"		NW ¼ of NE ¼																		
		"		S W ¼ of NE ¼																		
		"		S E ¼ of NE ¼																		
		"		N E ¼ of NW ¼																		
		U. S. of America		NW ¼ of NW ¼																		
		"		S W ¼ of NW ¼																		
		"		S E ¼ of NW ¼																		
		State of Minnesota		NE ¼ of S W ¼																		
		U. S. of America		NW ¼ of S W ¼																		
		State of Minnesota		S W ¼ of S W ¼																		
		"		S E ¼ of S W ¼																		
		"		NE ¼ of S E ¼																		
		"		NW ¼ of S E ¼																		
		"		S W ¼ of S E ¼																		
		"		S E ¼ of S E ¼																		

	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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
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19																															
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FORM 4 CD 54-137-5000 (REPRINT, SUPPLIES)

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 $4000, Assessable at 20 per Cent, Class 2B; Remainder at 33⅓ Per Cent, Class 3.

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 2B (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	State of Minnesota		NE ¼ of NE ¼	15	142	27															
2	C. A. Rudd		W½ of NW ¼ of NE ¼				20			No											SOLD FOR TAXES
3	State of Minnesota		S W ¼ of NE ¼																		
4	"		S E ¼ of NE ¼																		
5	U. S. of America		E½ of NW ¼ NE¼																		
6	State of Minnesota		N E ¼ of NW ¼																		
7	"		N W ¼ of N W ¼																		
8	"		S W ¼ of N W ¼																		
9	U. S. of America		S E ¼ of N W ¼																		
10																					
11	"		N E ¼ of S W ¼																		
12	State of Minnesota		N W ¼ of S W ¼																		
13	"		S W ¼ of S W ¼																		
14	U. S. of America		S E ¼ of S W ¼																		
15																					
16	"		N E ¼ of S E ¼																		
17	"		N W ¼ of S E ¼																		
18	State of Minnesota		S W ¼ of S E ¼																		
19	"		S E ¼ of S E ¼																		
20																					
							20														

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... 22.04 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 6.3 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																														
2	27					6 16	17						633														633	686	684	
3																														
4																														
5																														
6																														
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11																														
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17																														
18																														
19																														
20																														
	27					6 16	17						633																	

Form 4 CD BALLIET-DILTS COMPANY, MINNEAPOLIS

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

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	100ths	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 Land (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 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				16	14	3	27											
U.S. of America		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
State of Minnesota		4	SE ¼ of NE ¼																		
		5																			
U.S. of America		6	NE ¼ of NW ¼																		
State of Minnesota		7	NW ¼ of NW ¼																		
"		8	SW ¼ of NW ¼																		
U.S. of America		9	SE ¼ of NW ¼																		
		10																			
State of Minnesota		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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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														

Form 4 CD 51,000-30-10 (Duplicate, Quadruplicate)

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

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 2B; 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	100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 2B (Dollars)	Assessed Value of Remainder as 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
	U. S. of America		1	NE ¼ of NE ¼	17	143	27															
	"		2	NW ¼ of NE ¼																		
	August Kudlman	S	3	S W ¼ of NE ¼				40			no											
	State of Minnesota		4	S E ¼ of NE ¼																		
			5																			
	U. S. of America		6	NE ¼ of NW ¼																		
	"		7	NW ¼ of NW ¼																		
	"		8	S W ¼ of NW ¼																		
	Homer L. Bastien		9	S E ¼ of NW ¼				40			no											SOLD FOR TAXES
			10																			
	U. S. of America		11	NE ¼ of S W ¼																		
	"		12	NW ¼ of S W ¼																		
	"		13	S W ¼ of S W ¼																		
	"		14	S E ¼ of S W ¼																		
			15																			
	~~State of Minn. (Dept. of Rural Credit)~~		16	NE ¼ of S E ¼																		
	U. S. of America		17	NW ¼ of S E ¼																		
	~~State of Minn. (Dept. of Rural Credit)~~		18	S W ¼ of S E ¼																		
			19	S E ¼ of S E ¼																		
			20																			
								80														

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 22.5 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 4.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2																												
3	52					12.10		34					12.44	Cancelled-A												12.44	Cancelled	
4																												
5																												
6																												
7																												
8																												
9	54					12.33		34					12.67															
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	106					24.73		68					25.11															

