ASSESSMENT & TAX LIST

Boy River

1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

CASS County, Minn., 1940

W. H. Barslow Assessor of the Town Boy River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town *for the year 1940, 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. C. Pinson [signature] *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 moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

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

6. The property of a body politic or corporate, by the proper agent or officer thereof.

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

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light the power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity, but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

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 rate aforesaid. The real estate in which iron ore is located other 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 case may be. In assessing any tract or lot of real estate in which 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. All household goods and furniture, including clocks, 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 by class three "a" (3a), stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by classes one (1) and 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 true and full 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 for agricultural purposes, and all agricultural tools, implements and machinery used by the owner 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 true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homstead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓ per cent and 40 per cent of the true and full value thereof respectively.

Class 4. All property not included in the preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 1986, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *or 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.*

Boy River, Cass

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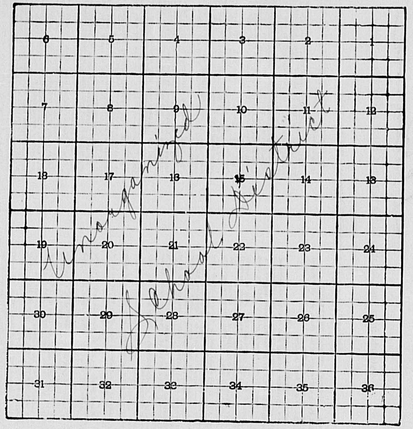
For Convenience of Auditor in Showing Boundaries of School Districts

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



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1940.

FORM 1 — 34,139-5-40 (1940)—20,000

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted Not Less than 12 Feet apart each way	How the Trees are kept in the Condition Required by Law or if Not, why 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 ..... *19*40.

..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1940.

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.

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Town *of* Bog River *in said County, for the year 1940.*

Witness my hand and official seal this 31 *day of* December, *1940.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Sixth day of January, A. D. 1941, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town *of* Bog River *in said County for the year 1940, as specified above, and amounting to* 2215 88/100 *Twenty two hundred fifteen and 88/100* DOLLARS.

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

Office of County Treasurer, Cass County, Minnesota.

January 5 *19* 42

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town *of* Bog River *in said County, for the year 1940, 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.

..... *19* .....

I hereby certify that on the first Monday in January, 1942, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... *of* ..... *in said County, for the year 1940, 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.*

(SEAL)

County Auditor.

Returns Sh

NAMES OF OWNERS

Note ★ Assessors wil

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Bear River,

No. School District	Valuation of Money and Credits	Value of Lands other than Town Lots Including Structures	Value of Town and City Lots Including Structures	Personal Property	Total Value of all Property Except Money and Credits	State Rev.	State S&L	Tech. Ins. & Rev. Fund	Total Rate of State Tax	Co. Rev.	Co. R.&B.	Co. Poor	Co. Bond and Int.	Old Age Assist.	Total Rate of County Tax	Town Rev.	Town R.&B.	Town Mill Drag.	Town State Loan	Town Bldg.	Fire Patrol	Total Rate of Town, City or Village Tax	Total Rate of Town, City or Village Tax
	Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Nun.		9716		1147	10863			124	124	2069	646	2386	2069		79.16	5	15	1.	446	5.	5.	476	476
						110	173	39	605														
Total																							

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	Local 1 Mill	Special	School Supt. Loan	Def.	Total Rate of School Tax	Total Rate of All Taxes	Local 1 Mill	Special	Deficiency	Capital Outlay	State Loan	Total School Tax
	Mills.	Mills.	Mills.	Mills.	Mills.	Mills.						
1.	15	144.1181	53		41.59	197.64	972	14574	11474	5769	8700	40389
1.	30.	144.1181	53		62.59	212.64	115	3441	1354	610	968	6488

TAXES LEVIED

LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS

ALL OTHER TAXES

FUNDS	Rate	AMOUNTS
State Revenue		657
State School		729
Teachers' Insurance and Retirement Fund		775
State Poor		4377
		617
County Revenue		22344
County Road and Bridge		4519
County Poor		36787
County Bond and Interest		22345
County Old Age Assistance		
Town Revenue		5437
Town Road and Bridge		1675
Town 1 Mill Dragging		1086
Town State Loan		4803
Town Building		
Town Fire Patrol		5437
Telephone		5437
School Local 1 Mill		1087
School Special		18015
School State Loan		9168
School Deficiency		12828
School Cap. Outlay		5779
Money and Credits		
TOTAL		221588

Total No. forms ... Total Levy, $ 221588 Book Footing, $ 221588

State of Minnesota, } ss.
County of Cass.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the above and foregoing is a correct schedule showing the valuation of all the taxable property in the ... in said County, the several rates of taxation and totals of the several Tax Funds levied thereon, for the year A.D. 1918.

Witness my hand and official seal this ... day of ... A.D. 1918

SEAL

L. C. Peterson County Auditor

Returns S

NAMES OF OWNERS

Note ★ Assessors wil

Collection of Taxes of 1940, Town of Bay River, Cass County, Minnesota.

FUNDS	March Settlement 1941.	June Settlement 1941.	November Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Collected and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue									
State School									
Teachers' Ins. and Ret. Fund									
H.S. Bldg. (1.24 mills)	70	222							
Hon-Hom (8.76 ")	492	782							
County Revenue	1164	3678							
County Road and Bridge	235	744							
County Poor	1916	6053							
County Bond and Interest	1164	3678							
County Old Age Assistance									
Town Revenue	283	893							
Town Road and Bridge	849	2683							
Town 1 Mill Dragging	57	179							
Town State Loan	2527	7984							
Town Building									
Town Fire Patrol	283	893							
Phone	283	893							
School Local 1 Mill	57	179							
School Special	1698	3002							
State Loan School	478	1509							
~~School~~ Deficiency	668	2112							
~~School~~ Capital Outlay	301	951							
Money and Credits									
TOTALS	12525	36437							

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. Hon.	57	1698	478	179	3002	1509											
" " " Del.	668			2112													
" " " Cap Outlay	301			951													
" " "			3202														
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS			3202	7291	3002	7460	7953										

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1940.

Sample Form for Guidance of Assessor — *HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads on to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)
Samuel Adams	*15*	*NE¼*	*5*	*114*	*32*	*160*		*Yes*	*5600*	*1200*		*6800*	*800*	*933*	*1733*			
O. J. Anderson		*SW¼*	*5*	*114*	*32*	*160*		*No*	*5800*			*5800*		*1933*	*1933*			
Lester Howard		*SE¼*	*5*	*114*	*32*	*160*		*No*	*6200*			*6200*		*2067*	*2067*			
George E. Warner		*N½ of NE¼*	*6*	*114*	*32*	*80*		*Yes*	*2800*	*900*		*3700*	*740*		*740*			
Howard Elliott		*S½ of NE¼*	*6*	*114*	*32*	*80*		*No*	*2800*			*2800*		*933*	*933*			
Oscar Johnson		*NW¼*	*6*	*114*	*32*	*160*		*Yes*	*6000*	*2400*		*8400*	*800*	*1467*	*2267*			
Mary Cole		*E½ of SW¼*	*6*	*114*	*32*	*80*		*Yes*	*2300*	*1200*		*3500*	*700*		*700*			
W. H. Benson		*W½ of SW¼*	*6*	*114*	*32*	*80*		*No*	*3000*			*3000*		*1000*	*1000*			
A. R. Sylvester		*NE¼ of SE¼*	*6*	*114*	*32*	*40*		*Yes*	*1600*	*1600*		*3200*	*577*	*100*	*677*			
Do.		*SW¼ of SE¼*	*6*	*114*	*32*	*40*		*Yes*	*1200*			*1200*	*223*	*33*	*256*			
									37300	*7300*		*44600*	*3840*	*8466*	*12306*			

PROOF

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

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

Total True and Full Value, $44,598

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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	Units	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 $4000 at 20 per cent Class 3B	Assessed Value of Lands at 33⅓ per cent Class 3	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 Department of Taxation (Dollars)	Sold for Taxes
U. S. of America		Lot 1 less 3.5 acres																		
		1 ~~N E ¼ of N E ¼~~				143 77		Un.												
		2 N W ¼ of N E ¼																		
"		3 S W ¼ of N E ¼																		
"		4 S E ¼ of N E ¼																		
		5																		
"		6 N E ¼ of N W ¼																		
"		7 N W ¼ of N W ¼																		
"		8 S W ¼ of N W ¼																		
Shulin Land Co.		9 S E ¼ of N W ¼				40		700		~~100~~ 84			81		~~33~~ 27	27				SOLD FOR TAXES
		10																		
"		11 N E ¼ of S W ¼				40		700		~~100~~ 84			81		~~33~~ 27	27				SOLD FOR TAXES
U. S. of America		12 N W ¼ of S W ¼																		
"		13 S W ¼ of S W ¼																		
"		14 S E ¼ of S W ¼																		
		15																		
"		16 N E ¼ of S E ¼																		
"		17 N W ¼ of S E ¼																		
"		18 S W ¼ of S E ¼																		
"		19 S E ¼ of S E ¼																		
		20																		
						80				~~160~~ 200			162		~~54~~ 67	54				

Valuations by School Districts as Equalized by Department of Taxation: District No. 22 Rate 19.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 8.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	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.
													1													
													2													
													3													
													4													
													5													
													6													
													7													
													8													
		33			652	29						681	9											681		
													10													
		33			652	29						681	11											681		
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
		66			1304	58						1362														

Form 4 CD BALLANTYNE PRINTING, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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: Hills	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of 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 Department of Taxation (Dollars)	Sold for Taxes
U.S. of America		1	~~NE ¼ of NE ¼~~ Lot 1 r 143 rg																		
"		2	~~NW ¼ of NE ¼~~ " r																		
"		3	~~SW ¼ of NE ¼~~																		
"		4	SE ¼ of NE ¼																		
		5																			
		6	NE ¼ of NW ¼																		
State of Minnesota		7	~~NW ¼ of NW ¼~~ " 3																		
U.S. of America		8	~~SW ¼ of NW ¼~~ " 4																		
		9	SE ¼ of NW ¼																		
		10																			
"		11	NE ¼ of SW ¼																		
"		12	~~NW ¼ of SW ¼~~ " 5																		
"		13	SW ¼ of SW ¼																		
"		14	SE ¼ of SW ¼																		
		15																			
"		16	NE ¼ of SE ¼																		
"		17	NW ¼ of SE ¼																		
"		18	SW ¼ of SE ¼																		
"		19	SE ¼ of SE ¼																		
		20																			