Form 4 CD

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 $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	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 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 Values: 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)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	18	143	37															
2	Emil Vogel		NW ¼ of NE ¼				40			Yes											
3	U.S. of America		S W ¼ of NE ¼																		
4	"		S E ¼ of NE ¼																		
5																					
6	Walter Nelson		NE ¼ of NW ¼				40			Yes											
7	"		Lot 1 (less W ½ of S ½) (7.65 ac) ~~NW ¼ of NW ¼~~				22	95		Yes											
8	State of Minnesota		Δ 27.04 ac of Lots 2 + 3 & 4 NW ¼ ~~S W ¼ of NW ¼~~																		
9			S E ¼ of NW ¼																		
10	Mary Melrose Dean		N ½ & S ½ ac of Lots 2 + 3 & 4 NW ¼				43	84		No											
11	State of Minnesota		NE ¼ of S W ¼																		SOLD FOR TAXES
12	"		~~S W ¼ of S W ¼~~ Lot 3																		
13	Virgil J. Lundeen		~~S W ¼ of S W ¼~~ " 4				33	24		No											
14	Adolph Lange		S E ¼ of S W ¼				40			No											
15	Walter L. Nelson		W ½ of S ½ of Lot 1				7	65		Yes											
16	U.S. of America		NE ¼ of S E ¼																		
17	Harry L. Keuring		NW ¼ of S E ¼				40			Yes											
18	"		S W ¼ of S E ¼				40			Yes											SOLD FOR TAXES
19	U.S. of America		S E ¼ of S E ¼																		SOLD FOR TAXES
20																					
							307	68													

	Valuations by School Districts as Equalized by Tax Commission: District No. 4 (22.2 Mills) Rate ..... Dollars	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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1																												
2	211					48 17							48 17	~~1st Half Paid~~ 2nd Half Paid	OCT 21 1940 / MAY 31 1940			6902 / 5321		16 50		15 46				Abated to 3/96		Delinquent 3 3/96
3																												
4																												
5																												
6	170					38 81							38 81	Paid Jan 27 1941 Del R. 1941														
7	17					3 88							3 88													~~2 91~~		~~#1 91~~
8																										~~8 88~~		~~#19~~
9																												
10																												
11	103					23 50							24 18															
12																												
13	15					3 42	10						3 52	2nd Half Paid / 1st Half Paid	DEC 23 1940 / MAY 21 1940			4443 / 4443		1 76		1 76						
14	66					15 07	42						15 49	~~1st Half Paid~~ / 2nd Half Paid	NOV 22 1940 / OCT 31 1940			5428 / 5384				7 75	54	7 74	62			
15	7					1 60							1 60	Paid Jan 27 1941 Del R. 1941												7 60		1 43
16																												
17	21					4 79							4 79	PAID IN FULL	DEC 3 1940			10645										
18	138					31 51							31 51	PAID IN FULL	DEC 3 1940									32 88		Abated to 32 88		#1 Abated 3.43
19																												
20																												
	748					170 77	1 18						171 95															

Form 4 CD

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

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 / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Not 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 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	Nelle Lehmann	1	NE ¼ of NE ¼				19.37													
State of Minnesota		2	NW ¼ of NE ¼																	
"		3	S W ¼ of NE ¼																	
"	Nelle Lehmann	4	S E ¼ of NE ¼																	
Chas. Anderson		5	S ½ sec of Lot 4 NW ¼ on E side of Ry				8.95		No											SOLD FOR TAXES
Louis W. Campbell		6	~~E ½ of NE ¼ of NW ¼~~				45.91		Yes											SOLD FOR TAXES
~~B. Sandeen~~	Hazel & Virgil H. Sandeen		~~NW ¼ of NW ¼~~ less Ry Rt of Way } West ½ of 40 acres of NW ¼ of Ly				41.40		Yes											
Louis W. Campbell		8	~~S W ¼ of NW ¼~~ } Center 5 acres of north				5.0		Yes											
		9	S E ¼ of NW ¼																	
"		10	All E of Ry of Lot 3 of N E ¼ of SW ¼				29.08		Yes											SOLD FOR TAXES
Fred W. Anderson		11	~~N E ¼ of S W ¼~~ all that part of N E ¼ of SW ¼ }				45.24		No.											
"		12	~~N W ¼ of S W ¼~~ } ~~Lot 3~~ - W of Ry																	
U.S. of America		13	~~S W ¼ of S W ¼~~ ~~Lot 4~~																	
Olga Ugard Armstrong		14	S E ¼ of S W ¼ less 1.5 sec Ry Rt of Way + 1.7 sec to Lake Ry }				37.97		No											
State of Minnesota			Island part of S E ¼ of SW ¼ lying N & W of Rt. way.																	SOLD FOR TAXES
Nicholas New		16	NE ¼ of S E ¼				40.68		No											SOLD FOR TAXES
"		17	NW ¼ of S E ¼				40.32		No.											SOLD FOR TAXES
State of Minnesota		18	S W ¼ of S E ¼ less Ry.																	
"		19	S E ¼ of S E ¼																	
		20																		
							339.55													

Valuations by School Districts as Equalized by Tax Commission: District No. 484 Rate 128.3 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 63 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1														
													2														
													3														
													4														
16					3.65							3.65	5														
157					35.16							35.16 ✓	6	2nd Half Paid	OCT 22 1940	8963								2.56	38.09	39.77	
125					28.54							28.54	7	1st Half Paid	MAY 21 1940	8793		14.27 ✓		14.27 ✓							
54					12.33							12.33	8											1.23	13.36	13.32	
													9														
36					8.22							8.22	10											822	8.90	8.88	
175					39.96	1.11						41.06 ✓	11	2nd Half Paid	OCT 21 1940	8737											
													12	1st Half Paid	MAY 9 1940	8371		11.73 ✓		11.74 ✓							
													13														
65					14.84	41						15.25 ✓	14														
													15														
131					29.91	83						30.74	16														
66					15.07	42						15.49	17														
													18														
													19														
													20														
822					187.67	2.77						190.44															