Valuations by School Districts as Equalized by Department of Taxation: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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													
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													20													

Form 4 CD 84,000-8-15 DEPUY, DUNNELL & CO.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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 Including 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 2B (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 Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼	3	143	27				No										
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	U. S. of America		~~NE ¼ of SW ¼~~	Lot	10															
12	Adolph & John Peterson		~~NW ¼ of SW ¼~~	"	11		44	75		Yes	~~180~~ 223			180	~~45~~ 36		36			
13	U. S. of America		SW ¼ of SW ¼																	
14	"		SE ¼ of SW ¼																	
15																				
16	"		~~NE ¼ of SE ¼~~	"	8															
17	"		~~NW ¼ of SE ¼~~	"	9															
18	"		SW ¼ of SE ¼																	
19	"		SE ¼ of SE ¼																	
20																				
							44	75			~~180~~ 223			180	~~45~~ 36		36			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ~~Lot~~ 147 Rate 47 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 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														1														
2														2														
3														3														
4														4														
5														5														
6														6														
7														7														
8														8														
9														9														
10														10														
11														11														
12	45				889								889	12	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 16 1941	1092 5646		444		445							
13														13														
14														14														
15														15														
16														16														
17														17														
18														18														
19														19														
20														20														
	45				889								889															

Form 4 CD BILLER-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 $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	100ths	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of 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 5B	Assessed Value of Remainder at 33⅓ per cent Class 3	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 Department of Taxation (Dollars)	SOLD FOR TAXES
1			NE ¼ of NE ¼	4 143 rd					Un												
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4			SE ¼ of NE ¼																		
5																					
6			NE ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8			SW ¼ of NW ¼																		
9			SE ¼ of NW ¼																		
10																					
11	Adolph & John Peterson		~~NE ¼ of SW ¼~~ Lot 11		31					Yes	~~180~~ 180			160	~~39~~ 32		32				
12	" "		~~NW ¼ of SW ¼~~ " 12		39						~~100~~ 100			100	~~25~~ 20		20				
13	U. S. of America		SW ¼ of SW ¼																		
14	State of Minnesota (Robert Wade)		SE ¼ of SW ¼							Yes	~~180~~ 180			160	~~39~~ 32		32				SOLD FOR TAXES
15																					
16	Adolph & John Peterson		NE ¼ of SE ¼ " 9		48.50					Yes	~~100~~ 100			100	~~25~~ 20		20				
17	" "		NW ¼ of SE ¼ " 10		51					Yes	~~390~~ 390	~~90~~ 90		~~480~~ 390	~~96~~ 78		78				
18	State of Minnesota (Center to Robert & Wade)		SW ¼ of SE ¼		40					Yes	~~160~~ 160			160	~~39~~ 32		32				
19	U. S. of America		SE ¼ of SE ¼																		SOLD FOR TAXES
20																					
					711.50						~~990~~ 1213	~~90~~ 99		~~1080~~ 1312	~~24~~ 261		214				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. Un, 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 8 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														1														
2														2														
3														3														
4														4														
5														5														
6														6														
7														7														
8														8														
9														9														
10														10														
11	39					771							771	11	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 16 1941	1893 5640		633		633							
12	25					494							494	12	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 16 1941												
13														13														
14	39					771							771	14	2nd Half Paid 1st Half Paid	NOV 15 1941 JUN 2 1941	6065 6063		385		385							
15														15														
16	25					494							494	16	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 16 1941	1893 5640											
17	94					1858							1858	17	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 16 1941	5640		1176		1176							
18	39					771							771	18	2nd Half Paid 1st Half Paid	NOV 15 1941 JUN 2 1941	6065 6063		386		385							
19														19														
20														20														
	261					5159							5159															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD Miller-Davis 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.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	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)	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 Department of Taxation (Dollars)	Sold for Taxes
1			NE ¼ of NE ¼	5	143	27			Un												
2			NW ¼ of NE ¼																		
3	U. S. of America		~~SW ¼ of NE ¼~~ Lot 8 less 6 acres																		
4	~~H. G. Cannell~~	Albert Wall	~~SE ¼ of NE ¼~~ " 9				14	50		yes	~~84~~ 68	~~217~~ 197		~~301~~ 265	~~6?~~ 53		53				
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	U. S. of America		~~NE ¼ of SW ¼~~ " 7																		
12	"		~~NW ¼ of SW ¼~~ " 6																		
13	"		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	~~H. G. Cannell~~	Albert Wall	NE ¼ of SE ¼				40			yes	~~198~~ 160			160	~~48~~ 32		32				
17	U. S. of America		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							54	50			228 / 282	~~197~~ 217		~~425~~ 499	~~85~~ 129		85				

Line	Valuations by School Districts as Equalized by Department of Taxation: District No. Un, Rate 19.7? 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 8.76 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4	60					11 86							11 86	PAID IN FULL	JUN 17 1941	5641		11 86								
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16	40					7 90							7 90	PAID IN FULL	JUN 17 1941	5641		7 90								
17																										
18																										
19																										
20																										
	100					19 76							19 76													

Form 4 CD 24-100-24-70 DUPLEX, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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: Blks.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Appropriate Class 3) 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 and 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 Department of Taxation Dollars	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼				61.43	87		No											
2			~~NW ¼ of NE ¼~~ Lot 1																		
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 2 ac to U.S.				7.50		No		32 20			30		72 10	10				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 rec to Alg 71						No		104 ~~64~~			84		35 ~~24~~	28				SOLD FOR TAXES
19	B. B. Ralph		SE ¼ of SE ¼ " 7				51.50		No		204 ~~204~~			204		68 ~~68~~	68				SOLD FOR TAXES
20																					
							80.00				318			318		106	106				
											393			372		131					

	Valuations by School Districts as Equalized by Department of Taxation: District No. Cty. Rate 17.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 8.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2																												
3																												
4																												
5																												
6																												
7																												
8																												
9																												
10	12					337	11						248												248	g		268
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18	35					692	31						723												723	g		781
19	84					1660	74						1734												1734	c		1873
20																												
	121					2689	116						2705															

FORM 4 CD BUSINESS FORMS, 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.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Improvements	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads, up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value Equalized by the Board of Review	Total Assessed Value as Equalized by Industry Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Geo. Swann et al		NE ¼ of NE ¼	7	143	27	40		No	No	294 / 165			165		64 / 55	55				
2	State of Minnesota		NW ¼ of NE ¼																		SOLD FOR TAXES
3	"		SW ¼ of NE ¼																		
4	Geo. Swann et al		SE ¼ of NE ¼				40		No		294 / 165			165		64 / 55	55				
5																					SOLD FOR TAXES
6	U.S. of America		NE ¼ of NW ¼																		
7	Fred H. Anderson		NW ¼ of NW ¼ Lot 1				27.80		No		315 / 165	40 / 30		165 / 195		55 / 40	46				
8	Albert Freitag		SW ¼ of NW ¼ " 2				27.43		Yes		160 / 165	300 / 300		460 / 370	83 / 74		74				
9	"		SE ¼ of NW ¼				40		Yes		294 / 165			165	49 / 33		33				SOLD FOR TAXES
10	"		W ½ of Lot 3				14.58		Yes		160 / 160			160	192 / 32		32				SOLD FOR TAXES
11	State of Minnesota	Mrs. Bill Moritz	NE ¼ of SW ¼				40		Yes		198 / 160			160	39 / 32		32				SOLD FOR TAXES
12	Carl Freitag		NW ¼ of SW ¼ E½ of Lot 3				14.58		No		294 / 160			60		25 / 20	20				
13	"		SW ¼ of SW ¼ Lot 4				27.84		No		149 / 160			120		49 / 40	40				
14	W.A. & Wayne Drake		SE ¼ of SW ¼				40		Yes		234 / 160			190	47 / 38		38				
15																					SOLD FOR TAXES
16	U.S. of America		NE ¼ of SE ¼																		
17	Bertha Quale		NW ¼ of SE ¼				40		Yes		188 / 160	55 / 40		200 / 200	48 / 40		40				
18	W. Drake & Wayne Drake		SW ¼ of SE ¼				40		Yes		223 / 160	335 / 300		535 / 500	115 / 100		100				SOLD FOR TAXES
19	" "		SE ¼ of SE ¼				40		Yes		149 / 160			120	30 / 24		24				SOLD FOR TAXES
20																					SOLD FOR TAXES
							435.78				1700 / 2100	715 / 785		2415 / 2885	353 / 410	314 / 275	569 / 683				

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	68					1344	60						1404													1404		
2																												
3																												
4	68					1344	60						1404													1404		
5																												
6														2nd Half Paid	OCT	30	1941	10887										
7	55					1087	48						1135	1st Half Paid	MAY	22	1941	4095		568		567						
8	83					1640							1640	PAID IN FULL	DEC	17	1941											
9	41					810							810	PAID IN FULL	DEC	17	1941	11431										
10	15					296							296	PAID IN FULL	DEC	17	1941							27.46	4.20			
11	39					771							771	PAID IN FULL	NOV	4	1941	10257				771	38					
12	25					494	22						516													516		557
13	49					968	43						1011													1011		1092
14	47					929							929	PAID IN FULL	OCT	29	1941	9867				929	19					
15																												
16																												
17	48					948							948													948		
18	115					2273							2273	PAID IN FULL	OCT	29	1941	9867				2.866						
19	30					593							593	PAID IN FULL	OCT	29	1941							100				
20																												
	683					13497	233						13730															

FORM 4 CD 30-1,000-10-1-40 DORSEY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Down of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1940.