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

Form 4 CD 61137-30-10 5M 8-37, Burbank-N

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	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Not Specifically 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 Homesteads 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
Inga Skotteud		1	NE ¼ of NE ¼	20	142	27	40			no											SOLD FOR TAXES
U. S. of America		2	NW ¼ of NE ¼																		
		3	S W ¼ of NE ¼																		
Inga Skotteud		4	S E ¼ of NE ¼				40			no											SOLD FOR TAXES
		5																			
U. S. of America		6	N E ¼ of NW ¼																		
Mike Scherman		7	NW ¼ of NW ¼				40			yes											SOLD FOR TAXES
State of Minnesota		8	S W ¼ of NW ¼																		
U. S. of America		9	S E ¼ of NW ¼																		
		10																			
Chas. A. Parker		11	NE ¼ of S W ¼				40			yes											SOLD FOR TAXES
P. H. Peterson		12	NW ¼ of S W ¼				40			no											SOLD FOR TAXES
"		13	S W ¼ of S W ¼				40			no											SOLD FOR TAXES
Federal Sem State Bank		14	S E ¼ of S W ¼				40			no											SOLD FOR TAXES
		15																			
U. S. of America		16	NE ¼ of S E ¼																		
Chas. A. Parker		17	NW ¼ of S E ¼				40			yes											SOLD FOR TAXES
		18	S W ¼ of S E ¼				40			yes											SOLD FOR TAXES
U. S. of America		19	S E ¼ of S E ¼																		
		20																			
							360														

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

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 22.5 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
66					1.50 7	42						1549	1	✓										1549	1678	1673
													2													
													3													
44					10.05	28						1033	4	✓										1033	1119	1116
													5													
													6													
92					21.00							21.00	7	PAID IN FULL	OCT 28 1940	9519				21.00	✓					Also 360.
													8													
													9													
													10													
64					14.61							14.61	11	2nd Half Paid	OCT 15 1940	9869										
66					15.07	42						1549	12	1st Half Paid	MAY 24 1940	6572		1549 ✓		1549						
66					15.07	42						1549	13	2nd Half Paid / 1st Half Paid	MAY 24 1940											
66					15.07	42						1549	14	2nd Half Paid / 1st Half Paid	Apr. 12 1940 / JUN 21 1940	10267 / 6572		774 ✓		775 ✓						
													15													
													16													
64					14.61							14.61	17	✓												
159					36.30							36.30	18	✓												
													19													
													20													
~~658~~ 6687					15685	196						15881														

Form 4 CD BALLIET-DAVIS COMPANY, MINNEAPOLIS

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

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	100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,600 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 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
2	U.S. of America		1	NE ¼ of NE ¼	21	143	27															
2	"		2	NW ¼ of NE ¼																		
2	"		3	SW ¼ of NE ¼																		
2	"		4	SE ¼ of NE ¼																		
2			5																			
2	~~State of Minn. (Dept. of Rural Credit)~~ 11-1-40		6	NE ¼ of NW ¼																		
2	Inga Skotteruk		7	NW ¼ of NW ¼				40			no											SOLD FOR TAXES
2	"		8	SW ¼ of NW ¼				40			no											SOLD FOR TAXES
2	~~State of Minn. (Dept. of Rural Credit)~~ 11-1-40		9	SE ¼ of NW ¼																		
			10																			
2	Geo. E. Spafford		11	NE ¼ of SW ¼				40			no											SOLD FOR TAXES
2	"		12	NW ¼ of SW ¼				40			no											SOLD FOR TAXES
2	"		13	SW ¼ of SW ¼				40			no											SOLD FOR TAXES
2	"		14	SE ¼ of SW ¼				40			no											SOLD FOR TAXES
			15																			
2	Jones O. Johnson		16	NE ¼ of SE ¼				40			no											SOLD FOR TAXES
2	Oscar C. Johnson		17	NW ¼ of SE ¼				40			yes											SOLD FOR TAXES
2	"		18	SW ¼ of SE ¼				40			yes											SOLD FOR TAXES
2	Jones O. Johnson		19	SE ¼ of SE ¼				40			no											SOLD FOR TAXES
			20																			
								480														

	Valuations by School Districts as Equalized by Tax Commission: District No. 111, Rate 39⅓ 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 1.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
														1																
														2																
														3																
														4																
														5																
														6																
	166					37.90	1.06						38.96	7													38.96	42.21	42.06	
	66					15.07	.42						15.49	8													15.49	16.78	16.73	
														9																
														10																
	66					15.07	.42						15.49	11																
	58					13.24	.37						13.61	12																
	53					12.10	.34						12.44	13																
	53					12.10	.34						12.44	14																
														15																
	58					13.24	.37						13.61	16																
	58					13.24							13.24	17													13.24	14.34	14.30	
	127					29.00							29.00	18													29.00	31.42	31.32	
	58					13.24	.37						13.61	19																
														20																
	763					174.20	3.69						177.89																	