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 and Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands and Structures, Improvements and Machinery 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 Department of Taxation (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼	8	148	27			Un												
2	Edward Okaleke		NW ¼ of NE ¼				40			Yes	2~~1~~90			170	4~~1~~ 34		34				SOLD FOR TAXES
3	U. S. of America		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	Edward Okaleke		NE ¼ of NW ¼				40			Yes	2~~8~~82 ~~24~~	4~~1~~ 72		3~~4~~4 270	6~~4~~ 54		54				SOLD FOR TAXES
7	Geo. Swan et al		NW ¼ of NW ¼				40			No	2~~1~~65			165		6~~8~~ 55	55				SOLD FOR TAXES
8	U. S. of America		SW ¼ of NW ¼																		
9	John Armbrust		SE ¼ of NW ¼				40			Yes	2~~1~~60			160	4~~1~~ 32		32				SOLD FOR TAXES
10																					
11	Chas. Armbrust		NE ¼ of SW ¼				40			Yes	2~~1~~98	7~~1~~2		3~~2~~4 270	6~~4~~ 54		54				SOLD FOR TAXES
12	Barlow Realty Co.		NW ¼ of SW ¼				40			No	2~~1~~65			165		6~~8~~ 55	55				SOLD FOR TAXES
13			SW ¼ of SW ¼				40			No	2~~1~~65			165		6~~8~~ 55	55				SOLD FOR TAXES
14	Chas. Armbrust		SE ¼ of SW ¼				40			Yes	2~~1~~60			160	4~~1~~ 32		32				SOLD FOR TAXES
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			Yes	2~~1~~60			160	4~~1~~ 32		32				SOLD FOR TAXES
19	U. S. of America		SE ¼ of SE ¼																		
20																					
							360				1591	1~~1~~5		1685	238	1~~6~~5	403				
											1943	120		2068	292	204	497				

Cass County, Minnesota, for Taxes for the Year 1940.

	Valuations by School Districts as Equalized by Department of Taxation: 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 3.16 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2	42					830							830	1st Half Paid 1st Half Paid	NOV 15 1941 JUN 2 1941	06~~8~~6 3062		41~~6~~		41~~5~~						
3																										
4																										
5																										
6	66					1304							1304	2nd Half Paid 1st Half Paid	NOV 15 1941 JUN 2 1941	06~~8~~6 3062		65~~2~~		65~~1~~						
7	68					1344	59						1403											1403		
8																										
9	40					790							790											790		
10																										
11	65					1285							1285											1285		
12	68					1344	60						1404											1404		
13	68					1344	60						1404											1404		
14	40					790							790											790		
15																										
16																										
17																										
18	40					790							790											790		
19																										
20																										
	497					9821	179						10000													

FORM 4 CD BALMR-BATE PRINTING, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bear 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. S-Dist. 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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per Cent, Class 3B	Assessed Value of Remainder at 33⅓ Per Cent, Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	U.S. of America		NE¼ of NE¼	9	143	27				No											
2	State of Minnesota (Co. Tr. to S.P.B. Shows)		NW¼ of NE¼				40			No	~~165~~ 165			165		~~165~~ 55	55				
3			SW¼ of NE¼																		SOLD FOR TAXES
4	U.S. of America		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	State of Minnesota		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	C.A. Ruhl		NE¼ of SW¼				40			No	~~165~~ 165			165		~~165~~ 55	55				SOLD FOR TAXES
12			NW¼ of SW¼ less 1 ac. sch.				39			No	~~165~~ 165			165		~~165~~ 55	55				SOLD FOR TAXES
13	U.S. of America		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16			NE¼ of SE¼																		
17	C.A. Ruhl		NW¼ of SE¼				40			No	~~165~~ 165			165		~~165~~ 55	55				
18	U.S. of America		SW¼ of SE¼																		SOLD FOR TAXES
19	State of Minnesota		SE¼ of SE¼																		
20																					
							159				~~495~~ 816			~~495~~ 816		~~165~~ 272	165				

Cass County, Minnesota, for Taxes for the Year 1940.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. 2 Rate 44 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 8 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 1941	$ cts.	June Settlement 1941	$ cts.	Penalty	$ cts.	November Settlement 1941	$ cts.	Penalty	$ cts.	Collections to First Monday in January 1942	$ cts.	Penalty	$ cts.	Delinquent on First Monday in January 1942	$ cts.	Penalty	$ cts.	Total Delinquent Tax and Penalty	$ cts.
1																																																
2	68					13	44	59												14	03	✓																						14	03		15	15
3																																																
4																																																
5																																																
6																																																
7																																																
8																																																
9																																																
10																																																
11	68					13	44	59												14	03																											
12	68					13	44	59												14	03																						14	02				
13																																												14	03				
14																																																	
15																																																	
16																																																	
17	68					13	43	60												14	03																								14	03				
18																																																	
19																																																	
20	272					53	75	237												56	12																											

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bear River, Cass County, Minnesota, for Taxes for the Year 1940.

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 Department of Taxation (Dollars)	Sold for Taxes
1	State of Minnesota		NE¼ of NE¼	10	143	29			Un												
2	Alfred Rack		NW¼ of NE¼				40			No	~~204~~ ~~165~~			165		~~68~~ ~~55~~	55				SOLD FOR TAXES
3	"		SW¼ of NE¼				40			No	~~204~~ ~~165~~			165		~~68~~ ~~55~~	55				SOLD FOR TAXES
4	"		SE¼ of NE¼				40			No	~~204~~ ~~165~~			165		~~68~~ ~~55~~	55				SOLD FOR TAXES
5																					
6	U.S. of America		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	"		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	State of Minnesota		SW¼ of SW¼																		
14	O.A. Kuhl		SE¼ of SW¼				40			No	~~204~~ ~~165~~			165		~~68~~ ~~55~~	55				SOLD FOR TAXES
15																					
16	U.S. of America		NE¼ of SE¼																		
17	Alfred Rack		NW¼ of SE¼				40			No	~~204~~ ~~165~~			165		~~68~~ ~~55~~	55				SOLD FOR TAXES
18	U.S. of America		SW¼ of SE¼																		
19	State of Minnesota		SE¼ of SE¼																		
20																					
							200				825			825		~~275~~ ~~275~~	275				
											1070										

Cass County, Minnesota, for Taxes for the Year 1940.

	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 19 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 8 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 1941: $	cts.	June Settlement 1941: $	cts.	Penalty: $	cts.	November Settlement 1941: $	cts.	Penalty: $	cts.	Collections to First Monday in January 1942: $	cts.	Penalty: $	cts.	Delinquent on First Monday in January 1942: $	cts.	Penalty: $	cts.	Total Delinquent Tax and Penalty: $	cts.
1																																																		
2	68					1344	57													1403																									1403				
3	68					1344	57													1403																									1403				
4	68					1344	57													1403																									1403				
5																																																		
6																																																		
7																																																		
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9																																																		
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11																																																		
12																																																		
13																																																		
14	68					1344	57													1403																									1403				
15																																																		
16																																																		
17	68					1342	60													1403																									1402				
18																																																		
19																																																		
20																																																		
	340					6719	296													7015																													

Form 4 CD Miller-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 1940.

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	Hds.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of 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 Department of Taxation (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																			

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills (Dollars $ cts.)	State Tax on Non-Homestead ..... Mills (Dollars $ cts.)	Total General Tax (Dollars $ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes (Dollars $ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ 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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													18																	
													19																	
													20																	

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD Miller-Davis 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 the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota		1	N E ¼ of N E ¼	12	143	27															
U. S. of America		2	N W ¼ of N E ¼																		
"		3	S W ¼ of N E ¼																		
"		4	S E ¼ of N E ¼																		
		5																			
"		6	N E ¼ of N W ¼																		
"		7	N W ¼ of N W ¼																		
"		8	S W ¼ of N W ¼																		
"		9	S E ¼ of N W ¼																		
		10																			
"		11	N E ¼ of S W ¼																		
"		12	N W ¼ of S W ¼																		
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	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																			

Valuations by School Districts as Equalized by Department of Taxation: 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ 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 811.20-3k16 COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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 and 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	U.S. of America		NE ¼ of NE ¼	13	148	29															
2	"		NW ¼ of NE ¼																		
3	State of Minnesota		SW ¼ of NE ¼																		
4	U.S. of America		SE ¼ of NE ¼																		
5																					
6	State of Minnesota		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	U.S. of America		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	State of Minnesota		NW ¼ of SE ¼																		
18	"	(Contract to Glenn Shaw)	SW ¼ of SE ¼																		SOLD FOR TAXES
19	"	(" " ")	SE ¼ of SE ¼																		SOLD FOR TAXES
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7																										
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20																										

Form 4 CD BALMS BLYE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

		Description of Property								Assessor's Valuation						Equalized Values																													
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands and Structures, Improvements and Machinery	Assessed Value of Improvements up to $1,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value Equalized by the Board of Review	Total Assessed Value Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: 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 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		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.	$ cts.
State of Minnesota		1	NE ¼ of NE ¼	14	143	27																																							
"		2	NW ¼ of NE ¼																																										
"		3	SW ¼ of NE ¼																																										
"		4	SE ¼ of NE ¼																																										
		5																																											
"		6	NE ¼ of NW ¼																																										
U.S. of America		7	NW ¼ of NW ¼																																										
"		8	SW ¼ of NW ¼																																										
"		9	SE ¼ of NW ¼																																										
		10																																											
State of Minnesota		11	NE ¼ of SW ¼																																										
U.S. of America		12	NW ¼ of SW ¼																																										
State of Minnesota		13	SW ¼ of SW ¼																																										
"		14	SE ¼ of SW ¼																																										
		15																																											
"		16	NE ¼ of SE ¼																																										
"		17	NW ¼ of SE ¼																																										
"		18	SW ¼ of SE ¼																																										
"		19	SE ¼ of SE ¼																																										
		20																																											

Form 4 CD 84180-30'40 Schaff, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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 and Improvements all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2A, 33 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1	State of Minnesota		NE ¼ of NE ¼	15	143	27			Un																											
2	C. A. Kuhl		NW ¼ of NW ¼ of NE ¼				20			No	10th 84			84		25 28	28				SOLD FOR TAXES	35					692	31							723
3	State of Minnesota		SW ¼ of NE ¼																																	
4			SE ¼ of NE ¼																																	
5	U. S. of America		E½ of W½ of NE ¼																																	
6	State of Minnesota		NE ¼ of NW ¼																																	
7	"		NW ¼ of NW ¼																																	
8	"		SW ¼ of NW ¼																																	
9	U. S. of America		SE ¼ of NW ¼																																	
10																																				
11	"		NE ¼ of SW ¼																																	
12	State of Minnesota		NW ¼ of SW ¼																																	
13	"		SW ¼ of SW ¼																																	
14	U. S. of America		SE ¼ of SW ¼																																	
15																																				
16	"		NE ¼ of SE ¼																																	
17	"		NW ¼ of SE ¼																																	
18	State of Minnesota		SW ¼ of SE ¼																																	
19	"		SE ¼ of SE ¼																																	
20																																				
							20				84 104			84		28 34	28					35					692	31							723

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1															
2													723		
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
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16															
17															
18															
19															
20															

Form 4 CD 84,000-5-1-40 [illegible]

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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 Personal Property 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 Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota		1	NE ¼ of NE ¼	16	143	27	70														
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 Department of Taxation: 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 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1942	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														
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													20														

Form 4 CD Keep to the Display, Binding

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 1940.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hdths	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 and Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	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 Department of Taxation (Dollars)	Sold for Taxes
1	U.S. of America		NE¼ of NE¼	17	148	27			Un												
2	"		NW¼ of NE¼																		
3	~~August Kuhlman~~ State of Minnesota		SW¼ of NE¼				40			No	~~204~~ 765			165		68 ~~55~~	55				
4	State of Minnesota		SE¼ of NE¼																		
5																					
6	U.S. of America		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8			SW¼ of NW¼																		
9	Homer L. Bastien		SE¼ of NW¼				40			No	~~204~~ 765			165		68 ~~55~~	55				SOLD FOR TAXES
10																					
11	U.S. of America		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	~~State of Minn. Dept. of Forest Preserves~~ U.S. of America		NE¼ of SE¼																		
17	U.S. of America		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	~~State of Minn. Dept. of Forest Preserves~~ U.S. of America		SE¼ of SE¼																		
20																					
							80				~~330~~ 408			330		~~110~~ 136	110				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 144 Rate 72 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	State Tax on Non-Homestead 9 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
1																												
2																												
3	68					1344	60						1404	Forfeited												1404	Cancelled	
4																												
5																												
6																												
7																												
8																												
9	68					1344	60						1404													1404		
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	136					2688	120						2808															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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	Line	Subdivision	Sec. or Lot	Town or Block	Range	Acres of Land (Acres, 100ths)	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	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)	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 Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota		1	NE¼ of NE¼	18	143	27		Un												
Emil Vogel		2	NW¼ of NE¼				40		Yes	~~229~~ 212	~~532~~ 488		~~836~~ 730	~~167~~ 146		146				
U. S. of America		3	SW¼ of NE¼																	
"		4	SE¼ of NE¼																	
		5																		
Walter Nelson		6	NE¼ of NW¼				40		Yes	~~235~~ 190			190	~~47~~ 38		38				SOLD FOR TAXES
"		7	Lot 1 less W½ of S½ (7.65 ac.) ~~NW¼ of NW¼~~				22 95		Yes	~~163~~ 132	~~460~~ 418		~~623~~ 550	~~125~~ 110		110				~~SOLD FOR TAXES~~
State of Minnesota		8	S. 22.64 ac. of Lot 2 & SE¼ NW¼ ~~SW¼ of NW¼~~																	
		9	SE¼ of NW¼																	
Mary Melrose Dean		10	N. 43.84 ac. of Lot 2 & SE¼ NW¼				43 84		No	~~212~~ 171	~~20~~ 18		~~232~~ 189		~~77~~ 63	63				SOLD FOR TAXES
State of Minnesota		11	NE¼ of SW¼																	
"		12	~~NW¼ of SW¼~~ Lot 3																	
Virgil F. Lundeen		13	~~SW¼ of SW¼~~ " 4				33 24		Yes	~~82~~ 65			65	~~16~~ 13		13				
Adolph Songe		14	SE¼ of SW¼				40		No	~~163~~ 132			132		~~54~~ 44	44				
Walter L. Nelson		15	W½ of S½ of Lot 1				7 65		Yes	~~31~~ 25			25	~~6~~ 5		5				~~SOLD FOR TAXES~~
U. S. of America		16	NE¼ of SE¼																	
Harry L. Heuring		17	NW¼ of SE¼				40		Yes	~~161~~ 130			130	~~32~~ 26		26				
"		18	SW¼ of SE¼				40		Yes	~~184~~ 146	~~653~~ 594		~~837~~ 740	~~167~~ 148		148				
U. S. of America		19	SE¼ of SE¼																	
		20																		
							307 68			~~1208~~ 1575	~~1518~~ 1670		~~2726~~ 3195	~~481~~ 560	~~109~~ 131	~~588~~ 691				

Valuations by School Districts as Equalized by Department of Taxation: District No. 122, Rate 197.62 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 8.76 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	... ($ cts.)	... ($ cts.)	Total Taxes ($ cts.)	Line	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1	2nd Half Paid	OCT 31 1941	10116										
167					33 00							33 00	2	1st Half Paid	MAY 24 1941	4140		16 50		16 50						
													3													
													4													
													5													
47					9 29							9 29	6	PAID IN FULL	OCT 18 1941	9501				9 29	33					
125					24 70							24 70	7	PAID IN FULL	OCT 18 1941	9501				24 70	86					
													8													
													9													
77					15 22	67						15 89	10											15 89 J	also 37-38-39	17 16
													11													
													12	2nd Half Paid	OCT 22 1941	9408										
16					3 16							3 16	13	1st Half Paid	MAR 25 1941	2973		1 58		1 58						
54					10 67	47						11 14	14											11 14 J		12 03
6					1 19							1 19	15	PAID IN FULL	OCT 18 1941	9501				1 19	04					
													16													
32					6 32							6 32	17											6 32 J		6 82
167					33 00							33 00	18											33 00 J		35 64
													19													
													20													
691					136 55	1 14						137 69														

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bear River, Cass County, Minnesota, for Taxes for the Year 1940.

FORM 4 C.D. BALLARD-THORPE 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	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Excluding Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Improvements	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
							Acres / 100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Nellie Sebermann	State of Minnesota (Contract to Mr. Russell Campbell)	NE ¼ of NE ¼	19	143	29	40.25		Yes	210 / 210			210	52 / 52		42				
3	"		NW ¼ of NE ¼																	SOLD FOR TAXES
4	"		SW ¼ of NE ¼																	
5	Nellie Sebermann		SE ¼ of NE ¼				40.41		Yes	170 / 170			170	43 / 34		34				
6	Clara Anderson		8.75 ac. of Lot 1 W. of Mississippi & E. of Rip.				8.95		No	36 / 36			36		15 / 12	12				SOLD FOR TAXES
7	Louis H. Campbell		Excepting 45.91 ac. of NW ¼				45.91		Yes	263 / 263	415 / 415		678 / 678	135 / 135		118				SOLD FOR TAXES
8			NE ¼ of NW ¼																	
9	A. J. Sanders & Wayne E. & Virgil Sanders		Strip 1 rod wide off N. of Rip. in Sec. 19				41.40		Yes	468 / 468	335 / 335		803 / 803	174 / 174		112				SOLD FOR TAXES
10	Louis H. Campbell		Central 30 ac. of NW ¼				50		Yes	160 / 160			160	40 / 32		32				SOLD FOR TAXES
11			SW ¼ of NW ¼																	
12																				
13	"		All E. 2 of Rip. of Lot 3 of NE ¼ Sec. 4				29.08		Yes	130 / 130			130	32 / 22		22				
14	Fred H. Anderson		All that part of NE ¼ Sec. 4				45.74		No	288 / 288	297 / 297		585 / 585		129 / 129	147				
15	"		NE ¼ of SW ¼																	
16			NW ¼ of SW ¼																	
17	U. S. of America		S. W. ¼ of S. W. ¼ Lot 4																	
18	Olga Agard Armstrong		S. E. ¼ of S. W. ¼				37.97		No	173 / 173	259 / 259		432 / 432		147 / 147	127				SOLD FOR TAXES
19	State of Minnesota		See 11.15 ac. Rip. W. of Rip. + 1.70 ac. in Sec. Rip.																	
20			That part of S. E. ¼ W. of Rip. Lying N. of Rip.																	
1	Nicholas New		NE ¼ of SE ¼				40.68		No	245 / 245	80 / 80		325 / 325		75 / 61	61				SOLD FOR TAXES
2			NW ¼ of SE ¼				40.32		No	200 / 162			162		67 / 54	54				SOLD FOR TAXES
3	State of Minnesota		SW ¼ of SE ¼ Sec. Rip.																	
4	"		SE ¼ of SE ¼																	
5																				
6																				
7																				
8																				
9																				
10																				
							410.31			1777 / 2191	1232 / 1358		3009 / 3549	360 / 425	401 / 474	761 / 899				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 6000 Rate 17 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 8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1943	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	51					1028							1028												1028	82	1110
2																											
3																											
4	47					830							830												830	8	838
5	15					296	13						309												309		
6	135					2668							2668		PAID IN FULL	JAN 2 1942	11444						2668				
7	129					2549							2549		2nd Half Paid	OCT 22 1941	10408										
															1st Half Paid	MAR 25 1941	2993		1275		1274						
8	40					790							790		PAID IN FULL	JAN 2 1942											
9																	11641						1324				
10	27					534							534		PAID IN FULL	JAN 2 1942											
11	170					3360	149						3509		2nd Half Paid	OCT 30 1941	10682										
															1st Half Paid	MAY 22 1941	4045		1754		1755						
12																											
13																											
14	147	120				2905	129						3034														
15																											
16	75					1482	66						1548												1541		
17	67					1324	59						1383												1283		
18																											
19																											
20																											
	899					17766	416						18182														