Form 4 CD 84-LD-20-76 Shepard, Minneapolis

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

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	Number of Acres of Land: 1000s	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)	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 Values: Total Assessed Value as Equalized by 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		NE ¼ of NE ¼	22	143	27															
2	"		NW ¼ of NE ¼																		
3	State of Minnesota		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	U. S. of America		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	State of Minnesota		SE ¼ of NW ¼																		
10																					
11	D. A. Anderson		NE ¼ of SW ¼				40			yes											
12	U. S. of America		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	D. A. Anderson		SE ¼ of SW ¼				40			yes											
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	Fred C. Toffle		NW ¼ of SE ¼				40			no											SOLD FOR TAXES
18	"		SW ¼ of SE ¼				40			no											SOLD FOR TAXES
19	U. S. of America		SE ¼ of SE ¼																		
20																					
							160														

	Valuations by School Districts as Equalized by Tax Commission: District No. 2621, Rate 33⅓ 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 6.47 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1																															
2																															
3																															
4																															
5																															
6																															
7																															
8																															
9																															
10																															
11	28					6.39							6.39	✓														6.39	6.92	6.90	
12																															
13																															
14	84					19.18							19.18	✓														19.18	20.78	20.71	
15																															
16																															
17	43					9.82	37						10.09	✓														10.09	10.93	10.90	
18	43					9.82	37						10.09	✓														10.09		10.90	
19																															
20																															
	198					45.01	54						45.75																		

Form 6 CD BURI-BUTS COMPANY, MINNEAPOLIS

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

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 | Hundredths | No. School District | Indicate Homestead | Assessor's Valuation: True and Full Value 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 up to $4,000 at 20 per cent Class 3B (Dollars) | Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars) | Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars) | Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars) | Total Assessed Value as Equalized by the County Board (Dollars) | Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars) | Sold for Taxes | Valuations by School Districts as Equalized by Tax Commission: District No. 1139 Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | Assessed Valuation Non-Homestead (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ 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 1940 ($ cts.) | June Settlement 1940 ($ cts.) | Penalty ($ cts.) | November Settlement 1940 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1941 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1941 ($ cts.) | Penalty ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) |
|---|---|---

Form 4 CD BALDWIN-DUTE COMPANY, MINNEAPOLIS

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

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	Number of Acres of Land: 100ths	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)	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 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		NE ¼ of NE ¼	24	148	27															
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	Bernt A. Hassenstab		NE ¼ of NW ¼				40			no											
7	U.S. of America		NW ¼ of NW ¼																		SOLD FOR TAXES
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														

	Valuations by School Districts as Equalized by Tax Commission: District No. 66 Rate 33⅓ 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 6.37 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1																													
2																													
3																													
4																													
5																													
6						1507	42						1549																
7																													
8																													
9																													
10																													
11																													
12																													
13																													
14																													
15																													
16																													
17																													
18																													
19																													
20																													
	66					1507	42						1549																

Form 4 CD 94-97-94-70 Company, Minneapolis

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

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	Number of Acres of Land: 100ths	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)	Structures & Improvements: True and Full Value of Machinery not Legally 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 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
U.S. of America		1	NE ¼ of NE ¼				25	14.37													
"		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
		5																			
Jens J. Oppedal, Inc.		6	NE ¼ of NW ¼				40			no											SOLD FOR TAXES
"		7	NW ¼ of NW ¼				40			no											SOLD FOR TAXES
Red River Ltr. Co.		8	SW ¼ of NW ¼				40			yes											SOLD FOR TAXES
"		9	SE ¼ of NW ¼				40			yes											SOLD FOR TAXES
		10																			
U.S. of America		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																			
~~State of Minnesota~~ Lucien Olive		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					160														

Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate 22½ 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 43 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1																	
													2																	
													3																	
													4																	
													5																	
105					23.97	4.7						24.64	6																	
133					30.37	8.5						31.22	7																	
140					31.96							31.96	8													31.96	34.62	34.62		
52					11.87							11.87	9													11.87	12.86	12.86		
													10																	
													11																	
													12																	
													13																	
													14																	
													15																	
													16																	
													17																	
													18																	
													19																	
430					9.817	1.52						99.67	20																	

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

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

FORM 4 CD

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	Tenths	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 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 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	State of Minnesota	(Co. to Jennie Robbins)	NE ¼ of NE ¼	26	143	27															SOLD FOR TAXES
2	U. S. of America		NW ¼ of NE ¼																		
3	State of Minnesota	(Co. to Jennie Robbins)	S W ¼ of NE ¼																		SOLD FOR TAXES
4	"	(" "	S E ¼ of NE ¼																		SOLD FOR TAXES
5																					
6	U. S. of America		N E ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		S W ¼ of NW ¼																		
9	"		S E ¼ of NW ¼																		
10																					
11	"		NE ¼ of S W ¼																		
12	"		NW ¼ of S W ¼																		
13	"		S W ¼ of S W ¼																		
14	"		S E ¼ of S W ¼																		
15																					
16	"		NE ¼ of S E ¼																		
17	"		NW ¼ of S E ¼																		
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 (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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1																
													2																
													3																
													4																
													5																
													6																
													7																
													8																
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													20																

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

FORM 4 CD BALLIET-DUTTS COMPANY, MINNEAPOLIS

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 / 100ths)	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 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 Values: Total Assessed Value as Equalized by State Board of Review (Dollars)	Total Assessed Value as Equalized by Board of Equalization (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U.S. of America		NE ¼ of NE ¼	27	143	27														
2	"		NW ¼ of NE ¼																	
3	"		SW ¼ of NE ¼																	
4	State of Minnesota		SE ¼ of NE ¼																	
5																				
6	U.S. of America		NE ¼ of NW ¼																	
7	Jens J. Opsahl		NW ¼ of NW ¼				40		yes											SOLD FOR TAXES
8	U.S. of America		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	Mpls. & St. C. Ry. Co	Delmage Cornell	SW ¼ of SW ¼				40		~~yes~~ No											SOLD FOR TAXES
14	U.S. of America		SE ¼ of SW ¼																	
15																				
16	Olaf Johnson		NE ¼ of SE ¼				40		yes											SOLD FOR TAXES
17	U.S. of America		NW ¼ of SE ¼																	
18	Carl G. Peterson		SW ¼ of SE ¼				40		yes											SOLD FOR TAXES
19	Olaf Johnson		SE ¼ of SE ¼				40		yes											SOLD FOR TAXES
20																				
							200													

	Valuations by School Districts as Equalized by Tax Commission: District No. 146 Rate 22.5 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7	88					20 09							2009													
8																										
9																										
10																										
11																										
12																										
13	~~75~~					17 12							1712													
14																										
15																										
16	40					9 13							913	2nd Half Paid 1st Half Paid	NOV 4 1940 MAY 29 1940	4651 5270		457		456						
17																										
18	119					27 17							2717													
19	67					15 30							1530	2nd Half Paid 1st Half Paid	NOV 4 1940 MAY 29 1940	4651 5270		765		765						
20																										
	~~1129~~ 389					88 81							8881													

Form 4 CD 84-137-24-75 500 Copies, Bemis-Pub.

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 $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	100ths	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 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 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~~ Harry Camp		1	NE ¼ of NE ¼	28	143	27															
	Oliver M. Parker		2	NW ¼ of NE ¼				40			yes											SOLD FOR TAXES
	"		3	SW ¼ of NE ¼				40			yes											SOLD FOR TAXES
	U. S. of America		4	SE ¼ of NE ¼																		
			5																			
	Oliver M. Parker		6	NE ¼ of NW ¼				40			yes											SOLD FOR TAXES
	A. R. Kinchaw		7	NW ¼ of NW ¼	Kewaseo Cemetery			38			no											SOLD FOR TAXES
	C. A. Walker	U. S. of America	8	SW ¼ of NW ¼				40			no											
	"	" "	9	SE ¼ of NW ¼				40			no											
			10																			
	U. S. of America		11	NE ¼ of SW ¼																		
	State of Minnesota		12	NW ¼ of SW ¼																		
	"		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																			
								238														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 23.6 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 6.97 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2	115					26 26							26 26											26 26	28 45	28 86
3	53					12 10							12 10											12 10	13 11	13 07
4																										
5																										
6	40					9 13							9 13											9 13	9 87	9 86
7	101					23 06	41						23 76	PAID IN FULL SEP 23 1940	6190					3 13				Abated 2 13	20.0 abate #37	
8	60					15 07	42						15 49	Cancelled											#79	
9	58					13 24	37						13 61											24.10 cancelled		
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	433					48 86	1 43						100 29													

FORM 4 CD BALLIET-DATE COMPANY, MINNEAPOLIS

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.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Lands up to $1000 at 20 per cent 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
C. A. Walker	U. S. of America	1 NE ¼ of NE ¼	29	143	27	40			yes											
A. R. Hinchaw		2 NW ¼ of NE ¼				40			yes											SOLD FOR TAXES
		3 S W ¼ of NE ¼				40			yes											SOLD FOR TAXES
C. A. Walker	U. S. of America	4 S E ¼ of NE ¼				40			yes											
R. L. Spatgen		N ½ of N ½ of N ½ of S W ¼				10			yes											SOLD FOR TAXES
~~State of Minnesota~~	Alice H. Bonnick	6 NE ¼ of NW ¼ less 1 ac.																		
State of Minnesota		7 NW ¼ of NW ¼																		
"		8 S W ¼ of NW ¼ less Ry. R. Way																		
~~"~~	Alice H. Bonnick	9 S E ¼ of NW ¼ less 13 acres																		
State of Minnesota		10 NW ¼ of S W ¼ - N ½ of Ry. R. Way																		
Ray & Margaret Doust		N ½ of N ½ of NE ¼ of S W ¼ less Ry. R. Way				8.03			yes											
U. S. of America		12 NW ¼ of S W ¼ less Ry. R. Way + less 4 acres N ½ of R. R. Way																		
"		13 S W ¼ of S W ¼																		
		14 S E ¼ of S W ¼ for Village																		
~~Fred W. Anderson~~	Olive M. Parker	15 N ½ of N ½ of N E ¼ of S E ¼				10			yes											
State of Minnesota		16 NE ¼ of S E ¼																		
E. R. Sherman		17 NW ¼ of S E ¼ } less Pt. to Bay River, Pt. to Bonnick, all for Village																		
		18 SW ¼ of S E ¼ }																		
A. C. Toffle		19 S E ¼ of S E ¼ less 1 ac.				36			yes											
Leo Ethier		20 N ½ of N ½ of N E ¼ of S W ¼				18			yes											
						236.03														