Form 4 CD 30M-39-16 DIGEST, SUBSIDIA-16

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	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 Personal Property Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	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 Department of Taxation (Dollars)	Sold for Taxes
1	Inga Skatterud	U. S. of America	NE ¼ of NE ¼	10	143	27	40		Un	Yes	~~198~~ 160			160	40 32		32				SOLD FOR TAXES
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4	Inga Skatterud		SE ¼ of NE ¼				40			Yes	~~198~~ 160			160	40 32		32				SOLD FOR TAXES
5																					
6	U. S. of America		NE ¼ of NW ¼																		
7	Mike Scherman		NW ¼ of NW ¼				40			Yes	~~168~~ 130	~~136~~ 124		~~304~~ 260	~~64~~ 52		52				
8	State of Minnesota		SW ¼ of NW ¼																		
9	U. S. of America		SE ¼ of NW ¼																		
10																					
11	Chas. A. Parker		NE ¼ of SW ¼				40			Yes	~~198~~ 160			160	40 32		32				SOLD FOR TAXES
12	P. D. Peterson		NW ¼ of SW ¼				40			No	~~198~~ 160			~~198~~ 160		~~64~~ 52	52				
13			SW ¼ of SW ¼				40			No	~~548~~ 443	~~1347~~ 1117		~~1895~~ 1560		~~548~~ 443	443				
14	Federal Rem State Bank		SE ¼ of SW ¼				40			No	~~165~~ 165			165		~~66~~ 66	66				SOLD FOR TAXES
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	Chas. A. Parker		NW ¼ of SE ¼				40			Yes	~~198~~ 160			160	40 32		32				SOLD FOR TAXES
18			SW ¼ of SE ¼				40			Yes	~~204~~ 170	~~572~~ 476		~~776~~ 646	~~170~~ 136		136				SOLD FOR TAXES
19	U. S. of America		SE ¼ of SE ¼																		
20																					
							360				~~1487~~ 1839	~~1743~~ 1917		~~3230~~ 2756	~~316~~ 296	~~550~~ 628	~~866~~ 1004				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 64 Rate 77 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	State Tax on Non-Homestead 2.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1					40	790							790	1st Half Paid	JUN 27 1941	6497		395						395		
2																										
3																										
4					40	790							790	1st Half Paid	JUN 27 1941	6497		395						395		
5																										
6																										
7					61	1205							1205	PAID IN FULL	SEP 26 1941	8848				1205	36					
8																										
9																										
10																										
11					40	790							790											790		
12					22 64	1265	56 70						1321	PAID IN FULL	SEP 30 1941	8927				4031				Abated 4.54		#794
13					184 46	9302	434						10236	PAID IN FULL	SEP 30 1941									" " 35.77		of 36
14					68	1344	60						1404											Abated		
15																								1604		1516
16																										
17					40	790							790											790		
18					155	3063							3063											3063		
19																										
20																										
					1004	19839	560						20389													

FORM 4 CD SALES-RITE REPORT, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bear River, Cass County, Minnesota, for Taxes for the Year 1940.

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 Department of Taxation (Dollars)	Sold for Taxes
U.S. of America		1	NE ¼ of NE ¼	21	143	27		114													
"		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
		5																			
~~State of Minn. (Dept of Pure Lands)~~	U. S. of America		NE ¼ of NW ¼																		
Inga Skattum		7	NW ¼ of NW ¼				40			yes	~~255~~ 206	~~324~~ 244		~~479~~ 450	~~96~~ 90		82				SOLD FOR TAXES
"		8	S W ¼ of NW ¼				40			yes	~~160~~ 160			160	~~32~~ 32		32				SOLD FOR TAXES
~~State of Minn. (Dept of Pure Lands)~~	U. S. of America		S E ¼ of NW ¼																		
		10																			
Geo. E. Spafford		11	N E ¼ of S W ¼				40			no	~~204~~ 165			165		~~68~~ 55	55				SOLD FOR TAXES
"		12	N W ¼ of S W ¼				40			no	~~204~~ 165			165		~~68~~ 55	55				SOLD FOR TAXES
"		13	S W ¼ of S W ¼				40			no	~~204~~ 165			165		~~68~~ 55	55				SOLD FOR TAXES
"		14	S E ¼ of S W ¼				40			no	~~204~~ 165			165		~~68~~ 55	55				SOLD FOR TAXES
		15																			
Jonas O. Johnson		16	N E ¼ of S E ¼				40			no	~~204~~ 165			165		~~68~~ 55	55				SOLD FOR TAXES
Oscar O. Johnson		17	N W ¼ of S E ¼				40			yes	~~198~~ 160			160	~~40~~ 32		32				SOLD FOR TAXES
"		18	S W ¼ of S E ¼				40			yes	~~324~~ 260	~~324~~ 260		~~650~~ 520	~~130~~ 104		104				SOLD FOR TAXES
Jonas O. Johnson		19	S E ¼ of S E ¼				40			no	~~204~~ 165			165		~~68~~ 55	55				SOLD FOR TAXES
		20																			
							400				~~1732~~ 2142	~~508~~ 558		~~2240~~ 2700	~~250~~ 296	~~330~~ 408	~~540~~ 704				

Valuations by School Districts as Equalized by Department of Taxation: District No. 4 Rate 22.2 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
													3													
													4													
													5													
													6													
96					1397							1397	7	1st Half Paid	JUN 27 1941	6497		1344						938		
40					790							790	8	1st Half Paid	JUN 27 1941									395		
													9													
													10													
68					1344	60						1404	11	PAID IN FULL	JUN 3 - 1941											
68					1344	60						1404	12	PAID IN FULL	JUN 3 - 1941	4718		5616								
68					1344	60						1404	13	PAID IN FULL	JUN 3 - 1941											
68					1344	60						1404	14	PAID IN FULL	JUN 3 - 1941											
													15													
68					1344	59						1403	16											1403		
40					790							790	17											790		
120					2371							2371	18											2371		
68					1344	59						1403	19											1403		
													20													
704					13912	358						14270														

FORM 4 CD BALM-BATE PRINTING, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1940.

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	Hills	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 Real Estate Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Lands up to $1000 at 20 per cent Class 3B	Assessed Value of Homestead Remainder at 33⅓ per cent Class 3	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 "Board" (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	U.S. of America		NE¼ of NE¼	77143.27				UA													
2	"		NW¼ of NE¼																		
3	State of Minnesota		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	U.S. of America		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	State of Minnesota		SE¼ of NW¼																		
10																					
11	D.A. Anderson		NE¼ of SW¼				40			yes	~~228~~			180	~~45~~ 36		36				SOLD FOR TAXES
12	U.S. of America		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	D.A. Anderson		SE¼ of SW¼				40			yes	~~267~~ 212	~~163~~ 148		~~425~~ 360	~~85~~ 72		72				SOLD FOR TAXES
15																					
16	U.S. of America		NE¼ of SE¼																		
17	Fred C. Doffle		NW¼ of SE¼				40			yes	~~161~~ 130			130	~~32~~ 26		26				SOLD FOR TAXES
18	"		SW¼ of SE¼				40			yes	~~172~~ 140			140	~~35~~ 28		28				SOLD FOR TAXES
19	U.S. of America		SE¼ of SE¼																		
20																					
							160				~~662~~ 819	~~148~~ 163		~~810~~ 982	~~162~~ 197		162				

Cass County, Minnesota, for Taxes for the Year 1940.

	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 88.5 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 8½ Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2																												
3																												
4																												
5																												
6																												
7																												
8																												
9																												
10																												
11	45					839							839												889	9	960	
12																												
13																												
14	85					1680							1680												1680	9	1814	
15																												
16																												
17	32					632							632												632	9	683	
18	35					692							692												692	9	747	
19																												
20																												
	197					3843							3843															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD Miller-Davis 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)	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 Department of Taxation (Dollars)	Sold for Taxes
U. S. of America		1	NE ¼ of NE ¼	23	143	27			Un												
"		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
		5																			
State of Minnesota		6	NE ¼ of NW ¼																		
U. S. of America		7	NW ¼ of NW ¼																		
"		8	SW ¼ of NW ¼																		
State of Minnesota		9	SE ¼ of NW ¼																		
		10																			
"		11	NE ¼ of SW ¼																		
"		12	NW ¼ of SW ¼																		
"		13	SW ¼ of SW ¼																		
"		14	SE ¼ of SW ¼																		
		15																			
U. S. of America		16	NE ¼ of SE ¼																		
"		17	NW ¼ of SE ¼																		
State of Minnesota		18	SW ¼ of SE ¼ less 10 acres																		
"		19	SE ¼ of SE ¼																		
"		20	10 acres E. side of SW¼ SE¼																		

Valuations by School Districts as Equalized by Department of Taxation: 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ 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 Miller Data Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Dover of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per Cent Class 3B	Assessed Value of Remainder at 33⅓ per Cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U. S. of America		N E ¼ of N E ¼	24	140	27			Un												
2	"		N W ¼ of N E ¼																		
3	"		S W ¼ of N E ¼																		
4	"		S E ¼ of N E ¼																		
5																					
6	Berna A. Haeusstad		N E ¼ of N W ¼				40		No		~~165~~ 204			165		~~53~~ 68	53				SOLD FOR TAXES
7	U. S. of America		N W ¼ of N W ¼																		
8	"		S W ¼ of N W ¼																		
9	"		S E ¼ of N W ¼																		
10																					
11	State of Minnesota		N E ¼ of S W ¼																		
12	"		N W ¼ of S W ¼																		
13	U. S. of America		S W ¼ of S W ¼																		
14	"		S E ¼ of S W ¼																		
15																					
16	"		N E ¼ of S E ¼																		
17	"		N W ¼ of S E ¼																		
18	"		S W ¼ of S E ¼																		
19	"		S E ¼ of S E ¼																		
20																					
							40				165 204			165 204		~~53~~ 68	53				

	Valuations by School Districts as Equalized by Department of Taxation: Diggs No. 1 Rate 17.4 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 8.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1													
2													
3													
4													
5													
6	68					13 44	60						14 04
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
	68					13 44	60						14 04

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1															
2															
3															
4															
5															
6														14 04	
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															

Form 4 CD BILLIE-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 1940.

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	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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20% per cent Class 3B (Dollars)	Assessed Value of the Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Director of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 17.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead ($ cts.)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 3.16 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
	U. S. of America		NE ¼ of NE ¼				75	14	77	Un																																						
2	"		NW ¼ of NE ¼																																													
3	"		SW ¼ of NE ¼																																													
4	"		SE ¼ of NE ¼																																													
5																																																
6	Geo. J. Opsahl, Inc.		NE ¼ of NW ¼				40			yes	193 / 193			195	38 / 38		31				SOLD FOR TAXES	38				751						751											751					
7	"		NW ¼ of NW ¼				40			yes	345 / 345	89 / 89		434 / 434	77 / 77		64				SOLD FOR TAXES	77				1522						1522											152 2					
8	Red River Lbr. Co.		SW ¼ of NW ¼				40			yes	156 / 156	34 / 34		190 / 190	121 / 121		166				SOLD FOR TAXES	121				2391						2391										3083	10 8					
9	" " Charles B. Robbins		SE ¼ of NW ¼				40			yes	143 / 143			140	35 / 35		28				SOLD FOR TAXES	35				692						692																
10																																																
11	U. S. of America		NE ¼ of SW ¼																																													
12	"		NW ¼ of SW ¼																																													
13	"		SW ¼ of SW ¼																																													
14	"		SE ¼ of SW ¼																																													
15																																																
16	Lucien Oliver		NE ¼ of SE ¼				40			yes	257 / 214	117 / 117		374 / 374	78 / 78		62					73				1443						1443											144 3			155 7	
17	"		NW ¼ of SE ¼				40			yes	199 / 199	165 / 165		164 / 164	40 / 40		32					40				790						790											79 0			85 3	
18	"		SW ¼ of SE ¼				40			yes	199 / 199			160 / 160	40 / 40		32					40				790						790											79 0			85 3	
19	"		SE ¼ of SE ¼				40			yes	199 / 199			160 / 160	40 / 40		32					40				790						790											79 0			85 3	
20																																																
							320				1380 / 1307	555 / 611		1935 / 2318	387 / 464		387					464				9169						9169																

Form 4 CD Miller-Davis Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hds.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Pertaining to Real Estate (Dollars)	Total True and Full Value of all Structures, Improvements and Machinery	Assessed Value of Lands Classified as 3B, up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Structures and Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
1	State of Minnesota (Centr. to James Rabie)		NE¼ of NE¼	26	143	27	40		11	yes	~~160~~ 120	~~100~~ 100		~~260~~ 220		~~53~~ 67	53				SOLD FOR TAXES
2	U. S. of America		NW¼ of NE¼																		
3	State of Minnesota (Centr. to James Rabie)		SW¼ of NE¼				40			yes	~~230~~ 190			~~190~~ 190		~~47~~ 38	38				SOLD FOR TAXES
4	" " " "		SE¼ of NE¼				40			yes	~~280~~ 235			~~235~~ 235		~~47~~ 47	47				SOLD FOR TAXES
5																					
6	U. S. of America		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	"		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							180				~~585~~ 724	~~100~~ 110		~~685~~ 834		~~137~~ 137	137				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 11 Rate 40 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 8.16 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
1	67					12.25							12.25	2nd Half Paid 1st Half Paid	NOV 1 2 1941 MAY 3 1 1941	01470		6.13		6.12						
2																										
3	47					9.29							9.29	2nd Half Paid 1st Half Paid	NOV 1 2 1941 MAY 3 1 1941	01470 05830		10.37		10.38						
4	57					11.46							11.46	2nd Half Paid 1st Half Paid	NOV 1 2 1941 MAY 3 1 1941											
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	167					33.00							33.00													

Form 4 CD BALLIET BRO'S 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 1940.

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 $4000 at 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	U.S. of America		NE ¼ of NE ¼	77	142	77															
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	275 / 275	175 / 175		275 / 275	65 / 55		55				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.		SW ¼ of SW ¼				40			yes	278 / 278	152 / 152		237 / 237	66 / 56		56				SOLD FOR TAXES
14	U.S. of America		SE ¼ of SW ¼																		
15																					
16	Olaf Johnson		NE ¼ of SE ¼				40			yes	186 / 150			150	37 / 30		30				SOLD FOR TAXES
17	U.S. of America		NW ¼ of SE ¼																		
18	Carl G. Peterson		SW ¼ of SE ¼				40			yes	275 / 275	176 / 176		360 / 360	91 / 72		72				SOLD FOR TAXES
19	Olaf Johnson		SE ¼ of SE ¼				40			yes	275 / 275	184 / 184		234 / 234	68 / 56		56				SOLD FOR TAXES
20																					
							200				877 / 1050	468 / 574		1345 / 1579	269 / 319		269				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 6 (Rate 47.146 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 of 3.76 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 1941 $ cts.	June Settlement 1941 $ cts.	Penalty $ cts.	November Settlement 1941 $ cts.	Penalty $ cts.	Collections in First Monday in January 1942 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1942 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7	65					1285							1285											1285		
8																										
9																										
10																										
11																										
12																										
13	66					1304							1304											1304		
14																										
15																										
16	37					731							731											731		289
17																										
18	84					1660							1660	2nd Half Paid NOV 5 - 1941 / 1555				830		830						
19	67					1324							1324	1st Half Paid MAY 31 1941 / 1826										1324		1450
20																										
	319					6304							6304													

Form 4 CD 84,000-20-76 DEPARTMENT, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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 3 (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 Director of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
Harry Camp		1	NE ¼ of NE ¼	28	148	27	40	2A	Yes	233 / 182	57 / 55		290 / 240	58 / 48		48				
Oliver M. Parker		2	NW ¼ of NE ¼				40		Yes	278 / 226	75 / 67		353 / 293	70 / 58		82				SOLD FOR TAXES
"		3	SW ¼ of NE ¼				40		Yes	240 / 200			200	40 / 40		40				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	186 / 150			150	37 / 30		30				SOLD FOR TAXES
~~D.R. Hinshaw~~	~~[illegible]~~	7	NW ¼ of NW ¼ less 2 acres cemetery				~~38~~		~~Yes~~	~~200~~			~~200~~	~~40~~		~~40~~				
~~O.A. Stalbert~~	U.S. of America	8	SW ¼ of NW ¼				~~40~~		No	~~165~~ 165			165		~~68~~ 68	~~55~~ 55				
"	"	9	SE ¼ of NW ¼				~~40~~		No	~~165~~ 165			165		~~68~~ 68	~~55~~ 55				
		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					~~240~~ ~~[illegible]~~			~~1044~~ ~~1244~~ 1354	~~236~~ 259		~~1350~~ ~~1530~~ 1613	~~300~~ ~~240~~ 240	~~110~~ 136	~~310~~ ~~350~~ 376				

Cass County, Minnesota, for Taxes for the Year 1940.	Valuations by School Districts as Equalized by Department of Taxation: District No. 1A, Rate 17.4 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 3.76 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	58					1146							1146													1146	Y	1238
2	96					1897							1897													1897		
3	49					968							968													968		
4																												
5																												
6	37					731							731													731		
7																												
8	68					1344	60						1404	Cancelled	Co'y	Land										1404	Y	1516
9	~~68~~					1344	60						1404	Cancelled	"	"										1404	Y	1516
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20	376					7430	120						7550															

Form 4 CD (Rev. 10-10 1940) Prepared by Department of Taxation, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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	Structures & Improvements: True and Full Value of Structures, Improvements, Fixtures, Signs and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
O. A. Olsen	U.S. of America	1	NE¼ of NE¼	79	143	27	40		Un	No	~~204~~ 165			165		~~68~~ 55	~~55~~				
D. R. Vinshaw	"	2	NW¼ of NE¼				~~40~~			yes	~~180~~	~~400~~		~~580~~	~~116~~		~~116~~				
"	"	3	SW¼ of NE¼				~~40~~			~~yes~~	~~170~~			~~170~~	~~34~~		~~34~~				
O. A. Olsen	U.S. of America	4	SE¼ of NE¼				~~40~~			No	~~204~~ 165			165		~~68~~ 55	~~55~~				
P. L. Sorgen		5	N½ of N½ of NE¼ of SW¼				10			yes	~~40~~ 40			40	~~10~~ 8		8				SOLD FOR TAXES
Alice H. Bonnick		6	NE¼ of NW¼ less 1/4 ac.				38.75			No	~~232~~ 162			162		~~67~~ 54	~~54~~				
State of Minnesota		7	NW¼ of NW¼																		
"		8	SW¼ of NW¼ less Rip. B'dy																		
Alice H. Bonnick		9	SE¼ of NW¼ less 1/2 ac.				77			No	~~174~~ 144	~~155~~		~~229~~ 216		~~86~~ 72	72				
State of Minnesota		10	NW¼ of SW¼ NE of Rip. B'dy																		
Ray & Margaret Ford			SE¼ of SE¼ of NE¼ less Rip. B'dy.				80			No	~~25~~ 20	~~275~~ ~~250~~		~~300~~ 270		~~100~~ 90	90				SOLD FOR TAXES
U. S. of America		12	NW¼ of SW¼ less Rip. B'dy (less 1/4 ac. N. of Rip. B'dy)																		
"		13	SW¼ of SW¼																		
		14	SE¼ of SW¼ In Village																		
Jack H. Anderson	Olive M. Parker	15	N½ of S½ of NE¼ of SW¼				10			yes	~~244~~ 144	~~146~~		~~215~~ 190	~~43~~ 38		38				
State of Minnesota		16	NE¼ of SE¼																		
E. L. Sherman		17	NW¼ of SE¼ (Lots 5 & 6 Bay River & Lots 1 & 2 Bonnick Add.)																		
		18	SW¼ of SE¼ (Village)																		
A. A. Doffle		19	SE¼ of SE¼ less 1 ac. school				38			yes	~~189~~ 189	~~37~~ ~~225~~		~~226~~ 189	~~45~~ ~~189~~		89				
Leo Ethier		20	S½ of N½ of NE¼ of SW¼				10			yes	~~42~~ 42	~~100~~ ~~142~~		~~142~~ 142	~~28~~ 28		28				SOLD FOR TAXES
							~~240.00~~ 221.00				~~1253~~ 1115	~~1290~~ ~~1115~~		~~2543~~ 2230	~~275~~ ~~276~~		~~639~~ ~~554~~				
														~~1279~~ 1115	~~1279~~ 1115		~~1279~~ 1115				
														~~2532~~ 2230	~~1554~~ 1391		~~1918~~ 1669				

Cass County, Minnesota, for Taxes for the Year 1940.

Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 47.14 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 47.14 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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.
~~68~~					1344	60						1404	1	Canceled										~~1404~~		~~1546~~
													2													
													3													
~~68~~					1344	60						1404	4	Canceled										~~1404~~		~~1546~~
10					198							198	5											198		
67					1324	58						1382	6	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 24 1941	1153 6420		691		691						
													7													
													8													
84					1660	74						1734	9	2nd Half Paid 1st Half Paid	NOV 21 1941 JUN 24 1941	1154 6450		867		867						
													10													
100					1976	88						2064	11											2064		
													12													
													13													
													14													
43					850							850	15											850		918
													16													
													17													
													18													
107					2016							2016	19	2nd Half Paid 1st Half Paid	DEC 19 1941 JUN 25 1941	1145 4757		1008				1008	81			
37					633							633	20	PAID IN FULL	MAY 15 1941	4771		633								
574					11345	346						11685														

FORM 4 CD BALLIN-DATE DISPLAY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

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	Hide	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by Department of Taxation	Sold for Taxes
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	State of Minnesota		NE ¼ of NE ¼ (Reg B Tract to U.S. on 5 Acres Rp B.W.)	20	143	27		WA													
2	Olga Agard Armstrong		NW ¼ of NE ¼ (Reg B Tract 6 Acres)				35.50			NO	137			111		46 ~~37~~	37				SOLD FOR TAXES
3	U.S. of America		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼ (less Rp B.W.)																		
5	"		(Strip next of NW ¼ of NE ¼ adjoining N.E. of Rp B.W.)																		
6	Olga Agard Armstrong		NE ¼ of NW ¼				40			NO	127 ~~99~~			99		41 ~~33~~	33				SOLD FOR TAXES
7	U.S. of America		~~NW ¼ of NW ¼~~ Lot 1																		
8	"		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10	Minnie Daley		Lot 4				37.77			NO	128 ~~98~~	110		132 ~~98~~		44 ~~36~~	36				SOLD FOR TAXES
11	U.S. of America		NE ¼ of SW ¼																		
12	Red River Lbr. Co.		~~NW ¼ of SW ¼~~ Lot 3 (less 0.1 ac)				38.14			NO	119 ~~90~~			90		40 ~~32~~	32				SOLD FOR TAXES
13	U.S. of America		SW ¼ of SW ¼ " 4																		
14	"		SE ¼ of SW ¼ (less 7½ acres)																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							151.41				404 ~~499~~	10 11		444 ~~510~~		138 ~~171~~	138				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 44 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 7 Mills		Total General Tax	Special Taxes: Ditch No.	Ditch No.				Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent as First Monday in January 1942	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.	$ cts.	$ cts.
1																																
2	46 37					909		40								949											Unpaid 6		133 ~~99~~		133 ~~99~~ = 165 Total	
3																																
4																																
5																																
6	41 33					810		36								846											Unpaid 6		63 ~~41~~		63 ~~41~~ = 105 Total	
7																																
8																																
9																																
10	44					870		38								908															908	
11																																
12	40					791		35								826															826	
13																																
14																																
15																																
16																																
17																																
18																																
19																																
20																																
	171					3386		149								3529																

FORM 4 CD 35,000-3-1-39 DUPLEX, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bear River, Cass County, Minnesota, for Taxes for the Year 1940.

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	Hills	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 Structures and Other Structures (Dollars)	True and Full Value of Attached Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 5B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	SOLD FOR TAXES
	State of Minnesota U.S. of America		1 ~~N E ¼ of N E ¼~~ Lot 4	31	143	27			2M											
			2 ~~N W ¼ of N E ¼~~ " 3																	
			3 S W ¼ of N E ¼																	
			4 S E ¼ of N E ¼																	
			5																	
	"		6 ~~N E ¼ of N W ¼~~ " 2																	
	State of Minnesota U.S. of America		7 N W ¼ of N W ¼ " 1																	
			8 S W ¼ of N W ¼ " 8																	
	"		9 S E ¼ of N W ¼ " 7																	
			10																	
	Edwin D. Myers		11 N E ¼ of S W ¼				40			yes	2170			170	42 34	34				
			12 N W ¼ of S W ¼																	
			13 S W ¼ of S W ¼																	
	"		14 S E ¼ of S W ¼				40			yes	2784	846		3630	62	52				
			15																	
			16 N E ¼ of S E ¼																	
	"		17 N W ¼ of S E ¼				40			yes	1440			120	30 24	24				
	"		18 S W ¼ of S E ¼				40			yes	440			160	40 32	32				
			19 S E ¼ of S E ¼																	
			20																	
							160				634	76		710	142	142				
											784	84		868	174					

Cass County, Minnesota, for Taxes for the Year 1940.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. 4M Rate 37 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.16 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.	.....	.....	TOTAL TAXES	PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections in First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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.	$ cts.
1																													
2																													
3																													
4																													
5																													
6																													
7																													
8																													
9																													
10																													
11	42					830							830	2nd Half Paid 1st Half Paid	OCT 27 1941 JUN 18 1941														
12																													
13	62					1225							1225	2nd Half Paid 1st Half Paid	OCT 27 1941 JUN 18 1941			7610 5996		1720		1719							
14																													
15																													
16																													
17	30					593							593	2nd Half Paid 1st Half Paid	OCT 27 1941 JUN 18 1941														
18	40					791							791	2nd Half Paid 1st Half Paid	OCT 27 1941 JUN 18 1941														
19																													
20																													
	174					3439							3439																

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

Form 4 CD Waller-Smith Company, Minneapolis

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hlds	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 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 Department of Taxation (Dollars)	Sold for Taxes
		1 NE ¼ of NE ¼				37 143.27		Un												
		2 NW ¼ of NE ¼																		
U. S. of America		3 ~~S W ¼ of N E ¼~~ Lot 3																		
"		4 S E ¼ of N E ¼																		
August C. Doffle		5 SE¼ NE¼ NE of Rip River City				4		No		195			15		65	5				SOLD FOR TAXES
		6 N E ¼ of N W ¼																		
State of Minnesota		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																		
Carl G. Gunderson		11 ~~N E ¼ of S W ¼~~ " 7				24		No		89 ~~77~~			72		29 ~~24~~	24				
"		12 N W ¼ of S W ¼				40		No		140 ~~120~~			120		49 ~~45~~	40				
State of Minnesota		13 S W ¼ of S W ¼																		
"		14 ~~S E ¼ of S W ¼~~ " 6																		
		15																		
"		16 ~~N E ¼ of S E ¼~~ " 4																		
		17 ~~N W ¼ of S E ¼~~																		
"		18 ~~S W ¼ of S E ¼~~ " 5																		
		19 ~~S E ¼ of S E ¼~~																		
		20																		
						68				207 ~~256~~			207		~~69~~ ~~86~~	69				

Valuations by School Districts as Equalized by Department of Taxation: District No. 1401 Rate 44 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 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1														
													2														
													3														
													4	2nd Half Paid	DEC 19 1941	11448											
6					119	05						124	5	1st Half Paid	JUN 25 1941	6751		62				62	05				
													6														
													7														
													8														
													9														
													10														
30					593	26						619	11	1st Half Paid	JUL 10 1941	7454		815						310		335	
49					968	43						1011	12	1st Half Paid	JUL 10 1941									505		545	
													13														
													14														
													15														
													16														
													17														
													18														
													19														
													20														
85					1680	74						1754															

FORM 4 CD BALLOU-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay Lake, Cass County, Minnesota, for Taxes for the Year 1940.

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	Hds.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1,000 at 20% per cent, Class 3B	Assessed Value of Remainder at 33⅓ per cent, Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by Director of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
							Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Jacob Oftedal		1	NE¼ of NE¼				38.43 77	40		No	186 ~~100~~	30 ~~27~~		216 ~~127~~		72 ~~42~~	59				SOLD FOR TAXES
Frank Graber		2	NW¼ of NE¼ less 4.84 sq. rd.				36.98	40		No	100			129		43 ~~53~~	43				
Barlow Realty Co.		3	SW¼ of NE¼				40	40		Yes	100			150	30 ~~30~~		30				SOLD FOR TAXES
George Albrich		4	SE¼ of NE¼				40	40		Yes	228 ~~228~~	32 ~~27~~		260 ~~255~~	108 ~~107~~		87				SOLD FOR TAXES
Delmage Gornell		5	4.84 sq. rd. of NW¼ NE¼				30 ~~1~~	40		Yes	22 ~~22~~	60 ~~60~~		82 ~~82~~	12 ~~12~~		15				SOLD FOR TAXES
~~Herbert R. Mengel~~	U. S. of America	6	NE¼ of NW¼				~~40~~	40		No	120 ~~120~~			120		49 ~~49~~	40				
"	"	7	NW¼ of NW¼				~~40~~	40		No	120 ~~120~~			120		49 ~~49~~	40				
U. S. of America		8	SW¼ of NW¼ less Sec. Rd. Wy.																		
~~Herbert R. Mengel~~	U. S. of America	9	SE¼ of NW¼				~~40~~	40		No	110 ~~90~~			90		37 ~~30~~	30				
		10																			
"	"	11	NE¼ of SW¼ NE of Sec. Rd.				30.73			No	110 ~~90~~			90		37 ~~30~~	30				
State of Minnesota		12	NW¼ of SW¼ less Ry. R. Wy.																		
"		13	SW¼ of SW¼																		
"	U. S. of America	14	SE¼ of SW¼ lying S. of Ry. R. Wy.																		
"	"	15	Rel. of NE¼ SW¼ - S. of Ry. R. Wy.																		
U. S. of America		16	NE¼ of SE¼																		
"		17	NW¼ of SE¼																		
"		18	SW¼ of SE¼ less Ry. R. Wy.																		
"		19	SE¼ of SE¼																		
State of Minnesota		20	SE¼ SW¼ lying N. of Sec. Rd. Wy.																		
							310.73				1077 ~~307~~			1386 ~~134~~	132 ~~242~~		374				
											1332 ~~340~~			1672 ~~1~~	132 ~~242~~		457				

Cass County, Minnesota, for Taxes for the Year 1940.