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

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 55 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
58					13.24							13.24	1	Cancelled - Not Rec'd												
58					13.24						✓	13.24	2	PAID IN FULL	SEP 23 1940	8190				7.84	✓					
202					46.12						✓	46.12	3	PAID IN FULL	SEP 23 1940											
40					9.13							9.13	4	Cancelled - Not Rec'd												
15					3.42							3.42	5	1st Half Paid	JUN 22 1940	4816		1.71	✓					1.71	1.85	1.85
													6													
													7													
													8													
													9													
													10													
71					16.21							16.21	11													
													12													
													13													
													14													
51					11.64							11.64	15	PAID IN FULL	AUG 2 1940	7185				11.64	29 ✓					
													16													
													17													
													18													
105					23.97							23.97	19	1st Half Paid	MAY 3 1 1940	5144		11.98	✓					11.98	12.78	12.94
38					8.68							8.68	20	PAID IN FULL	MAY 9 1940	4080		8.68	✓							
638					145.65							145.65														

Form 4 CD 84-20-5476 (500 ST), MINNEAPOLIS

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 $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 or Acres of Land: Acres	Number or Acres of Land: 100ths	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 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 Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Amount of 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 (Less 13.20 Sec 3 T 143 R 27 Sec 2 T 143 R 27 Sec 3 T 143 R 27)																		
Olga Agard Armstrong		2	NW ¼ of NE ¼ (Less 2½ (1.85 ac) Less 2 1.61 ac)				35	50		no											SOLD FOR TAXES
U. S. of America		3	S W ¼ of NE ¼																		
State of Minnesota		4	S E ¼ of NE ¼ less Ry R/W																		
"			(Not part of NW ¼ of S E Lying S of N.E. of Ry R/W conf)																		
Olga Agard Armstrong		6	N E ¼ of NW ¼				40			no											SOLD FOR TAXES
U. S. of America		7	~~N W ¼ of N W ¼~~ Lot 1																		
		8	S W ¼ of N W ¼																		
		9	S E ¼ of N W ¼																		
"		10	" 2				37	77		no											SOLD FOR TAXES
Minnie Daley		11	N E ¼ of S W ¼																		
U. S. of America		12	~~N W ¼ of S W ¼~~ " 3 less .01 ac				38	14		no											SOLD FOR TAXES
Red River Lbr. Co.		13	~~S W ¼ of S W ¼~~ " 4																		
U. S. of America		14	S E ¼ of S W ¼ less 7 ½ acres																		
"		15																			
"		16	N E ¼ of S E ¼																		
"		17	N W ¼ of S E ¼																		
"		18	S W ¼ of S E ¼																		
"		19	S E ¼ of S E ¼																		
		20																			
							151	41													

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

Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate 33⅓ 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
32					7 31	20						7 51	2	✓															
													3																
													4																
37					8 45	24						8 69	5	✓															
													6																
													7																
													8																
													9																
62					14 16	39						14 55	10	✓															
													11																
66					15 07	42						15 49	12	✓															
													13																
													14																
													15																
													16																
													17																
													18																
													19																
													20																
199					44 99	1 25						46 24																	

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

Form 6 CD 24-35-5175 [illegible]

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	100ths	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 Land, 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 Values: Total Assessed Value as Equalized by the County 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	State of Minnesota		~~NE¼ of NE¼~~ Lot 4	31	114	27															
2	U. S. of America		~~NW¼ of NE¼~~ " 3																		
3			S W¼ of NE¼																		
4			S E¼ of NE¼																		
5																					
6	"		~~NE¼ of NW¼~~ " 2																		
7	State of Minnesota		~~NW¼ of NW¼~~ " 1																		
8	U. S. of America		~~S W¼ of NW¼~~ " 8																		
9	"		~~S E¼ of NW¼~~ " 7																		
10																					
11	Edwin A. Myers		NE¼ of S W¼				40			no											
12			NW¼ of S W¼																		
13			S W¼ of S W¼																		
14	"		S E¼ of S W¼				40			no											
15																					
16			NE¼ of S E¼																		
17	"		NW¼ of S E¼				40			no											
18	"		S W¼ of S E¼				40			no											
19			S E¼ of S E¼																		
20																					
							160														

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 22.3 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 6.5 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2																												
3																												
4																												
5																												
6																												
7																												
8																												
9																												
10																												
11	96					21 92	61						22 53	2nd Half Paid	NOV 15 1940													
12														1st Half Paid	JUN 20 1940													
13																												
14	119					27 17	76						27 93	2nd Half Paid	NOV 15 1940													
15														1st Half Paid	JUN 20 1940													
16																		1584										
17	39					8 45	24						8 69	2nd Half Paid	NOV 15 1940			67 57	3333		3333							
18	32					7 31	20						7 51	1st Half Paid	JUN 20 1940													
19														1st Half Paid	NOV 15 1940													
20															JUN 20 1940													
	284					64 85	1 81						66 66															

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

FORM 4 CD 50,000-10-16 (GREGORY, MINNEAPOLIS)

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	100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 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 Values: Total Assessed Value as Equalized by Tax Commission Review (Dollars)	Total Assessed Value as Equalized by the Equalization Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼	32	143	27															
2			NW¼ of NE¼																		
3	U. S. of America		~~SW¼ of NE¼~~ Lot 3																		
4	"		~~SE¼ of NE¼~~																		
5	August C. Toffle		~~E½ of NE¼~~ NE of Bay Rt 104				4			no											
6			NE¼ of NW¼																		
7	State of Minnesota		~~NW¼ of NW¼~~ Lot 1																		
8			SW¼ of NW¼																		
9			SE¼ of NW¼																		
10																					
11	Carl G. Gunderson		~~NE¼ of SW¼~~ " 7				24			no											
12	"		NW¼ of SW¼				40			no											
13	State of Minnesota		SW¼ of SW¼																		
14	"		~~SE¼ of SW¼~~ " 6																		
15																					
16	"		~~NE¼ of SE¼~~ " 4																		
17			~~NW¼ of SE¼~~																		
18	"		~~SW¼ of SE¼~~ " 5																		
19			SE¼ of SE¼																		
20																					
							68														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 22.7 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 6.37 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1														1														
2														2														
3														3														
4														4														
5	4					91	03						94	5	1st Half Paid	MAY 31 1940	5144		47							47	51	51
6														6														
7														7														
8														8														
9														9														
10														10														
11	43					982	27						1009	11	PAID IN FULL	JUN 19 1940	6347		1393									
12	53					1210	34						1244	12	PAID IN FULL	JUN 19 1940												
13														13														
14														14														
15														15														
16														16														
17														17														
18														18														
19														19														
20														20														
	100					2283	64						2347															

Paid in full — 1st Half Paid $47.51; 2nd Half Paid $1393; Total $1440.51

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

Form 4 CD

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 1939.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% 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 Director of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Jacob Whitted		1 NE¼ of NE¼	33	143	27	40		No											SOLD FOR TAXES
Frank Brakke		2 NW¼ of NE¼ less 4 84 sq. rd.				36 98		No											SOLD FOR TAXES
Barlow Realty Co.		3 SW¼ of NE¼				40		Yes											SOLD FOR TAXES
George Albrich		4 SE¼ of NE¼				40		Yes											SOLD FOR TAXES
Delmage Cornell		5 4 84 sq. rds of NW¼ NE¼				3 00		Yes											SOLD FOR TAXES
~~Herbert R. Mengelt~~	U. S. of America	6 NE¼ of NW¼				40		No											SOLD FOR TAXES
"	"	7 NW¼ of NW¼				40		No											SOLD FOR TAXES
U. S. of America		8 SW¼ of NW¼ less 2 00 Rd Way																	SOLD FOR TAXES
~~Herbert R. Mengelt~~	U. S. of America	9 SE¼ of NW¼				40		No											SOLD FOR TAXES
		10																	
"	"	11 NE¼ of SW¼ N of Lake				30 73		No											SOLD FOR TAXES
State of Minnesota		12 NW¼ of SW¼ less Ry Rt Way																	
"		13 SW¼ of SW¼																	
"	U. S. of America	14 SE¼ of SW¼ lying S of Ry Rt Way																	
"		Rel. of NW¼ SW¼ S of Ry. Rt. Way																	
U. S. of America		16 NE¼ of SE¼																	
"		17 NW¼ of SE¼																	
"		18 SW¼ of SE¼ less Ry Rt Way																	
"		19 SE¼ of SE¼																	
State of Minnesota		20 S½ of SW¼ lying N of Lake Rt Way				31 073													

Valuations by School Districts as Equalized by Tax Commission: No. 2 Rate 22 Mills 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
81					18 49	52						19 01	1								Abated 1370				#6738
94					16 89	47						17 36	2	2nd Half Paid NOV 1 2 1940	10271								30	17 08	4 yrs Abated
53					12 10							12 10	3	1st Half Paid MAY 9 1940	3848		8 68		8 68						
148					33 79							33 79	4												
19					4 34							4 34	5												
66					15 07	42						15 49	6	PAID IN FULL JAN 4 1941	10788										
66					15 07	42						15 49	7	PAID IN FULL JAN 4 1941							30 98				7 abate #6248
													8												
44					10 05	28						10 33	9	PAID IN FULL JAN 4 1941											
													10		10788						16 66				7 abate #6248
27					6 16	17						6 33	11	PAID IN FULL JAN 4 1941											
													12												
													13												
													14												
													15												
													16												
													17												
													18												
													19												
578					131 96	228						134 24	20												