	Valuations by School Districts as Equalized by Department of Taxation: District No. 100 Rate 177.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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	70					1423	63						1436											1436		
2	53					1047	46						1093	2nd Half Paid	NOV 12 1941	10426										
														1st Half Paid	JUN 10 1941	$547		547		546						
3	37					731							731											731		
4	101					1996							1996											1996		
5	17					336							336	PAID IN FULL	APR 4 - 1941	315.8		336								
6	~~49~~					968	43						1011		Cancelled			U.S. Prop.								
7	~~49~~					968	43						1011		Cancelled											
8																										
9	~~37~~					731	32						763		Cancelled			U.S. Prop.								
10																										
11	~~37~~					731	32						763		Cancelled			U.S. Prop.								
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	457					8931	257						9190													

Form A CD 8148-8175 Dorsey, 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 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 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 Department of Taxation (Dollars)	Sold for Taxes
1	Carl G. Peterson		NE¼ of NE¼	34	143	27	40	1	Yes	~~173~~			140	~~33~~	28					SOLD FOR TAXES
2	Walker & Ahley		NW¼ of NE¼				40		Yes	~~176~~	~~44~~		~~180~~ 180	~~36~~	30					SOLD FOR TAXES
3	U. S. of America		SW¼ of NE¼																	
4	"		SE¼ of NE¼																	
5																				
6	Elmer O. Hurst & Olaf Johnson		NE¼ of NW¼				40		No	~~178~~	~~46~~		~~217~~		~~72~~	60				SOLD FOR TAXES
	~~State of Minnesota~~ R. E. Martinson		NW¼ of NW¼				40		No	~~338~~	~~63~~		~~273~~ 273		~~98~~	81				
8	" "		SW¼ of NW¼				40		No	~~148~~			120		~~49~~	40				
9	Elmer O. Hurst & Olaf Johnson		SE¼ of NW¼				40		No	~~204~~			165		~~68~~	55				SOLD FOR TAXES
10																				
11	U. S. of America		NE¼ of SW¼																	
12	"		NW¼ of SW¼																	
13	"		SW¼ of SW¼																	
14	"		SE¼ of SW¼																	
15																				
16	"		NE¼ of SE¼																	
17	"		NW¼ of SE¼																	
18	"		SW¼ of SE¼																	
19	"		SE¼ of SE¼																	
20																				
							240			~~857~~ 1067	~~137~~ 153		~~978~~ 1215	~~54~~ 71	~~236~~ 287	~~294~~ 358				

	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 19.74 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Levy Homestead Exemption ..... Mills	State Tax on Non-Homestead 1.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	~~35~~					6.92							6.92	2nd Half Paid / 1st Half Paid	NOV 5 - 1941 / MAY 31 1941	0503 / 43216		3.46		3.46							
2	~~36~~					7.12							7.12											7.12		
3																										
4																										
5																										
6	72					14.23	.63						14.86											14.86	✓	16.05
7	98					19.37	.86						20.23	PAID IN FULL	JUN 27 1941	04498		30.34								
8	49					9.68	.43						10.11	PAID IN FULL	JUN 27 1941											
9	68					13.44	.60						14.04											14.04	✓	15.16
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	~~358~~					70.76	2.52						73.28													

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Downs of Bear River, Cass County, Minnesota, for Taxes for the Year 1940.

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	Indicate Homestead	No. School District	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 Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3B (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 County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	U.S. of America		NE¼ of NE¼	35	143	27				211											
2	J.C. Brooks		NW¼ of NE¼				40			300	~~250~~ 225	~~334~~ 334		~~584~~ 559	~~118~~ 118		162				
3	U.S. of America		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	Elizabeth Bailey		NE¼ of NW¼				40			300	~~214~~ 144	~~182~~		~~396~~ 326	~~69~~ 54		58				SOLD FOR TAXES
7	U.S. of America		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	~~Herbert H. Mengel~~ U.S. of America		SE¼ of NW¼				~~40~~			200	~~204~~ 165			165		~~68~~ 55	55				
10																					
11	U.S. of America		NE¼ of SW¼																		
12	~~Herbert H. Mengel~~ U.S. of America		NW¼ of SW¼				~~40~~			200	~~204~~ 165			165		~~68~~ 55	55				
13	"	"	SW¼ of SW¼				~~40~~			200	~~186~~ 150			150		~~62~~ 50	50				
14	"	"	SE¼ of SW¼				~~40~~			200	~~186~~ 150			150		~~62~~ 50	50				
15																					
16	U.S. of America		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							240				1034 1280	~~346~~ 435		~~1430~~ 1715	~~160~~ 137	~~210~~ 260	~~370~~ 447				

	Valuations by School Districts as Equalized by Department of Taxation: Dist. No. 4221 Rate 19.76 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 8.14 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2	118					3332							2332											2332	9	2518
3																										
4																										
5																										
6	69					1364							1364											1364	9	1472
7																										
8																										
9	68					1344	59						1403	Canceled	Co'y	Land								1403	9	1515
10																										
11																										
12	68					1344	60						1404	Canceled	Co'y	Land								1404	9	1516
13	67					1225	54						1279	Canceled	"	"								1279	9	1381
14	67					1225	54						1279	Canceled	"	"								1279	9	1381
15																										
16																										
17																										
18																										
19																										
20																										
	447					8834	227						9061													

Form 4 CD 61,000-10-1940 (Contract), 500,000-7-1-39

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Bay River, Cass County, Minnesota, for Taxes for the Year 1940.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

		Description of Property								Assessor's Valuation						Equalized Values																														
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land		No. School District	Indicate Homestead	True and Full Value of Land Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 49 Rate 77.5 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 8.14 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
State of Minnesota		1	NE ¼ of NE ¼	36	143	27																																										
"		2	NW ¼ of NE ¼																																													
"		3	SW ¼ of NE ¼																																													
"		4	SE ¼ of NE ¼																																													
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"		6	NE ¼ of NW ¼																																													
"		7	NW ¼ of NW ¼																																													
"		8	SW ¼ of NW ¼																																													
"		9	SE ¼ of NW ¼																																													
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"		11	NE ¼ of SW ¼																																													
"		12	NW ¼ of SW ¼																																													
"		13	SW ¼ of SW ¼																																													
"		14	SE ¼ of SW ¼																																													
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"		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																																														
			Grand Total				568.44															97.16					(-7) 1920.06	41.89 (+1)							196.95												

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Bow River, County of Cass, Minnesota, 1940

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

FORM 8 [illegible]

		Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
				True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	REMARKS
		Acres	100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page	1	80		~~300~~ ~~162~~			~~300~~ ~~162~~		66 ~~54~~	54		66		
" " " " "	3	44	25	~~280~~ ~~180~~			~~280~~ ~~180~~	~~456~~		36		45		
" " " " "	4	211	50	~~1970~~ ~~870~~	~~1190~~		~~1370~~ ~~870~~	~~264~~		217		261		
" " " " "	5	54	50	~~2750~~ ~~1250~~	~~2197~~		~~4947~~ ~~1426~~	~~1085~~		85		100		
" " " " "	6	80		~~3270~~ ~~1270~~			~~3270~~ ~~1270~~		~~1306~~	106		131		
" " " " "	7	435	28	~~2700~~ ~~1700~~	~~773~~		~~2800~~ ~~2473~~	~~418~~ ~~353~~	~~2216~~	569		683		
" " " " "	8	360		~~1550~~ ~~1550~~	~~179~~		~~2060~~ ~~1685~~	~~278~~ ~~238~~	~~2065~~	403		497		
" " " " "	9	159		~~814~~ ~~185~~ ~~216~~			~~814~~ ~~185~~		~~2065~~ ~~165~~	165		202		
" " " " "	10	200		~~1078~~ ~~225~~			~~1078~~ ~~225~~		~~340~~ ~~275~~	275		340		
" " " " "	15	20		~~104~~ ~~84~~			~~104~~ ~~84~~		~~35~~ ~~28~~	28		35		
" " " " "	17	80		~~400~~ ~~330~~			~~400~~ ~~330~~		~~134~~ ~~110~~	110		136		
" " " " "	18	357	68	~~1595~~ ~~223~~	~~1458~~		~~3195~~ ~~2707~~	~~566~~	~~1307~~	593		691		
" " " " "	19	420	31	~~2191~~ ~~1771~~	~~1332~~		~~3523~~ ~~3095~~	~~429~~ ~~300~~	~~4401~~	761		899		
" " " " "	20	360		~~1837~~ ~~1437~~	~~1743~~		~~3580~~ ~~3230~~	~~326~~	~~6530~~	866		1004		
" " " " "	21	400		~~2147~~ ~~1732~~	~~2248~~		~~2200~~ ~~2240~~	~~290~~ ~~250~~	~~4330~~	580		704		
" " " " "	22	160		~~819~~ ~~665~~	~~1648~~		~~980~~ ~~815~~	~~192~~ ~~162~~		162		199		
" " " " "	24	40		~~204~~ ~~155~~			~~204~~ ~~155~~		~~60~~ ~~55~~	55		68		
" " " " "	25	320		~~1707~~ ~~1380~~	~~655~~		~~2207~~ ~~1935~~	~~347~~		387		464		
" " " " "	26	120		~~724~~ ~~585~~	~~100~~		~~824~~ ~~685~~	~~137~~		137		167		

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Towns of Bay Ruble, County of Cass, Minnesota, 1940

FORM 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	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	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 Department of Taxation Dollars	
Footings Brought Forward from Page	27	200	1005 ~~377~~	3~~14~~ ~~168~~		1~~598~~ ~~545~~	3~~19~~ ~~249~~		269		319		
" " " " "	28	240	1~~044~~	3~~57~~ ~~236~~		1~~413~~ ~~235~~	3~~12~~ ~~200~~	1~~3~~13	310		3~~1~~6		
" " " " "	29	221 78	1~~085~~ ~~403~~	8~~22~~ ~~844~~		2~~1907~~ ~~1945~~	5~~19~~	8~~163~~	3~~83~~ 326	489	5~~9~~4		
" " " " "	30	151 41	~~1332~~ ~~444~~	~~1~~ ~~10~~		3~~19~~	1~~7~~	1~~38~~	138		1~~7~~1		
" " " " "	31	160	784 ~~434~~	8~~46~~ ~~876~~		8~~46~~	1~~7~~	1~~42~~	142		1~~7~~4		
" " " " "	32	68	2~~56~~ ~~231~~			2~~56~~ ~~207~~		85~~69~~	69		85		
" " " " "	33	310 73	1~~299~~	3~~69~~		1~~6~~	1~~55~~	2~~92~~	374		4~~52~~		
" " " " "	34	240	10~~63~~ ~~537~~	1~~53~~ ~~454~~		1~~3~~	1~~7~~	2~~77~~ ~~236~~	294		3~~58~~		
" " " " "	35	240	1~~284~~	1~~52~~ ~~376~~		1~~430~~	1~~87~~ ~~160~~	2~~6~~ ~~210~~	370		4~~47~~		
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" " " " "													
" " " " " Total -	5684 14		22~~927~~ ~~1~~	9~~49~~		3~~4~~ ~~0~~	4~~18~~	3~~89~~	8~~04~~				
" " " " "			Total										
" " " " "			21670	10388		39008	4935	4981	9916		9916		
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UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19.....

FORM 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	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	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 Department of Taxation Dollars	
Footings Brought Forward from Page													
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