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

FORM 4 CD

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 100ths)	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 All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 2200 Rate 22.36 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
A	Carl G. Peterson		NE ¼ of NE ¼	34	143	27	40		No											SOLD FOR TAXES	56					12 79	36					13 15	1																
O	Walker & Akeley		NW ¼ of NE ¼				40		Yes											SOLD FOR TAXES	38					8 68						8 68	2																
T	U. S. of America		SW ¼ of NE ¼																														3																
"	"		SE ¼ of NE ¼																														4																
																																	5																
O	Elmer O. Hurst & Olaf Johnson		NE ¼ of NW ¼				40		No											SOLD FOR TAXES	78					17 81	60					18 31	6																
T	Thomas J. Drane, Jr. State of Minnesota		NW ¼ of NW ¼				~~40~~		No											SOLD FOR TAXES	119					27 17	76					27 93	7	PAID IN FULL	SEP 23	1940	8189			5 73				Abated to 269	#317	3769		
	"	"	SW ¼ of NW ¼				~~40~~		No											SOLD FOR TAXES	66					15 07	42					15 49	8	PAID IN FULL	SEP 23	1940								" 200	Abated			
	Elmer O. Hurst & Olaf Johnson		SE ¼ of NW ¼				40		No											SOLD FOR TAXES	53					12 10	34					12 44	9																
																																	10																
T	U. S. of America		NE ¼ of SW ¼																														11																
"	"		NW ¼ of SW ¼																														12																
T	"		SW ¼ of SW ¼																														13																
"	"		SE ¼ of SW ¼																														14																
																																	15																
	"		NE ¼ of SE ¼																														16																
	"		NW ¼ of SE ¼																														17																
	"		SW ¼ of SE ¼																														18																
	"		SE ¼ of SE ¼																														19																
																																	20																
							240														410					93 62	238					96 00																	

FORM 4 CD BALLARD-BATES COMPANY, MINNEAPOLIS

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

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 5B; 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	Tenths	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)	True and Full Value of Lands Including Improvements, Structures and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 5B (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 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		NE ¼ of NE ¼	35	143	27															
2	J. C. Brooks	Bay River, Minn.	NW ¼ of NE ¼				40			yes											
3	U. S. of America		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	Elizabeth Bailey		NE ¼ of NW ¼				40			yes											
7	U. S. of America		NW ¼ of NW ¼																		SOLD FOR TAXES
8	"		SW ¼ of NW ¼																		
9	~~Herbert R. Mengel~~ U. S. of America		SE ¼ of NW ¼				40			no											SOLD FOR TAXES
10																					
11	U. S. of America		NE ¼ of SW ¼																		
12	~~Herbert R. Mengel~~ U. S. of America		NW ¼ of SW ¼				40			no											SOLD FOR TAXES
13	" " "		SW ¼ of SW ¼				40			no											SOLD FOR TAXES
14	" " "		SE ¼ of SW ¼				40			no											SOLD FOR TAXES
15																					
16	U. S. of America		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														

	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 4.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																											
2													34 25	1	Cancelled. D.R.R. Co. May 1st												
3	150					34 25							34 25	2													
4														3													
5														4													
6														5													
7	89					20 32							20 32	6											20 32	2 01	21 95
8														7													
9														8													
10	58					13 24	37						13 61	9	PAID IN FULL	JAN 4 1941											
11														10													
12														11													
13	66					15 07	42						15 49	12	PAID IN FULL	JAN 4 1941	10790						55 15				7 [illegible]
14	58					13 24	37						13 61	13	PAID IN FULL												46 [illegible]
15	53					12 10	34						12 44	14	PAID IN FULL	JAN 4 1941											
16														15													
17														16													
18														17													
19														18													
20														19													
	474					108 22	1 50						109 72	20													

Form 4 CD BALDWIN-DUTO COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town 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	100ths	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 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 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	State of Minnesota		NE ¼ of NE ¼	36	143	27															
2	"		NW ¼ of NE ¼																		
3	"		S W ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	"		N E ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		S W ¼ of NW ¼																		
9	"		S E ¼ of NW ¼																		
10																					
11	"		NE ¼ of S W ¼																		
12	"		NW ¼ of S W ¼																		
13	"		S W ¼ of S W ¼																		
14	"		S E ¼ of S W ¼																		
15																					
16	"		NE ¼ of S E ¼																		
17	"		NW ¼ of S E ¼																		
18	"		S W ¼ of S E ¼																		
19	"		S E ¼ of S E ¼																		
20																					
	Grand Total						633	43													

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 52.51 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 .63 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
9921	9953			1-Long	2273	38	34	55				23068	1															
													2															
													3															
													4															
													5															
													6															
													7															
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